

DAFTAR PUSTAKA

- Akbar, M., & Juliarto, A. (2023). KERAGAMAN GENDER DEWAN DIREKSI MEMODERASI PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA KEUANGAN. *DIPONEGORO JOURNAL OF ACCOUNTING*, 12, 1–13.
- Beneish, M. D. (1999). The Detection of Earnings Manipulation. *Financial Analysts Journal*, 55(5), 24–36. <https://doi.org/10.2469/faj.v55.n5.2296>
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. In *International Journal of Management Reviews* (Vol. 12, Issue 1, pp. 85–105). <https://doi.org/10.1111/j.1468-2370.2009.00275.x>
- Chakraborti, R., Dahiya, S., Ge, L., & Gete, P. (2024). A model of managerial compensation, firm leverage and credit stimulus ☆. *Journal of Financial Stability*, 72, 1572–3089. <https://doi.org/10.13039/501100011033/FEDER>
- Cheng, M., & Christiawan, Y. (2011). *Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Abnormal Return*.
- Chu, S., Oldford, E., & Wang, J. (2023a). Corporate social responsibility and corporate fraud in China: The perspective of moderating effect of board gender diversity. *International Review of Economics and Finance*, 88, 1582–1601. <https://doi.org/10.1016/j.iref.2023.07.062>
- Chu, S., Oldford, E., & Wang, J. (2023b). Corporate social responsibility and corporate fraud in China: The perspective of moderating effect of board gender diversity. *International Review of Economics and Finance*, 88, 1582–1601. <https://doi.org/10.1016/j.iref.2023.07.062>
- Faccio, M., Marchica, M. T., & Mura, R. (2016). CEO gender, corporate risk-taking, and the efficiency of capital allocation. *Journal of Corporate Finance*, 39, 193–209. <https://doi.org/10.1016/j.jcorpfin.2016.02.008>
- Faradiza, S. (2019). EkBis: Jurnal Ekonomi dan Bisnis Sekar Akrom Faradiza. *FRAUD PENTAGON DAN KECURANGAN LAPORAN KEUANGAN*.
- Gaio, C., & Gonçalves, T. C. (2022). Gender Diversity on the Board and Firms' Corporate Social Responsibility. *International Journal of Financial Studies*, 10(1). <https://doi.org/10.3390/ijfs10010015>
- Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. In *Source: The Academy of Management Review* (Vol. 9, Issue 2).
- Harjoto, M. A. (2017). Corporate social responsibility and corporate fraud. *Social Responsibility Journal*, 13(4), 762–779. <https://doi.org/10.1108/SRJ-09-2016-0166>
- Hu, H., Dou, B., & Wang, A. (2019). Corporate social responsibility information disclosure and corporate fraud-"risk reduction" effect or "window dressing" effect? *Sustainability (Switzerland)*, 11(4). <https://doi.org/10.3390/su11041141>
- Kolamban, D., Murni, S., Baramuli, D., Kolamban, D. V, Murni, S., Baramuli, D. N., Ekonomi Dan Bisnis, F., & Manajemen Universitas Sam Ratulangi Manado, J. (2020). *ANALYSIS OF THE EFFECT OF LEVERAGE*,

- PROFITABILITY AND COMPANY SIZE ON FIRM VALUE IN THE BANKING INDUSTRY REGISTERED ON THE IDX.* 8(3), 174–183.
- Li, J., Li, N., Xia, T., & Guo, J. (2023). Textual analysis and detection of financial fraud: Evidence from Chinese manufacturing firms. *Economic Modelling*, 126. <https://doi.org/10.1016/j.econmod.2023.106428>
- Li, X., Kim, J. B., Wu, H., & Yu, Y. (2021a). Corporate Social Responsibility and Financial Fraud: The Moderating Effects of Governance and Religiosity. *Journal of Business Ethics*, 170(3), 557–576. <https://doi.org/10.1007/s10551-019-04378-3>
- Li, X., Kim, J. B., Wu, H., & Yu, Y. (2021b). Corporate Social Responsibility and Financial Fraud: The Moderating Effects of Governance and Religiosity. *Journal of Business Ethics*, 170(3), 557–576. <https://doi.org/10.1007/s10551-019-04378-3>
- Liao, L., Chen, G., & Zheng, D. (2019). Corporate social responsibility and financial fraud: evidence from China. *Accounting and Finance*, 59(5), 3133–3169. <https://doi.org/10.1111/acfi.12572>
- Maulidi, A. (2023). Gender board diversity and corporate fraud: empirical evidence from US companies. *Journal of Financial Crime*, 30(2), 309–331. <https://doi.org/10.1108/JFC-02-2022-0038>
- Pelster, M. (2024). Leverage constraints and investors' choice of underlyings. *Journal of Banking & Finance*, 162, 107150. <https://doi.org/10.1016/j.jbankfin.2024.107150>
- Rathnasiri, H., De Silva, T. A., Suleman, M. T., & Akroyd, C. (2022). *Corporate Governance: Gender Diversity and Financial Statement Fraud*.
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)
- Siswanto, S. (2020). Pengaruh faktor tekanan dan ukuran perusahaan terhadap kecurangan laporan keuangan. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, 1(4), 287–300. <https://doi.org/10.35912/jakman.v1i4.76>
- Solanas, A., Selvam, R. M., Navarro, J., & Leiva, D. (2012). *INDEXES OF GROUP DIVERSITY I SOME COMMON INDEXES OF GROUP DIVERSITY: UPPER BOUNDARIES I,2*.
- Srinidhi, B., Gul, F. A., & Tsui, J. (2011). Female directors and earnings quality. *Contemporary Accounting Research*, 28(5), 1610–1644. <https://doi.org/10.1111/j.1911-3846.2011.01071.x>
- “Suwardika,” “Agus,” & Mustanda. (2017). PENGARUH LEVERAGE, UKURAN PERUSAHAAN, PERTUMBUHAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN PROPERTI. *E-Jurnal Manajemen Unud*, 6, 1248–1277.
- Tarjo, T., Anggono, A., Yuliana, R., Prasetyono, P., Syarif, M., Alkirom Wildan, M., & Syam Kusufi, M. (2022). Corporate social responsibility, financial fraud,

- and firm's value in Indonesia and Malaysia. *Heliyon*, 8(12). <https://doi.org/10.1016/j.heliyon.2022.e11907>
- Uci Rosalinda, U., Kuntadi, C., Pramukty, R., Bhayangkara Jakarta Raya, U., & Penulis, K. (2022). *LITERATURE REVIEW PENGARUH GCG, CSR DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN PERUSAHAAN*. 3(6). <https://doi.org/10.31933/jemsi.v3i6>
- Update, A., & Hambrick, D. C. (2007). Upper Echelons Theory. In *Source: The Academy of Management Review* (Vol. 32, Issue 2).
- Valaskova, K., & Fedorko, R. (2021). Beneish M-score: A measure of fraudulent financial transactions in global environment? *SHS Web of Conferences*, 92, 02064. <https://doi.org/10.1051/shsconf/20219202064>
- Wang, Y., Ashton, J. K., & Jaafar, A. (2023). Financial statement fraud, recidivism and punishment. *Emerging Markets Review*, 56. <https://doi.org/10.1016/j.ememar.2023.101033>
- Wang, Y., Yu, M., & Gao, S. (2022a). Gender diversity and financial statement fraud. *Journal of Accounting and Public Policy*, 41(2). <https://doi.org/10.1016/j.jaccpubpol.2021.106903>
- Wang, Y., Yu, M., & Gao, S. (2022b). Gender diversity and financial statement fraud. *Journal of Accounting and Public Policy*, 41(2). <https://doi.org/10.1016/j.jaccpubpol.2021.106903>
- Wicaksana, E. A., & Suryandari, D. (2019). PENDETEKSIAN KECURANGAN LAPORAN KEUANGAN PADA PERUSAHAAN PERTAMBANGAN DI BURSA EFEK INDONESIA. In *Riset Akuntansi Keuangan* (Vol. 4, Issue 1).
- Wijaya, J., Mulyaraqwani, S., Rinaningsih, R., & Budhijono, F. (2021). Rasio Keuangan sebagai Pendeteksi Indikasi Tindak Kecurangan Laporan Keuangan. *EQUITY*, 24(1), 59–84. <https://doi.org/10.34209/equ.v24i1.2388>
- Wu, Q., Furuoka, F., & Lau, S. C. (2022). Corporate social responsibility and board gender diversity: a meta-analysis. In *Management Research Review* (Vol. 45, Issue 7, pp. 956–983). Emerald Group Holdings Ltd. <https://doi.org/10.1108/MRR-03-2021-0236>
- Zhou, W., & Kapoor, G. (2011). Detecting evolutionary financial statement fraud. *Decision Support Systems*, 50(3), 570–575. <https://doi.org/10.1016/j.dss.2010.08.007>