

DAFTAR PUSTAKA

- Abdullah, M., Shukor, Z.A. and Rahmat, M.M. (2017), “*The influences of risk management committee and audit committee towards voluntary risk management disclosure*”, *Jurnal Pengurusan*, Vol. 50, pp. 83-95, doi: 10.17576/pengurusan-2017-50-08.
- Abdullahi, R., Mansor, N., & Nuhu, M. S. (2015). *Fraud Triangle Theory and Fraud Diamond Theory: Understanding the Convergent and Divergent for Future*. *European Journal of Business and Management*, 7(28), 30–37.
- ACFE. (2022). *Report to the nations 2022 global study on occupational fraud and abuse 2022*.
- ACFE. (2024). *Report to the nations 2024 global study on occupational fraud 2024*.
- Achmad, Tarmizi, Imam Ghozali, Monica Rahardian Ary Helmina, Dian Indriana Hapsari, and Imang Dapit Pamungkas. 2023. *Detecting Fraudulent Financial Reporting Using the Fraud Hexagon Model: Evidence from the Banking Sector in Indonesia*. *Economies* 11: 5. <https://doi.org/10.3390/economies 11010005>.
- Aghghaleh, S. F., Mohamed, Z. M., & Rahmat, M. M. (2016). *Detecting Financial Statement Frauds in Malaysia: Comparing the Abilities of Beneish and Dechow Models*. *Asian Journal of Accounting and Governance*, 7, 57–65. <https://doi.org/10.17576/AJAG-2016-07-05>.
- AICPA. (2003). *Fraud detection in a GAAS audit: SAS No. 99 implementation guide*. American Institute of Certified Public Accountants, Inc., 168, 1–225. <https://core.ac.uk/download/pdf/288061006.pdf>
- Aprilia, A. (2017). Analisis Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Menggunakan Beneish Model Pada Perusahaan Yang Menerapkan Asean Corporate Governance Scorecard. *Jurnal ASET (Akuntansi Riset)*, 9(1), 101. <https://doi.org/10.17509/jaset.v9i1.5259>
- Association of Certified Fraud Examiners (2018). *Report to The Nations: Global Study on Occupational Fraud and Abuse*. ACFE Inc. US. Diperoleh dari <https://www.acfe.com/report-to-the-nations/2018>.
- Association of Certified Fraud Examiners Indonesia. (2019). *Survei Fraud Indonesia 2019*. Indonesia Chapter #111, 53(9), 1–76. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Aviantara, R. (2021). *The Association Between Fraud Hexagon and Government's Fraudulent Financial Report*. *Asia Pacific Fraud Journal*, 6(1), 26. <https://doi.org/10.21532/apfjournal.v6i1.192>

- Beneish, M. D. 1997. *Detecting GAAP violation: Implications for assessing earnings management among firms with extreme financial performance*. *Journal of accounting and public policy* 16(3): 271-309.
- Beneish, M. D. 1999. *The detection of earnings manipulation*. *Financial Analysts Journal*: 24-36.
- Chuzaini, D. A., & Cahyaningsih. (2019). Analisis *Fraud Pentagon* Dalam Mendeteksi Kecurangan Laporan Keuangan (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2017). *E-Proceeding of Management*, 6(2), 2881–2889.
- Dechow, P.M., Ge, W., Larson, C.R. and Sloan, R.G. (2011), “*Predicting material accounting misstatements*”, *Contemporary Accounting Research*, Vol. 28 No. 1, pp. 17-82.
- Demetriades, P. and Owusu-Agyei, S. (2022), “*Fraudulent financial reporting: an application of fraud diamond to Toshiba’s accounting scandal*”, *Journal of Financial Crime*, Vol. 29 No. 2, pp. 729-763. <https://doi.org/10.1108/JFC-05-2021-0108>
- Deviesa, D., & Lemmuela, L. (2017). Pengaruh *CEO duality* terhadap *financial performance* dengan earnings management sebagai variabel *intervening*. *Business Accounting Review*, 5(1), 169–180.
- Dewi, M. (2018). Pengaruh Kinerja Keuangan dan Risiko terhadap Return Saham pada Perusahaan Sektor *Consumer Goods Industry* di BEI. *Jurnal Penelitian Ekonomi Akuntansi (JENSI)*, 1(1), 50–60
- Diansari, E.R. and Wijaya, T.A. (2019). “*Diamond fraud analysis in detecting financial statement*.”
- Emie Famieza Zainudin & Hafiza Aishah Hashim, 2016. “*Detecting fraudulent financial reporting using financial ratio*,” *Journal of Financial Reporting and Accounting*, Emerald Group Publishing Limited, vol. 14(2), pages 266-278, October.
- Ernst & Young Indonesia. (2019). Laporan atas Investigasi Berbasis Fakta PT. Tiga Pilar Sejahtera Food Tbk. 1–109.
- Evana, Einde, Mega Metalia, Edwin Mirfazli, Daniela Ventsislavova Georgieva, and Istianingsih Sastrodiharjo. 2019. *Business Ethics in Providing Financial Statements: The Testing of Fraud Pentagon Theory on the Manufacturing Sector in Indonesia*. *Business Ethics and Leadership* 3: 68–77.
- Faradiza, S. A., & Suyanto. (2017). *Fraud Diamond: Pendeteksi Kecurangan Laporan Keuangan*. *Fraud Diamond: Pendeteksi Kecurangan Laporan Keuangan*, November, 196 201.
- Febrianto, H. G., & Fitriana, A. I. (2020). Mendeteksi Kecurangan Laporan Keuangan Dengan Analisis *Fraud Diamond* Dalam Perspektif Islam (Studi

- Empiris Bank Umum Syariah di Indonesia). *Profita: Komunikasi Ilmiah Akuntansi dan Perpajakan*, 13(1), 85-95.
- Firdausya, S., & Parasetya, M. T. (2021). Analisis Rasio Keuangan Dalam Mendeteksi Kecurangan Laporan Keuangan Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019. *Diponegoro Journal of Accounting*, 10(4).
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. M. C. (2020) *25 Grand Theory, Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis untuk Landasan Teori Skripsi, Tesis dan Disertasi*. Semarang: Yoga Pratama
- Jansen, I.P., Ramnath, S. & Yohn, T.L. 2012. *A diagnostic for earnings management using changes in asset turnover and profit margin**. *Contemporary Accounting Research* 29(1): 221-251.
- Jensen, M. C., & Meckling, W. H. (1976). *Theory of the firm: managerial behavior, agency costs and ownership structure*. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Kaiser, E. (1999), "Comparing varieties of agency theory in economics, political science and sociology: an illustration from state policy implementation", *Society Theory*, Vol. 17 No. 2, pp. 146-170, doi: 10.1111/0735-2751.00073.
- Krishnan, J. and Francis, J.R. (1999), "Accounting accruals and auditors reporting conservatism", *Contemporary Accounting Research*, Vol. 16 No. 1, pp. 135-165.
- Lastanti, H. S., Murwaningsari, E., & Umar, H. (2022). *The Effect Of Hexagon Fraud On Fraud Financial Statements With Governance And Culture As Moderating Variables*. *Media Riset Akuntansi, Auditing & Informasi*, 22(1), 143–156. <https://doi.org/10.25105/mraai.v22i1.13533>
- Lasturi Sinaga, A., & Sudarno, S. (2019). PENGARUH TATA KELOLA PERUSAHAAN TERHADAP PENGUNGKAPAN MODAL INTELEKTUAL. *Diponegoro Journal of Accounting*, 7(4). <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25623>
- Lou, Yung-I., and Ming-Long Wang. 2011. *Fraud Risk Factor of the Fraud Triangle Assessing the Likelihood Of Fraudulent Financial Reporting*. *Journal of Business & Economics Research (JBER)* 7: 61–78.
- M. Rizkiawan, & Subagio. *Fraud Hexagon and corporate governance analysis on the potential fraud in financial statements*. *Integritas: Jurnal Antikorupsi*, 8(2), 269- 282. <https://doi.org/10.32697/integritas.v8i2.909>

- Marzuki, M. M., Abdul Majid, W. Z. N., Abu Bakar, H., Wahab, E. A. A. b. A., & Mohd Sanusi, Z. (2024). *Risk management practices and potential fraudulent financial reporting: Evidence from Malaysia. Asian Journal of Accounting Research*, 9(2), 116-126. Emerald Publishing Limited.
- Otoritas Jasa Keuangan (OJK) NO 33/POJK.04/2014. Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.
- Omukaga, Kizito Ojilong'. 2020. "Is the Fraud Diamond Perspective Valid in Kenya?" *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-11-2019-0141>.
- Ozcelik, H. (2020), "Analisis Pelaporan Keuangan yang Curang Menggunakan Perspektif Teori Fraud Diamond: Studi Empiris pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Istanbul", *Emerald Publishing Limited, Leeds*, hlm. 131-153. <https://doi.org/10.1108/S1569-375920200000102012>.
- Peraturan Otoritas Jasa Keuangan (POJK) Nomor 55/POJK.04/2015. Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- Rahmadani, L. V. (2020). Pendeteksian *fraudulent financial statement* melalui analisis *fraud diamond* dengan peran *gcg* sebagai *moderating*. 1–110. <https://doi.org/10.18510/hssr.2020.83109>
- Rahman, A.A.A.A. and Al-Dhaimesh, O.H.A. (2018), "The effect of applying COSO-ERM model on reducing fraudulent financial reporting of commercial banks in Jordan", *Banks and Bank Systems*, Vol. 13 No. 2, pp. 107-115, doi: 10.21511/bbs.13(2).2018.09.
- Rezaee, Z. and Riley, R. (2009). *Financial Statement Fraud: Prevention and Detection. 2nd Edition, John Wiley & Sons, Inc., Hoboken*.
- Riley, R., & Kranacher, M.-J. (2019). *Forensic Accounting and Fraud Examination (2nd ed.)*. Wiley.
- Rita Yuniarti. (2021). *The effect of audit fees and audit tenure to audit quality. Psychology and Education*, 58(1), 6089–6099. <https://doi.org/10.17762/pae.v58i1.3756>.
- Ruankaew, T. (2016). *Beyond the fraud diamond. International Journal of Business Management and Economic Research*, 7(1), 474–476. Aviantara (2021).
- Sari, M. P., Sihombing, R. M., Utaminingsih, N. S., Jannah, R., & Raharja, S. (2024). *Analysis of Hexagon on Fraudulent Financial Reporting with The Audit Committee and Independent Commissioners as Moderating Variables. Quality - Access to Success*, 25(198), 10–19. <https://doi.org/10.47750/QAS/25.198.02>.
- Sari, Maylia Pramono., Era Mahardika., Dhini Suryandari dan Surya Raharja. (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. Vol. 9: 2150118.

- Sari, S. P., & Nugroho, N. K. (2020). *Financial Statements Fraud* dengan Pendekatan Vousinas *Fraud Hexagon Model*: Tinjauan pada Perusahaan Terbuka di Indonesia. *Islamic Economics, Finance, and Banking (ACI-IJIEFB)*, 409–430.
- Siddiq & Suseno, (2019). *Fraud Pentagon Theory* dalam *Financial Statement Fraud* pada Perusahaan yang Terdaftar di *Jakarta Islamic Index (JII)* Periode 2014-2017. *Jurnal Nusamba*.
- Sihombing, T., & Eirene Panggulu, G. (2022). *Fraud Hexagon Theory And Fraudulent Financial Statement In IT Industry In Asean*. *Jurnal Reviu Akuntansi Dan Keuangan*, 12(3), 524–544. <https://doi.org/10.22219/jrak.v12i3.23334>
- Skousen, C. J., Smith, K. R., & Wright, C. J. (2008). *Detecting and predicting financial statement fraud: The effectiveness of the fraud triangle and SAS No. 99 (SSRN Scholarly Paper Sy ID 1295494)*. *Geliş tarihi gönderen Social Science Research Network. Retrieved from <https://papers.ssrn.com/abstract=1295494>*
- Skousen, J.C., Wright, J.C. and Smith, K.R. (2009), “*Detecting and predicting fraud’s financial statement: the effectiveness of the fraud triangle and SAS no. 99*”, *Corporate and Firm Performance Advances in Financial Economics*, Vol. 13 No. 10, pp. 53-81.
- Undang-Undang Nomor 5 Tahun 1999. Larangan Praktek Monopoli dan Persaingan Usaha Tidak Sehat.
- VanAuken, H., Ascigil, S., & Carraher, S. (2017). *Turkish SMEs’ use of financial statements for decision making. The Journal of Entrepreneurial Finance*, 19(1).
- Vermeer, T.E. (2003), “The impact of SAS no. 82 on an auditor’s tolerance of earnings management”, *Journal of Forensic Accounting*, Vol. 14 No. 9, pp. 21-34.
- 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>
- Watts, R.L. and Zimmerman, J.L. (1983), “Agency problems, auditing, and the theory of the firm: some evidence”, *The Journal of Law and Economics*, Vol. 26 No. 3, pp. 613-633, doi: 10.1086/467051
- Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond: Considering the Four Elements of Fraud: Certified Public Accountant. *The CPA Journal*, 74(12), 38–42.