

DAFTAR PUSTAKA

- Abbas, M. T., & Laksito, H. (2022). Analisis Determinan Kecurangan Laporan Keuangan Menggunakan Perspektif Fraud Diamond Theory (Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2018-2020). *Diponegoro Journal Of Accounting*, 11(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Abdul Wahab, E. A., Jamaludin, M. F., Agustia, D., & Harymawan, I. (2020). Director Networks, Political Connections, and Earnings Quality in Malaysia. *Management and Organization Review*, 16(3), 687–724. <https://doi.org/10.1017/mor.2020.26>
- Abernethy, M. A., Li, W., Zhang, Y., & Shi, H. (2023). Firm culture and internal control system. *Accounting & Finance*, 63(3), 3095–3123. <https://doi.org/10.1111/acfi.13020>
- Abu Nizarudin, Ari Agung Nugroho, Duwi Agustina, & Wenni Anggita. (2023). Comparative Analysis Of Crowe’s Fraud Pentagon Theory On Fraudulent Financial Reporting. *Jurnal Akuntansi*, 27(1), 19–37. <https://doi.org/10.24912/ja.v27i1.1104>
- ACFE. (2018). *Occupational Fraud 2018: A Report To The Nations*.
- ACFE. (2019). *Survei Fraud Indonesia*.
- ACFE. (2022). *Occupational Fraud 2022: A Report To The Nations*.
- ACFE. (2024). *Occupational Fraud 2024: A Report To The Nations*.
- Achmad, T., Ghozali, I., Helmina, M. R. A., Hapsari, D. I., & Pamungkas, I. D. (2023). Detecting Fraudulent Financial Reporting Using the Fraud Hexagon Model: Evidence from the Banking Sector in Indonesia. *Economies*, 11(1), 5. <https://doi.org/10.3390/economies11010005>
- Achmad, T., Ghozali, I., & Pamungkas, I. D. (2022). Hexagon Fraud: Detection of Fraudulent Financial Reporting in State-Owned Enterprises Indonesia. *Economies*, 10(1), 13. <https://doi.org/10.3390/economies10010013>
- Agusputri, H., & Sofie, S. (2019). Faktor-faktor yang Berpengaruh Terhadap Frudulent Financial Reporting dengan Menggunakan Analisis Fraud Pentagon. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 14(2), 105–124. <https://doi.org/10.25105/jipak.v14i2.5049>
- Akbar, R. N., Zakaria, A., & Prihatni, R. (2022). Financial Statement Analysis of Fraud with Hexagon Theory Fraud Approach. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 3(1), 137–161.
- Altunbaş, Y., Thornton, J., & Uymaz, Y. (2018). CEO tenure and corporate misconduct: Evidence from US banks. *Finance Research Letters*, 26, 1–8. <https://doi.org/10.1016/j.frl.2017.11.003>
- Anggraeni, N. S., & Dewi, R. (2023). Pengaruh Profile CEO dan Profitabilitas Terhadap Manajemen Laba. *Value*, 4(1), 128–147. <https://doi.org/10.36490/value.v4i1.735>

- Avortri, C., & Agbanyo, R. (2020). Determinants of management fraud in the banking sector of Ghana: the perspective of the diamond fraud theory. *Journal of Financial Crime*, 28(1), 142–155. <https://doi.org/10.1108/JFC-06-2020-0102>
- Azizah, W. (2024). Can the Fraud Hexagon Components Detect Fraudulent Financial Reporting? *Golden Ratio of Finance Management*, 4(2), 78–86. <https://doi.org/10.52970/grfm.v4i2.447>
- Azizah, W., Andamari, B. G., & Ilham, H. M. (2024). Can Fraud Hexagon Detect Financial Statement Fraud in Healthcare Sector Companies in Indonesia? *Jurnal Ekonomi*, 13(01), 27–35. <https://ejournal.seaninstitute.or.id/index.php/Ekonomi/article/view/3715>
- Bader, A. A., Abu Hajar, Y. A., Weshah, S. R. S., & Almasri, B. K. (2024). Predicting Risk of and Motives behind Fraud in Financial Statements of Jordanian Industrial Firms Using Hexagon Theory. *Journal of Risk and Financial Management*, 17(3), 120. <https://doi.org/10.3390/jrfm17030120>
- Balkin, J. M. (1999). How mass media simulate political transparency. *Cultural Values*, 3(4), 393–413. <https://doi.org/10.1080/14797589909367175>
- Baltagi, B. H. (2021). *Econometric Analysis of Panel Data*. Springer International Publishing. <https://doi.org/10.1007/978-3-030-53953-5>
- Baron, R. M., & Kenny, D. A. (1986). The moderator–mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182. <https://doi.org/10.1037/0022-3514.51.6.1173>
- Beasley, M. S. (1996). An Empirical Analysis of the Relation between the Board of Director Composition and Financial Statement Fraud. *The Accounting Review*, 71(4), 443–465. <http://www.jstor.org/stable/248566>
- Beasley, M. S., Carcello, J. V., Hermanson, D. R., & Lapedes, P. D. (2000). Fraudulent Financial Reporting: Consideration of Industry Traits and Corporate Governance Mechanisms. *Accounting Horizons*, 14(4), 441–454. <https://doi.org/10.2308/acch.2000.14.4.441>
- Beasley, M. S., Hermanson, D. R., Carcello, J. V., & Terry L Neal. (2010). *Fraudulent Financial Reporting: 1998-2007 An Analysis of U.S. Public Companies*. COSO.
- Bonsall, S. B., Green, J., & Muller, K. A. (2020). Market uncertainty and the importance of media coverage at earnings announcements. *Journal of Accounting and Economics*, 69(1), 101264. <https://doi.org/10.1016/j.jacceco.2019.101264>
- Bouaziz, D., Salhi, B., & Jarboui, A. (2020). CEO characteristics and earnings management: empirical evidence from France. *Journal of Financial Reporting and Accounting*, 18(1), 77–110. <https://doi.org/10.1108/JFRA-01-2019-0008>
- Cahan, S. F., Chen, C., & Wang, R. (2021). Does Media Exposure Affect Financial Reporting Quality Through Auditors? *Journal of Accounting, Auditing & Finance*, 36(4), 750–775. <https://doi.org/10.1177/0148558X20936083>

- Chen, D., & Zheng, Y. (2012). CEO Tenure and Risk-Taking. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2038064>
- Chen, H., Yang, D., Zhang, X., & Zhou, N. (2020). The moderating role of internal control in tax avoidance: Evidence from a COSO-based internal control index in China. *The Journal of the American Taxation Association*, 42(1), 23–55.
- Cheng, W., Zhao, J., & Xue, F. (2021). *CEO Political Connection, Governance Mechanisms, and Firm Performance*. XXX. <https://doi.org/10.24205/03276716.2020.4089>
- Citra, A., Lindrianasari, ., Syaipudin, U., Dharma, F., & Metalia, M. (2022). Fraud Detection of Financial Statements through the Fraud Hexagon Approach in Indonesian SOEs. *Asian Journal of Economics, Business and Accounting*, 45–58. <https://doi.org/10.9734/ajeba/2022/v22i2230709>
- CNBC Indonesia. (2024a). <https://www.cnbcindonesia.com/market/20240919194946-17-573146/mantan-dirut-dan-direktur-indofarma-jadi-tersangka-manipulasi-lapkeu>. *CNBC Indonesia*.
- CNBC Indonesia. (2024b). Mantan Dirut dan Direktur Indofarma Jadi Tersangka Manipulasi Lapkeu. <https://www.cnbcindonesia.com/market/20240919194946-17-573146/Mantan-Dirut-Dan-Direktur-Indofarma-Jadi-Tersangka-Manipulasi-Lapkeu>.
- COSO. (2004). *Committee of Sponsoring Organizations of the Treadway Commission*. https://egrove.olemiss.edu/aicpa_assoc
- COSO. (2013). *One Approach To An Effective Transition The 2013 COSO Framework & SOX Compliance*.
- Cressey, D. R. (1953). *Other People's Money: A Study in the Social Psychology of Embezzlement*.
- Crowe, H. (2011). Why the fraud triangle is no longer enough. *Horwath, Crowe LLP*.
- Debora, G., Akuntansi, L. B., Publik, S., Ekonomi, F., & Bisnis, D. (2024). Analisis Pengaruh Fraud Hexagon Theory Terhadap Fraudulent Financial Statement Dengan Sistem Pengendalian Intern Pemerintah Selaku Variabel Moderasi Pada Kementerian Negara/Lembaga Republik Indonesia. *Neraca Manajemen, Ekonomi*, 7. <https://doi.org/10.8734/mnmae.v1i2.359>
- Dechow. (1996). *Causes and Consequences of Earnings Manipulation Contemporary Accounting Research*.
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding earnings quality: A review of the proxies, their determinants and their consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401. <https://doi.org/10.1016/j.jacceco.2010.09.001>
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements*. *Contemporary Accounting Research*, 28(1), 17–82. <https://doi.org/10.1111/j.1911-3846.2010.01041.x>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193–225. <http://www.jstor.org/stable/248303>

- DeFond, M. L., & Jiambalvo, J. (1994). Debt covenant violation and manipulation of accruals. *Journal of Accounting and Economics*, 17(1–2), 145–176. [https://doi.org/10.1016/0165-4101\(94\)90008-6](https://doi.org/10.1016/0165-4101(94)90008-6)
- Deliana, D., & Oktalia, R. R. (2022). Fraud Detection Of Financial Statements With Diamond Fraud Analysis. *Jurnal ASET (Akuntansi Riset)*, 14(1), 033–042. <https://doi.org/10.17509/jaset.v14i1.43650>
- Demetriades, P., & Owusu-Agyei, S. (2022). Fraudulent financial reporting: an application of fraud diamond to Toshiba’s accounting scandal. *Journal of Financial Crime*, 29(2), 729–763. <https://doi.org/10.1108/JFC-05-2021-0108>
- Devi, P. N. C., Widanaputra, A. A. G. P., Budiasih, I., & Rasmini, N. K. (2021). The effect of fraud Pentagon theory on financial statements: Empirical evidence from Indonesia. *The Journal of Asian Finance, Economics and Business*, 8(3), 1163–1169.
- Dorminey, J., Fleming, A. S., Kranacher, M.-J., & Riley, R. A. (2012). The Evolution of Fraud Theory. *Issues in Accounting Education*, 27(2), 555–579. <https://doi.org/10.2308/iace-50131>
- Doyle, J. T., Ge, W., & McVay, S. (2007). Accruals Quality and Internal Control over Financial Reporting. *The Accounting Review*, 82(5), 1141–1170. <https://doi.org/10.2308/accr.2007.82.5.1141>
- Dyck, A., Morse, A., & Zingales, L. (2010). Who Blows the Whistle on Corporate Fraud? *The Journal of Finance*, 65(6), 2213–2253. <https://doi.org/10.1111/j.1540-6261.2010.01614.x>
- DYCK, A., MORSE, A., & ZINGALES, L. (2010). Who Blows the Whistle on Corporate Fraud? *The Journal of Finance*, 65(6), 2213–2253. <https://doi.org/10.1111/j.1540-6261.2010.01614.x>
- Dyck, A., Volchkova, N., & Zingales, L. (2008). The Corporate Governance Role of the Media: Evidence from Russia. *The Journal of Finance*, 63(3), 1093–1135. <https://doi.org/10.1111/j.1540-6261.2008.01353.x>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*, 14(1), 57–74. <https://doi.org/10.5465/amr.1989.4279003>
- Faccio, M. (2006). Politically connected firms. *American Economic Review*, 96(1), 369–386.
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *The Journal of Law and Economics*, 26(2), 301–325. <https://doi.org/10.1086/467037>
- Fauzan, & Elly Suryani. (2023). Pengaruh Faktor-Faktor Rasionalisasi Terhadap Kecurangan Laporan Keuangan (Studi Pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021). <https://doi.org/http://doi.org/10.25124/logic.v1i1.6487>
- Febrianto, K., & Suryandari, D. (2022). Analisis Faktor-Faktor Kecurangan Laporan Keuangan melalui Fraud Hexagon Theory pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2016-2019. *Permana : Jurnal*

- Perpajakan, Manajemen, Dan Akuntansi*, 14(1), 140–153.
<https://doi.org/10.24905/permana.v14i1.206>
- Francis, J., LaFond, R., Olsson, P., & Schipper, K. (2005). The market pricing of accruals quality. *Journal of Accounting and Economics*, 39(2), 295–327.
<https://doi.org/10.1016/j.jacceco.2004.06.003>
- Gao, H., He, J., & Li, Y. (2022). Media spotlight, corporate sustainability and the cost of debt. *Applied Economics*, 54(34), 3989–4005.
<https://doi.org/10.1080/00036846.2021.2020710>
- Gbambegu Umar, A., Osman Adam, I., Dzang Alhassan, M., Abdallah, A. S., & Nterful, J. (2025). Mediating role of political interest on effects of internal control systems on financial management in local government authorities in Ghana. *Accounting Research Journal*, 38(1), 59–79. <https://doi.org/10.1108/ARJ-09-2023-0242>
- Gehlbach, S., & Sonin, K. (2014). Government control of the media. *Journal of Public Economics*, 118, 163–171. <https://doi.org/10.1016/j.jpubeco.2014.06.004>
- Ghozali, I. (2018). *Aplikasi analisis multivariete dengan program IBM SPSS 23*.
- Gordon, L. A., Loeb, M. P., & Tseng, C. Y. (2009). Enterprise risk management and firm performance: A contingency perspective. *Journal of Accounting and Public Policy*, 28(4), 301–327. <https://doi.org/10.1016/j.jaccpubpol.2009.06.006>
- Gujarati, D. N. (2002). *Basic Econometrics 4th ed.*
- Hair Jr, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). Multivariate data analysis. In *Multivariate data analysis* (p. 785).
- Hakim, M. Z., Imam Hidayat, Januar Eky Pambudi, Aura Putri Rahmawati, Hesti Febriatul Lubnaningtyas, & Eldi Efriadi. (2024). Can Audit Committee Moderate Fraud Hexagon Models In Detect Fraudulent Financial Reports: an Empirical Study Of Property And Real Estate Sector Companies In Indonesia. *International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC)*, 2(4), 1205–1222. <https://doi.org/10.61990/ijamesc.v2i4.270>
- Hambrick, D. C., & Fukutomi, G. D. S. (1991). The Seasons of a CEO's Tenure. *The Academy of Management Review*, 16(4), 719. <https://doi.org/10.2307/258978>
- Handayani, R. T. (2020). Pengujian Structure Corporate Governance terhadap Fraudulent Financial Reporting di Perusahaan Property dan Real Estate. *Jurnal Akuntansi Indonesia*, 9(1), 53. <https://doi.org/10.30659/jai.9.1.53-64>
- Haque, O., Buskafasa, E., Dwiharyadi, A., & Fauzi, N. (2022). *The Effect of Internal Control and Organizational Culture on Accounting Fraud Tendencies With Accounting Information Systems As Moderating Variables* (Vol. 2, Issue 2). www.tribunnews.com
- Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13(4), 365–383. <https://doi.org/10.2308/acch.1999.13.4.365>
- Hidayat, E. (2022). *Determinan Kecurangan Laporan Keuangan: Koneksi Politik Sebagai Moderasi*.

- Hosmer Jr, D. W., Lemeshow, S., & Sturdivant, R. X. (2013). *Applied logistic regression*. John Wiley & Sons.
- Huang, S. Y., Lin, C.-C., Chiu, A.-A., & Yen, D. C. (2017). Fraud detection using fraud triangle risk factors. *Information Systems Frontiers*, 19(6), 1343–1356. <https://doi.org/10.1007/s10796-016-9647-9>
- Indah Umiyati, Trisandi Eka Putri, & Welley Zahratunijah Az Zahra. (2024). *The Effect Of Dividend Policy, Sales Growth And Asset Growth On Company Value With Media Exposure As a Moderation Variable*.
- Indarti, I., Apriliyani, I. B., & Onasis, D. (2023). Pengungkapan Enterprise Risk Management (Dimensi COSO ERM Framework), Uji Pengaruh Eksternal Auditor, Komisaris Independen, Dan Komite Pemantau Risiko Pada Perbankan Di Indonesia. *Jurnal Akuntansi Kompetif*, 6(2), 323–329. <https://doi.org/10.35446/akuntansikompetif.v6i2.1354>
- Indriana, D., & Anshori, M. (2022). Internal Control Moderates The Influence Of The Fraud Hexagon On Financial Statement Fraud. *Berkala Akuntansi Dan Keuangan Indonesia*, 7(2), 239–265. <https://doi.org/10.20473/baki.v7i2.36732>
- Insani, L. C. (2023). Penerapan Fraud Pentagon pada Fraud Laporan Keuangan Perusahaan. *Business, Accounting and Management Journal*, 1(01), 1–19.
- Ismail Khan, N., & Muhammad Hapiz, A. A. (2022). Financial Statement Fraud: Evidence from Malaysian Public Listed Companies. *Jurnal Intelek*, 17(1), 181. <https://doi.org/10.24191/ji.v17i1.15937>
- Jaiyanti, J., Safelia, N., & Ridwan, M. (2024). Influence of Fraud Hexagon on Fraudulent Financial Reports within State-Owned Companies Listed on the IDX in 2019-2023. *Journal of Business Management and Economic Development*, 2(03), 1264–1275. <https://doi.org/10.59653/jbmed.v2i03.964>
- Janah, N., Rachmawati, L., & Widaninggar, N. (2022). The Effect of Fraud Hexagon Model on Fraud Financial Statements in Companies in the Financial Sector. *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 6(2), 64–76. <https://doi.org/10.30741/assets.v6i2.844>
- 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)
- Jensen, M., & Zajac, E. J. (2004). Corporate elites and corporate strategy: how demographic preferences and structural position shape the scope of the firm. *Strategic Management Journal*, 25(6), 507–524. <https://doi.org/10.1002/smj.393>
- Jiang, C., John, K., Kim, J. H. J., & Zhang, J. (2023). CEOs' Narcissism and Opportunistic Insider Trading. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4531082>
- Juliawaty, R., & Astuti, C. D. (2019). Tata Kelola, Kompensasi CEO, Karakteristik CEO, Accounting Irregularities dan Tax Aggressiveness. *Jurnal Akuntansi Trisakti*, 6(2), 285–300. <https://doi.org/10.25105/jat.v6i2.5451>

- Junus, A., Sundari, S., & Zakina Azzahra, S. (2025). Fraudulent financial reporting and firm value: An empirical analysis from the fraud hexagon perspective. *Investment Management and Financial Innovations*, 22(1), 339–350. [https://doi.org/10.21511/imfi.22\(1\).2025.26](https://doi.org/10.21511/imfi.22(1).2025.26)
- Khaksar, J., Salehi, M., & Lari DashtBayaz, M. (2022). The relationship between auditor characteristics and fraud detection. *Journal of Facilities Management*, 20(1), 79–101. <https://doi.org/10.1108/JFM-02-2021-0024>
- Kieso, D. E. , W. J. J. , & W. (2017). *Intermediate Accounting: IFRS Edition (3rd ed.)*. Wiley.
- Ko, S.-M., Lin, K.-H., Wang, T.-L., & Nguyen, T. B. N. (2023). Media Coverage and the Incidence of Financial Restatements in Taiwan. *Advances in Management and Applied Economics*, 67–88. <https://doi.org/10.47260/amae/1364>
- Koharudin, A., & Jantuarti, I. (2021). Lack of Financial Reporting Using Crowe's Fraud Pentagon Theory. *Jurnal Dinamika Akuntansi*, 13(2), 148–157. <https://doi.org/10.15294/jda.v13i2.28602>
- Kontan.co.id. (2021). Manipulasi laporan keuangan, dua eks bos Tiga Pilar (AISA) divonis 4 tahun penjara. <https://Nasional.Kontan.Co.Id/News/Manipulasi-Laporan-Kuangan-Dua-Eks-Bos-Tiga-Pilar-Aisa-Divonis-4-Tahun-Penjara>.
- Kranacher, M.-J., & Riley, R. (2019). *Forensic accounting and fraud examination*. John Wiley & Sons.
- Kuang, T. M., & Natalia, E. (2023). Pengujian Fraud Triangle Theory Dalam Menjelaskan Kecurangan Laporan Keuangan Menggunakan Beneish M-Score. *Owner*, 7(2), 1752–1764. <https://doi.org/10.33395/owner.v7i2.1296>
- Kusumosari, L., & Solikhah, B. (2021). Analisis Kecurangan Laporan Keuangan Melalui Fraud Hexagon Theory. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(3), 753–767. <https://doi.org/10.32670/fairvalue.v4i3.735>
- Larum, K., Zuhroh, D., & Subiyantoro, E. (2021). Fraudlent Financial Reporting: Menguji Potensi Kecurangan Pelaporan Keuangan dengan Menggunakan Teori Fraud Hexagon. *AFRE (Accounting and Financial Review)*, 4(1), 82–94. <https://doi.org/10.26905/afr.v4i1.5818>
- Lou, Y.-I., & Wang, M.-L. (2011). Fraud Risk Factor Of The Fraud Triangle Assessing The Likelihood Of Fraudulent Financial Reporting. *Journal of Business & Economics Research (JBER)*, 7(2). <https://doi.org/10.19030/jber.v7i2.2262>
- Luo, X., Kanuri, V. K., & Andrews, M. (2014). How Does CEO Tenure Matter? The Mediating Role Of Firm-Employee And Firm-Customer Relationships. *Strategic Management Journal*, 35(4), 492–511. <http://www.jstor.org/stable/24037173>
- Magdalena, R., & Dananjaya, Y. (2021). CEO Capability and CEO Arrogance. *International Journal of Scientific Research and Management*, 9(07), 2319–2328. <https://doi.org/10.18535/ijstrm/v9i07.em06>

- Magnan, M., Cormier, D., & Lapointe-Antunes, P. (2010). Like Moths Attracted to Flames: Managerial Hubris and Financial Reporting Fraud. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1531786>
- Manan, A., Ghozali, I., & Jatmiko Wahyu Prabowo, T. (2023). Pressure and Opportunity Factors in Financial Statement Fraud Detection with Family Companies as Moderators. In *Review of Economics and Finance* (Vol. 21).
- Meckling, W. H., & Jensen, M. C. (1976). Theory of the Firm: Managerial behavior, agency costs and ownership structure. *Managerial Behavior, Agency Costs and Ownership Structure*.
- Menard, S. W. (2010). *Logistic regression: From introductory to advanced concepts and applications*. Sage.
- Miao, M., Tang, D. Y., Xu, L. C., & Yan, X. (2024). Property rights, political connections, and corporate investment. *Review of Finance*, 28(2), 593–619. <https://doi.org/10.1093/rof/rfad029>
- Miller, G. S. (2006). The Press as a Watchdog for Accounting Fraud. *Journal of Accounting Research*, 44(5), 1001–1033. <https://doi.org/10.1111/j.1475-679X.2006.00224.x>
- Mukaromah, I., & Budiwitjaksono, G. S. (2021). *Fraud Hexagon Theory dalam Mendeteksi Kecurangan Laporan Keuangan pada Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019*. 14(1), 61–72. <https://doi.org/https://doi.org/10.51903/kompak.v14i1.355>
- Murphy, P. R., & Dacin, M. T. (2011). Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. *Journal of Business Ethics*, 101(4), 601–618. <https://doi.org/10.1007/s10551-011-0741-0>
- Musfi, P. N., & Soemantri, R. (2024). The Effect Of Nature Of Industry, Financial Stability, Ineffective Monitoring, And Changes In Company Directors On Indications Of Fraudulent Financial Statements. *Indonesian Journal of Economics, Social, and Humanities*, 6(1), 16–37. <https://doi.org/10.31258/ijesh.6.1.38-58>
- Nainggolan, H. S. M. I. K., & Malau, H. (2021). Analisis Pengaruh Fraud Triangle Dalam Mendeteksi Kecurangan pada Laporan Keuangan Perusahaan Manufaktur Sub Sektor Food and Beverage yang Terdaftar di Bei Tahun 2017-2019. *Jurnal Ekonomis*, 14(1c).
- Naldo, R. R. (2023a). Fraudulent Financial Reporting and Fraud Hexagon: Evidence from Infrastructure Companies in ASEAN. *Economic Affairs*, 68(3). <https://doi.org/10.46852/0424-2513.3.2023.14>
- Naldo, R. R. (2023b). Fraudulent Financial Reporting and Fraud Hexagon: Evidence from Infrastructure Companies in ASEAN. *Economic Affairs*, 68(3). <https://doi.org/10.46852/0424-2513.3.2023.14>
- Natalia, Y. G., & Nuryatno, M. (2024). Locus Of Control, Transformative Leadership, Self Efficacy, Professional Commitment On The Ability To Detect Fraud. Auditor's Experience As Moderating Variables. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 12(4). <https://doi.org/10.37676/ekombis.v12i4.6527>

- Nguyen, T. T. H., Ibrahim, S., & Giannopoulos, G. (2023). Detecting earnings management: a comparison of accrual and real earnings manipulation models. *Journal of Applied Accounting Research*, 24(2), 344–379. <https://doi.org/10.1108/JAAR-08-2021-0217>
- Nurrohman, A. M., & Hapsari, D. W. (2020). Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Menggunakan F-score Model (studi Pada Perusahaan Sektor Properti, Real Estate Dan Konstruksi Yang Terdaftar Di Bursa Efek Indonesia (bei) Periode 2016-2018). *EProceedings of Management*, 7(3).
- Porter, D. C., & Gujarati, D. N. (2008). *Basic Econometrics*. McGraw-Hill Education. <https://books.google.co.id/books?id=zJIDPgAACAAJ>
- Preicilia, C., Wahyudi, I., & Preicilia, A. (2022). Analisa kecurangan laporan keuangan dengan perspektif teori Fraud Hexagon. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(3), 1467–1479.
- Purnaningsih, N. K. C. (2022). Fraudulent Financial Reporting Analysis on Non-Financial Companies Listed on IDX in Hexagon Fraud Perspective. *Budapest International Research and Critics Institute (BIRCI-Journal)*. <https://doi.org/10.33258/birci.v5i2.4955>
- Puspitadewi, E., & Sormin, P. (2018). Pengaruh Fraud Diamond Dalam Mendeteksi Financial Statement Fraud. *Jurnal Akuntansi*, 12(2), 146–162. <https://doi.org/10.25170/jara.v12i2.86>
- Putri, Y. E., & Suryani, E. (2024). Determinan Faktor-Faktor Capability sebagai Perspektif Fraud Diamond terhadap Kecurangan Laporan Keuangan. *Owner*, 8(1), 402–413. <https://doi.org/10.33395/owner.v8i1.1880>
- Rashid, C. A. (2022). The role of internal control in fraud prevention and detection. *Journal of Global Economics and Business*, 3(8), 43–55. <https://doi.org/10.31039/jgeb.v3i8.40>
- Reger, R. K., Finkelstein, S., & Hambrick, D. C. (1997). Strategic Leadership: Top Executives and Their Effects on Organizations. *The Academy of Management Review*, 22(3), 802. <https://doi.org/10.2307/259414>
- Resimasari, A. E., Dirvi Surya Abbas, Hesty Ervianni Zulaecha, & Imam Hidayat. (2023). Pengaruh Eksternal Pressure, Leverage, dan Ukuran Perusahaan Terhadap Financial Statement Fraud. *Optimal Jurnal Ekonomi Dan Manajemen*, 3(1), 13–25. <https://doi.org/10.55606/optimal.v3i1.931>
- Reskino, R. (2023). *Fraudulent Financial Reporting with Fraud Pentagon Perspective: The Role of Corporate Governance as Moderator*. <https://repository.uinjkt.ac.id/dspace/handle/123456789/69764>
- Restiana, N., Arsa, A., Subhan, M., & Budianto, A. (2023). Pengaruh Target Keuangan, Ketidakefektifitas Pengawasan, Dan Total AkruaL Terhadap Kecurangan Laporan Keuangan. *Al Dzahab*, 4(2), 80–91. <https://doi.org/10.32939/dhb.v4i2.1467>
- Rezaee, Z. (2005). Causes, consequences, and deterrence of financial statement fraud. *Critical Perspectives on Accounting*, 16(3), 277–298. [https://doi.org/10.1016/S1045-2354\(03\)00072-8](https://doi.org/10.1016/S1045-2354(03)00072-8)

- 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(2), 245–259. <https://doi.org/10.28932/jam.v13i2.3956>
- Sanjaya, I., Suyanto, S., & Sari, G. P. (2021). Pengaruh Kepemilikan Saham Eksekutif, CEO Education dan Pergantian Auditor Terhadap Kecurangan Laporan Keuangan Pada Perusahaan BUMN (Studi Empiris Pada Perusahaan BUMN yang Terdaftar di BEI). *Jurnal Akuntansi AKTIVA*, 2(1), 87–94. <https://doi.org/10.24127/akuntansi.v2i1.902>
- Sari, W. M., & Irawati, A. (2021). Faktor-Faktor Yang Mempengaruhi Fraudulent Financial Reporting. *Akuntabilitas*, 14(2), 139–152. <https://doi.org/10.15408/akt.v14i2.22557>
- Schiffrin, A. (2018). Introduction to Special Issue on media capture. *Journalism*, 19(8), 1033–1042. <https://doi.org/10.1177/1464884917725167>
- Schilit, H. M., & Perler, J. (2010). *Financial Shenanigans Third Edition*. McGraw-Hill.
- Schrand, C. M., & Walther, B. R. (2000). Strategic Benchmarks in Earnings Announcements: The Selective Disclosure of Prior-Period Earnings Components. *The Accounting Review*, 75(2), 151–177. <https://doi.org/10.2308/accr.2000.75.2.151>
- Sekaran, U. (2016). *Research methods for business: A skill building approach*. John Wiley & Sons.
- Sekaran, U., & Bougie, R. (2017). *Metode penelitian untuk bisnis: Pendekatan pengembangan-keahlian, edisi 6 buku 1*.
- Semande, F. (2024). Political Public Relations and Image Management. *Journal of Public Relations*, 2(1), 38–49. <https://doi.org/10.47941/jpr.1697>
- Setiawan, R., & Gestanti, L. (2018). CEO Education, Financial Decision and Firm Performance. *Jurnal Manajemen Teori Dan Terapan | Journal of Theory and Applied Management*, 11(3), 193. <https://doi.org/10.20473/jmtt.v11i3.10133>
- Shleifer, A., & Vishny, R. W. (1997). A Survey of Corporate Governance. *The Journal of Finance*, 52(2), 737. <https://doi.org/10.2307/2329497>
- Sihombing, & Rahardjo. (2014). *Analisis Fraud Diamond Dalam Mendeteksi Financial Statement Fraud: Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia (BEI) tahun 2010-2012*.
- Silaban, B. Y., & Zainal, E. S. (2021). Pengaruh Characteristic Of Audit Committee, Ceo Tenure Dan Arrogance Terhadap Kecurangan Laporan Keuangan. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 5(3), 994–1007.
- Sinarti, & Nuraini, R. I. (2019). The Effect of Financial Stability, External Pressure, and Ineffective Monitoring of Fraudulent Financial Statement. *Proceedings of the 1st International Conference on Applied Economics and Social Science (ICAESS 2019)*. <https://doi.org/10.2991/icaess-19.2019.6>
- 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 LQ 45 Index. *The Indonesian Journal of Accounting Research*, 23(03). <https://doi.org/10.33312/ijar.486>
- Skousen, C. J., Smith, K. R., & Wright, C. J. (2009). Detecting and predicting financial statement fraud: The effectiveness of the fraud triangle and SAS No. 99. In *Corporate governance and firm performance* (pp. 53–81). Emerald Group Publishing Limited.
- Skousen, C. J., & Twedt, B. J. (2009). Fraud score analysis in emerging markets. *Cross Cultural Management: An International Journal*, 16(3), 301–316. <https://doi.org/10.1108/13527600910977373>
- Sugiyono. (2017). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Suparmini, N. K., Ariyanto, D., & Wistawan, I. (2020). Pengujian Fraud Diamond Theory Pada Indikasi Financial Statement Fraud Di Indonesia. *E-Jurnal Akuntansi*, 30(6), 1441–1457.
- Tian, J., & Sun, H. (2023). Corporate financialization, internal control and financial fraud. *Finance Research Letters*, 56, 104046. <https://doi.org/10.1016/j.frl.2023.104046>
- Villaescusa, N., & Amat, O. (2022). When collusion meets the fraud triangle: a case study approach. *Journal of Financial Crime*, 29(3), 805–815. <https://doi.org/10.1108/JFC-05-2021-0111>
- 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>
- Wang, B., Li, Y., Xuan, W., & Wang, Y. (2022). Internal Control, Political Connection, and Executive Corruption. *Emerging Markets Finance and Trade*, 58(2), 311–328. <https://doi.org/10.1080/1540496X.2021.1952069>
- Wang, J., & Ye, K. (2015). Media Coverage and Firm Valuation: Evidence from China. *Journal of Business Ethics*, 127(3), 501–511. <https://doi.org/10.1007/s10551-014-2055-5>
- Wang, X., Yu, C., & Wei, Y. (2012). Social media peer communication and impacts on purchase intentions: A consumer socialization framework. *Journal of Interactive Marketing*, 26(4), 198–208.
- Wells, J. T. (2014). *Principles of fraud examination*. John Wiley & Sons.
- Wicaksono & Suryandari. (2021). *The analysis of fraudulent financial reports through Fraud Hexagon on public mining companies*.
- Winata, L. A., Suhartono, S., & Dema, Y. (2024). Evaluating the impact of hexagon fraud on potential financial statement fraud with audit quality as a moderator. *Jurnal Ekonomi Perusahaan*, 31(1), 84–106. <https://doi.org/10.46806/jep.v31i1.1157>
- Wirandia Putri, F. C., & Helmayunita, N. (2024). Pengaruh Asimetri Informasi, Ineffective Monitoring, dan Kultur Organisasi terhadap Kecenderungan Kecurangan Akuntansi. *Jurnal Nuansa Karya Akuntansi*, 2(2), 163–177. <https://doi.org/10.24036/jnka.v2i2.35>
- Wolfe, D. T., & Hermanson, D. R. (2004). *The fraud diamond: Considering the four elements of fraud*.

- Wu, W., Johan, S. A., & Rui, O. M. (2016). Institutional Investors, Political Connections, and the Incidence of Regulatory Enforcement Against Corporate Fraud. *Journal of Business Ethics*, 134(4), 709–726. <https://doi.org/10.1007/s10551-014-2392-4>
- Wulandari, S., & Kadarusman, K. (2024). Predicting Financial Fraud through Pressure, Opportunity, Rationalization and Internal Control (Case Study on Food and Beverage Companies Listed on the IDX). *International Journal of Social Science and Human Research*, 7(08). <https://doi.org/10.47191/ijsshr/v7-i08-86>
- Xie, B., Davidson III, W. N., & DaDalt, P. J. (2003). Earnings management and corporate governance: the role of the board and the audit committee. *Journal of Corporate Finance*, 9(3), 295–316.
- Yu, C., Song, A., & Yu, F. (2024). Media attention and corporate risk-taking: Evidence from China. *International Review of Economics & Finance*, 93, 1459–1482. <https://doi.org/10.1016/j.iref.2024.04.020>
- Yuli Yanti Silaban, B., & Suryani Zainal, E. (2021). *Pengaruh Characteristic Of Audit Committee, CEO Tenure dan Arrogance Terhadap Kecurangan Laporan Keuangan*. 5(3), 2021.
- Zakaria, K. M., Nawawi, A., & Salin, A. S. A. P. (2016). Internal controls and fraud – empirical evidence from oil and gas company. *Journal of Financial Crime*, 23(4), 1154–1168. <https://doi.org/10.1108/JFC-04-2016-0021>
- Zhang, Y., & Wiersema, M. F. (2009). Stock Market Reaction to CEO Certification: The Signaling Role of CEO Background. *Strategic Management Journal*, 30(7), 693–710. <http://www.jstor.org/stable/20536072>