

## DAFTAR PUSTAKA

- Achmad, T., Ghozali, I. dan Pamungkas, I. D. (2022). *'Hexagon Fraud: Detection of Fraudulent Financial Reporting in State-Owned Enterprises Indonesia. Economies*, 10(1), pp. 1–16. <https://doi.org/10.3390/economies10010013>
- Ahyar, H., Maret, U. S., Andriani, H., Sukmana, D. J., Mada, U. G., Hardani, S.Pd., M. S., Nur Hikmatul Auliya, G. C. B., Helmina Andriani, M. S., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., & Istiqomah, R. R. (2020). *Buku Metode Penelitian Kualitatif & Kuantitatif (Issue March)*.
- Alifa, R. (2022). Analisis Teori *Hexagon Fraud* Sebagai Pendeteksi *Financial Statement Fraud*. *Jurnal Ilmu Dan Riset Akuntansi*, 11(6), 1–25.
- Anggraini, R. W., & Suryani, A. W., (2021). *Fraudulent Financial Reporting through the Lens of the Fraud Pentagon Theory*. *Jurnal Akuntansi Aktual* 8 (1), 1–12. <https://doi.org/10.17977/um004v8i12021p001>.
- Annisyah & Sari, N. (2023). *Fraud Hexagon Pada Fraudulent Financial Reporting*. *Jurnal Ekonomi Islam*, 8(2), 296-311. <http://doi.org/10.30829/ajei.v8i2.18226>
- Apsari, M. R., Supardi, Z. A. I., Puspitawati, R. P., & Budiyo, M. (2023). *Improving Problem-Solving Skills with Problem-Based Learning Models in Optical Wave Courses. International Journal of Current Educational Research*, 2(1), 27–38. <http://doi.org/10.53621/ijocer.v2i1.206>
- Association of Certified Fraud Examiners (ACFE). (2020). *Report To The Nations on Occupational Fraud And Abuse. Online. Global Fraud Study: Fraud Examiners Manual 2020 International Edition*.
- Association of Certified Fraud Examiners (ACFE). (2022). *Occupational Fraud 2022: A Report to the Nations. Association of Certified Fraud Examiners*.
- Association of Certified Fraud Examiners (ACFE). (2024). *Occupational Fraud 2024: A Report to the Nations. Association of Certified Fraud Examiners*.
- Aprilia, R., Syarifuddin, & Haerial. (2022). Analisis Kecurangan Laporan Keuangan melalui *Fraud Hexagon* Risha. *Jurnal Bisnis Dan Akuntansi Kontemporer*, 15 (e-ISSN: 2829-0615), 143–151. <https://doi.org/10.26487/akrual.v15i2.21681>
- Broye, Géraldine, and Pauline Johannes. (2023). *The Desire of Prestigious Audit Committee Chairs: What Are the Benefits for Financial Reporting Quality?*

- Managerial Auditing Journal*, March. <https://doi.org/10.1108/MAJ-06-2022-3604>.
- Budiyanto, W., & Puspawati, D. (2022). Analisis *Fraud Hexagon* Dalam Mendeteksi *Financial Statement Fraud*. *National Conference on Accounting and Auditing*, 17. <https://doi.org/10.31326/v3i1.1213>
- Cressey. (1953). *Other People's Money: A Study in the Social Psychology of Embezzlement*. The Free Press, Glencoe.
- Crowe, H. (2011). *The Fraud Pentagon: Considering the Five Elements of Fraud*. *The CPA Journal*.
- Dalnial, Hawariah, et al. (2014). *Detecting Fraudulent Financial Reporting through Financial Statement Analysis*. *Journal of Advanced Management Science*. Vol. 2(1).
- Dechow, Patricia M., Weili Ge, Chad R. Larson, & Richard G Sloan. (2009). *Predicting material accounting misstatements*. *Working Paper*. University of California, Berkeley. <https://doi.org/10.1111/j.1911-3846.2010.01041.x>
- Desviana, Basri, Y. M., Nasrizal. (2020). Analisis Kecurangan pada Pengelolaan Dana Desa dalam Perspektif *Fraud Hexagon*. *Studi Akuntansi dan Keuangan Indonesia*. Vol. 3, No.1, Hal: 50-73. <https://doi.org/10.21632/saki.3.1.50-73>
- Dewi, K., & Anisykurlillah, I. (2021). *Analysis of the Effect of Fraud Pentagon Factors on Fraudulent Financial Statement with Audit Committee as Moderating Variable*. *Accounting Analysis Journal*, 10(1), 39–46. <https://doi.org/10.15294/aaj.v10i1.44520>
- Fabiolla, R. G., Andriyanto, W. A., & Julianto, W. (2021). Pengaruh *Fraud Pentagon* Terhadap *Fraudulent Financial Reporting*. *Prosiding Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi*, 2, 981–995.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (9th ed.)*. Badan Penerbit Universitas Diponegoro. Semarang.
- Ginting, D. B., & Daljono. (2023). Analisis Pengaruh *Fraud Hexagon* Terhadap *Fraudulent Financial Reporting* Menggunakan Metode *Beneish M-Score* (Studi Empiris Pada Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021). *Diponegoro Journal of Accounting*. 12(3), 2.
- Gujarati, Damodar, 2003, *Ekonometri Dasar*. Terjemahan: Sumarno Zain, Jakarta: Erlangga.

- Handoko, B. L., & Tandean, D. (2021). *An Analysis of Fraud Hexagon in Detecting Financial Statement Fraud (Empirical Study of Listed Banking Companies on Indonesia Stock Exchange for Period 2017-2019)*. *ACM International Conference Proceeding Series*, 93–100. <https://doi.org/10.1145/3457640.3457657>
- Hartadi, Bambang. (2022). Pengaruh *Fraud Hexagon* terhadap *Fraudulent Financial Statements* pada Perusahaan Badan Usaha Milik Negara Indonesia yang Terdaftar di BEI pada Tahun 2018-2021. <https://doi.org/10.31004/jptam.v6i2.4766>
- Icih, Kurniawan, A, & Andini, A. K. A. (2021). *Analysis The Effect Of Pentagon Fraud Theory In Detecting Financial Statement Fraud*. *Accounting Research Journal of Sutaatmadja (ACCRUALS)*, 5(2), 139–164. <https://doi.org/10.35310/accruals.v5i02.884>
- Ikatan Akuntan Indonesia (IAI). (2020). Teknik Identifikasi Deteksi Kecurangan Manajemen dan Laporan Keuangan.
- Ika, Rochmah, S., & Ghazali, N, A, M. (2012). *Audit Committee Effectiveness and Timeliness of Reporting: Indonesian Evidence*. *Managerial Auditing Journal* 27 (4): 403–24. <https://doi.org/10.1108/02686901211217996>
- Imtikhani, L., & Sukirman. (2021). *Determinan Fraudulent Financial Statement Melalui Perspektif Fraud Hexagon Theory* Pada Perusahaan Pertambangan. *Jurnal Akuntansi Bisnis*, 19(1), 96–113. <https://doi.org/10.24167/jab.v19i1.3654>
- Jannah, V. M., Andreas, A., & Rasuli, M. (2021). Pendekatan *Vousinas Fraud Hexagon* Model dalam Mendeteksi Kecurangan Pelaporan Keuangan. *Studi Akuntansi dan Keuangan Indonesia*, 4(1), 1–16. <https://doi.org/10.21632/saki.4.1.1-16>
- Jensen, M. C., & Meckling, W. H. (1976). *Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure*. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kamila, F. T., & Parinduri, A. Z. (2023). Pengaruh *Fraud Hexagon* Terhadap *Fraudulent Financial Reporting* Dengan Komite Audit Sebagai Variabel Moderasi. 3(1), 1407–1416. <https://doi.org/10.25105/jet.v3i1.16090>
- Kartikawati, T. S., Mahyus, & Zulfikar. (2020). Pengaruh *Fraud Pentagon* dalam Mendeteksi *Fraudulent Financial Reporting* dengan Menggunakan *Beneish*

- Model. Jurnal Ekonomi Dan Sosial*, 16(1), 20–36.  
<https://doi.org/10.31573/eksos.v16i1.110>
- Kusumosari, L., & Solikhah, B. (2021). *Analysis of Financial Report Fraud Through Hexagon fraud Theory. Fair Value: Scientific Journal of Accounting and Finance*, 4(3), 753–767. <https://doi.org/10.32670/fairvalue.v4i3.735>
- Larasati, T., Aniek Wijayanti, & Agus Maulana. (2020). Keahlian Keuangan Komite Audit Dalam Memoderasi Pengaruh *Fraud Triangle* Terhadap Kecurangan Laporan Keuangan. *Jurnal Syntax Transformation*, 1(8), 541–553.  
<https://doi.org/10.46799/jst.v1i8.128>
- Lionardi, M., & Suhartono, S. (2022). Pendeteksian Kemungkinan Terjadinya *Fraudulent Financial Statement* menggunakan *Fraud Hexagon*. *Jurnal Akuntansi dan Keuangan*, 9(1), 29–38.  
<https://doi.org/10.31294/moneter.v9i1.12496>
- Matangkin, L., Ng, S., & Mardiana, A. (2018). Pengaruh Kemampuan Manajerial Dan Koneksi Politik Terhadap Reaksi Investor Dengan Kecurangan Laporan Keuangan Sebagai Variabel Mediasi. *Simak*, 16(02), 181–208.  
<https://doi.org/10.35129/simak.v16i02.42>
- Meidijati, & Amin, M. N. (2022). *Detecting Fraudulent Financial Reporting Through Hexagon Fraud Model: Moderating Role of Income Tax Rate. International Journal Of Social And Management Studies (IJOSMAS)*, 3(2), 311–322.  
<https://doi.org/10.5555/ijosmas.v3i2.196>
- Mukaromah, I. dan Budiwitjaksono, G. S. (2021). *Fraud Hexagon Theory* dalam Mendeteksi Kecurangan Laporan Keuangan pada Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019. *Kompak: Jurnal Ilmiah Komputerisasi Akuntansi*, 14(1), pp. 61–72. <https://doi.org/10.51903/kompak.v14i1.355>
- Nadziliyah, H., & Primasari, N. S. (2022). Analisis Fraud Hexagon Terhadap Financial Statement Fraud Pada Perusahaan Sektor Infrastruktur, Utilitas Dan Transportasi. *Accounting and Finance Studies*, 2(1), 21–39.  
<https://doi.org/10.47153/afs21.2702022>
- Novarina, D., & Triyanto, D. N. (2022). Pengaruh *Fraud Hexagon* Terhadap Kecurangan Laporan Keuangan Pada Perusahaan LQ 45 Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020. *Jurnal Akuntansi Dan Keuangan*, 10(2), 183.  
<https://doi.org/10.29103/jak.v10i2.7352>

- Octani, J., Dwiharyadi, A., & Djefris, D. (2022). Analisis Pengaruh *Fraud Hexagon* Terhadap *Fraudulent Financial Reporting* Pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia Selama Tahun 2017-2020. *Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia*, 36–49. <https://doi.org/10.30630/jabei.v1i1.9>
- Octaviani, K., Sagala, E., & Silviana. (2021). *The Influence Of Fraud Hexagon Elements On Fraudulent Financial Reporting At The Banking Companies Listed On The Indonesian Stock Exchange Periode 2018-2020*. *Webology*, 18(6), 2273–2282.
- Omukaga, Kizito Ojilong. (2020). “Is the Fraud Diamond Perspective Valid in Kenya?” *Journal of Financial Crime* 28(3), 810–40. <https://doi.org/10.1108/JFC-11-2019-0141>
- Osazuwa, N. P. (2016). *Political connection, board characteristics and firm performance in Nigeria*. 769–774. <https://doi.org/10.15405/epsbs.2016.08.108>
- Priadana, S., & Sunarsi, D. (2021). *Metode Penelitian Kuantitatif*. Penerbit Pascal Books Redaksi.
- Purnama, D., Mutiarani, G., Yuanita, M., & Lucyanda, J. (2022). Pengujian Kecurangan Laporan Keuangan Menggunakan *Fraud Hexagon Model*. *Media Riset Akuntansi*, 12(1), 109–128.
- Putra, N. N. A. N., & Suprasto, H. B. (2022). Penggunaan *Fraud Pentagon* dalam Mendeteksi Kecurangan Laporan Keuangan Perusahaan Perbankan di Indonesia. *E-Jurnal Akuntansi*, 32(1), 3481–3495. <https://doi.org/10.24843/EJA.2022.v32.i01.p12>
- Ratnasari, E. dan Solikhah, B. (2019). *Analysis of Fraudulent Financial Statement: The Fraud Pentagon Theory Approach* Analisis Kecurangan Laporan Keuangan: Pendekatan *Fraud Pentagon Theory*. *Gorontalo Accounting Journal*, 2(2), pp. 98–112. <https://doi.org/10.32662/gaj.v2i2.621>
- Riyanti, A. (2021). *The Effect of Hexagon Fraud on the Potential Fraud Financial Statements with the Audit Committee as a Moderating Variable*. *International Journal of Social Science and Human Research* 04 (10), 2924–33. <https://doi.org/10.47191/ijsshr/v4-i10-36>

- Permatasari, D., & Laila, U. (2021). Deteksi Kecurangan Laporan Keuangan dengan Analisis *Fraud Diamond* di Perusahaan Manufaktur. *Akuntabilitas*, 15(2), 241–262. <https://doi.org/10.29259/ja.v15i2.13025>
- Priyastiwi, P., & Setyowati, H. (2022). Kecenderungan Kecurangan pada Alokasi Dana Desa: Analisis *Fraud Diamond* dan Religiusitas. *Kajian Bisnis Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha*, 30 (1), 1-14. <https://doi.org/10.32477/jkb.v30i1.301>
- Puteri, N. N., & Reskino. (2023). *Fraudulent Financial Statements Analysis Using Hexagon Fraud Approach with Audit Committee As Moderating Variable. International Journal of Business and Management Invention (IJBMI)*, 12(1), 35–48. <https://doi.org/10.35629/8028-12013548>
- Sabrina, O. Z., et al. (2020). Pengaruh Koneksitas Organ *Corporate Governance, Ineffective Monitoring* Dan Manajemen Laba Terhadap *Fraudulent Financial Reporting*. *Jurnal Akuntansi, Keuangan, dan Manajemen*, 1(2): 109-122.
- Sagala, S. G., & Siagian, V. (2021). Pengaruh *Fraud Hexagon Model* Terhadap *Fraudulent* Laporan Keuangan Pada Perusahaan Sub Sektor Makanan Dan Minuman Yang Terdaftar Di BEI Tahun 2016-2019. *Jurnal Akuntansi* 13(11), 245–59. <https://doi.org/10.28932/jam.v13i2.3956>
- Sapulette, S. G., & Risakotta, K. A. (2020). Pengaruh *Crowes Fraud Pentagon* dalam Mendeteksi Kecurangan Pelaporan Keuangan. 2(01), 37–53. <https://doi.org/10.12928/j.reksa.v7i1.2605>
- Sari, Pramono, M., Mahardika, E., Suryandari, D., dan Raharja, S. (2022). *The Audit Committee as Moderating the Effect of Hexagon's Fraud on Fraudulent Financial Statements in Mining Companies Listed on the Indonesia Stock Exchange. Cogent Business and Management* 9 (1). <https://doi.org/10.1080/23311975.2022.2150118>.
- Sari, S. P. , & Nugroho, N. K. (2020). *Financial Statements Fraud Dengan Pendekatan Vousinas Fraud Hexagon Model: Tinjauan Pada Perusahaan Terbuka Di Indonesia*. Pp. 409–30 in *In Annual Conference of Ihtifaz: Islamic Economics, Finance, and Banking*.
- Septiningrum, K. E., & Mutmainah, S. (2022). Analisis Faktor yang Mempengaruhi Terjadinya *Financial Statement Fraud* Perspektif *Fraud Hexagon Theory*. *Diponegoro Journal of Accounting*, 11(3), 1–13.

- Setyono, D., Hariyanto, E., Wahyuni, S., & Pratama, B. C. (2023). Penggunaan fraud hexagon dalam mendeteksi kecurangan laporan keuangan. *Owner*, 7(2), 1036–1048. <https://doi.org/10.33395/owner.v7i2.1325>
- Situngkir, N. C. & Triyanto, D. N. (2020). *Detecting Fraudulent Financial Reporting Using Fraud Score Model and Fraud Pentagon Theory: Empirical Study of Companies Listed in the L.Q. 45 Index. The Indonesian Journal of Accounting Research*. Vol. 23, No. 3, pp. 373-410. <http://doi.org/10.33312/ijar.486>
- Skousen, C. J., Smith, K. R., Wright, C. J., Chasteen, L. G., & Spears, W. S. (2009). *Detecting and Predicting Financial Statement Fraud: The Effectiveness of The Fraud Triangle and SAS No.99. Advances In Financial Economics*, 13(99), 53–81.
- Sukmadilaga, C., Winarningsih, S., Handayani, T., Herianti, E., & Ghani, E. K. (2022). *Fraudulent Financial Reporting in Ministerial and Governmental Institutions in Indonesia: An Analysis Using Hexagon Theory. Economies*, 10(4), 1–14. <https://doi.org/10.3390/economies10040086>
- Sukma, E., & Daswan, L. (2021). Kecurangan Laporan Keuangan: *Financial Target, Nature of Industry*, dan Perubahan Auditor dengan Komite Audit Sebagai Variabel Moderasi (Studi Bursa Efek Indonesia tahun 2015 2016) *Research Business and Economics Studies*. 1(1), 53–61.
- Suryani, E., & Fajri, R. R. (2022). *Fraud Triangle Perspective: Artificial Neural Network Used in Fraud Analysis. Quality - Access to Success*, 23(188), 154–162. <https://doi.org/10.47750/QAS/23.188.22>
- Tambunan, L. (2021). Peran Komite Audit Dalam *Good Corporate Governance*. *Jurnal Riset Akuntansi Dan* <https://doi.org/10.30596/jrab.v21i1.6618>
- Tempo. (2024). Bahaya Manipulasi Laporan Keuangan BUMN. Diakses Desember 2024. <https://www.tempo.co/ekonomi/kronologi-indofarma-kolaps-terjerat-pinjol-tak-bisa-bayar-pegawai-sampai-jual-aset--13238>
- Tiandewi, N. K. Y., Suryandari, N. N. A., & Susandya, A. A. P. G. B. A. (2020). Dampak *Fraud Triangle* Dan Komite Audit Terhadap Kecurangan Laporan Keuangan. *Jurnal Kharisma*, 2(2), 156–173.
- Trisanti, T. (2020). *Effect of Independen Commissioners and Characteristics of Audit Committee on Profit Quality with Earning Management as Intervening Variables*. *International Journal of Social Science and Human Research* 03 (12), 394–402. <https://doi.org/10.47191/ijsshr/v3-i12-05>

- Vousinas, G. L. (2019). *Advancing Theory of Fraud: The S.C.O.R.E. Model*. *Journal of Financial Crime*, 26(1), 372–381. <https://doi.org/10.1108/JFC-12-2017-0128>
- Widharma, F., & Susilowati, E. (2020). *Auditor Switching, Financial Distress, And Financial Statement Fraud Practices with Audit Report Lag As Intervening Variable*, 3(2), 243–257. <https://doi.org/10.33005/jasf.v3i2.135>
- Wolfe, David T. Dana R. Hermanson. (2004). *The Fraud Diamond: Considering The Four Element of Fraud*. *CPA Journal*. 74.12: 38-42. *The Fraud Diamond: Considering The Four Elements of Fraud*. *The New York State Society of CPAs*.
- Zulfa, F., & Tanusdjaja, H. (2022). Pengaruh Faktor-Faktor *Fraud Diamond* Dalam Mendeteksi *Fraudulent Financial Reporting* Dengan Moderasi Komite Audit Pada Industri Pertambangan. *Jurnal Ekonomi*, 41–60. <http://www.ecojoin.org/index.php/EJE/article/view/863>