

DAFTAR PUSTAKA

- AASB and PSASB. (1995). Definition and Recognition of the Elements of Financial Statements, 4, 101.
- Abbas, D. S. “Pengaruh *Current Ratio*, *Account Receivable Turnover*, *Inventory Turnover*, *Total Asset Turnover* dan *Debt To Equity* terhadap *Return on Assest*”. Skripsi pada Program Sarjana Ekonomi, Universitas Muhammadiyah, Tangerang, 2017, hlm. 57.
- Albrecht, W. S., Albrecht, C., & Albrecht, C. C. (2008). Current Trends in Fraud and its Detection. *Information Security Journal: A Global Perspective*, 17(1), 2–12.
- Aljifri, K., Alzarouni, A., Ng, C., & Tahir, M. I. (2014). The Association Between Firm Characteristics and Corporate Financial Disclosures: Evidence From Uae Companies. *International Journal of Business and Finance Research*, 8(2), 101–123.
- Alkharusi, H. (2012). Categorical Variables in Regression Analysis: A Comparison of Dummy and Effect Coding. *International Journal of Education*, 4(2).
- Altman, E. I. (1968). Financial Ratios, Discriminant Analysis and The Prediction of Corporate Bankruptcy. *The Journal of Finance*, 23(4), 589–609.
- Altman, E. I., Kant, T., & Rattanaruengyot, T. (2009). Post-Chapter 11 Bankruptcy Performance: Avoiding Chapter 22. *Journal of Applied Corporate Finance*, 21(3), 53–64.
- Annisya, M., Lindrianasari, & Asmaranti, Y. (2016). Pendeteksian Kecurangan Laporan Keuangan Menggunakan *Fraud Diamond*. *Jurnal Bisnis dan Ekonomi*, 23 (1), 72-89.
- Apriyanti, F. “Pengaruh Tingkat Perputaran Komponen Modal Kerja terhadap Profitabilitas Perusahaan”. Skripsi pada Program Sarjana Ekonomi, Universitas Widyatama, Bandung, 2015, hlm. 10.
- Ardiyani, Susmita dan Utaminingsih, Nanik Sri. (2015). Analisis Determinan Financial Statement melalui Pendekatan *Fraud Triangel*. *Accounting Analysis Journal*, 4 (1), 1-10.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2012). *Auditing and Assurance Service: An Integrated Approach* (14th ed.). Upper Saddle River: Prentice Hall.

- Barnes, P. (1987). The Analysis and Use of Financial Ratios: A Review Article. *Journal of Business Finance & Accounting*, 14(4), 449–461.
- Brennan, N. M., & Mcgrath, M. (2007). Some lessons, 17(2).
- Cheng, P., Lin, Z., & Liu, Y. (2013). Liquidity risk of private assets: Evidence from real estate markets. *Financial Review*, 48(4), 671–696.
- Clinard, M. B., & Cressey, D. R. (1954). Other People's Money: A Study in the Social Psychology of Embezzlement. *American Sociological Review*.
- Costea, C. D., & Hostiu, F. (2009). the Liquidity Ratios and Their Significance in the Financial Equilibrium of the Firms. *The USV Annals of Economics and Public Administration*, 9(1), 252–261.
- Dalnial, H., Kamaluddin, A., Sanusi, Z. M., & Khairuddin, K. S. (2014). Detecting Fraudulent Financial Reporting through Financial Statement Analysis. *Journal of Advanced Management Science*, 2(1), 17–22.
- Dani, R. M., Dickson, P. P., Sembilan, N., Adibah, W., Ismail, W., & Kamarudin, K. A. (2013). Can financial ratios explain the occurrence of fraudulent financial statements?, (1991), 345–354.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1996). Causes and consequences of earnings manipulations: an analysis of firm subject enforcement action by the SEC. *Contemporary Accounting Research*, 13(1), 1–32.
- Eisenhardt, M. (1989). Agency Theory : and Assessment Review. *The Academy of Management Review*, 14(1), 57–74.
- Ettredge, M., Scholz, S., Smith, K. R., & Sun, L. (2010). How do restatements begin? Evidence of earnings management preceding restated financial reports. *Journal of Business Finance and Accounting*, 37(3–4), 332–355.
- Fanning, K. M., & Cogger, K. O. (1998). Neural network detection of management fraud using published financial data. *International Journal of Intelligent Systems in Accounting, Finance & Management*, 7(1), 21–41.
- Feroz, E. Park, K and Pastan, V. (1991). The Financial and Market Effects of the SECs Accounting and Auditing Enforcement. *Journal of Accounting Research*, 29, 107–142.
- Fimanaya, F., & Syafruddin, M. (2014). Analisis Faktor-Faktor Yang Mempengaruhi Kecurangan Laporan Keuangan. *Diponegoro Journal of Accounting*, 3(3), 397–407.

- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gorczyńska, M. (2011). Accounts Receivable Turnover Ratio. The Purpose of Analysis in Terms of Credit Policy Management. *Financial Management of Firms and Financial Institutions*, (September), 1–7.
- Gresham, F. M., Gansle, K. A., & Noell, G. H. (1993). Treatment integrity in applied behavior analysis with children. *Journal of Applied Behavior Analysis*, 26(2), 1297745.
- Hanifa, S. I., & Laksito, H. (2015). Pengaruh *Fraud Indicators* terhadap *Fraudulent Financial Statement* : Studi Empiris pada Perusahaan yang *Listed* di Bursa Efek Indonesia (BEI) Tahun 2008-2013, 4, 1–15.
- Hendriksen, E. S., & Van, B. M. F. (1992). *Accounting Theory*. Homewood, IL: Irwin.
- Horne, J. C. Van, & Wachowicz, J. M. (2008). *Financial Management* (13th ed.). Harlow: Prentice Hall.
- IAI. (2009). *SAK ETAP*. Jakarta: Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm : Managerial Behavior, Agency Costs and Ownership Structure Theory of the Firm : Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360.
- Kaminski, K. A., Sterling Wetzel, T., & Guan, L. (2004). Can financial ratios detect fraudulent financial reporting? *Managerial Auditing Journal*, 19(1), 15–28.
- Kasmir. (2009). *Pengantar Manajemen Keuangan*. Jakarta: Kencana.
- Kassem, R., & Higson, A. (2012). The New Fraud Triangle Model. *Journal of Emerging Trends in Economics and Management Sciences*, 3(3), 191–195.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2013). *Intermediate Accounting* (15th ed.). 111 river street hoboken: John Wiley & Sons, Inc.
- Kirkos, E., Spathis, C., & Manolopoulos, Y. (2007). Data Mining techniques for the detection of fraudulent financial statements. *Expert Systems with Applications*, 32(4), 995–1003.
- Kreutzfeldt, R. W., & Wallace, W. a. (1986). Error Characteristics in Audit

- Populations: Their Profile and Relationship to Environmental Factors. *Auditing: A Journal of Practice & Theory*.
- Kumalasari, V. (2015). Kecurangan Pelaporan Keuangan Dan Faktor-Faktor Yang Mempengaruhinya. *Jurnal Ilmiah Komputer Akuntansi*, 8, 49–68.
- Kuntjojo. (2009). *Metodologi Penelitian*. Kediri: Universitas Nusantara PGRI.
- Loebbecke, J. K., Eining, M. M., & Willingham, J. J. (1989). Auditors' Experience with Material Irregularities: Frequency, Nature, and Detectability. *Auditing: A Journal of Practice & Theory*.
- Modugu, P. K., & Ohonba, N. (2012). Challenges of Auditors and Audit Reporting in a Corrupt Environment. *Research Journal of Finance and Accounting*, 3(5), 2222–2847.
- Murtanto, & Iqbal, M. (2016). Analisa Pengaruh Faktor-Faktor *Fraud Triangle* terhadap Kecurangan Laporan Keuangan pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia, 1–20.
- Neuman, W.L. (2000). *Basics of Social Research: Qualitative and Quantitative Approaches* (4th ed.). Needham Heights: Allyn & Bacon
- Nguyen, K. (2008). *Financial Statement Fraud: Motives, Methods, Cases and Detection*. Florida: Boca Raton.
- Norbarani, L. "Pendeteksian Kecurangan Laporan Keuangan dengan Analisis *Fraud Triangle* yang Diadopsi dalam SAS No.99". Skripsi pada Program Sarjana Ekonomi, Universitas Diponegoro, Semarang, 2012, hlm. 17-21.
- Omoye, A. S., & Eragbhe, E. (2014). Accounting Ratios and False Financial Statements Detection: Evidence from Nigerian Quoted Companies. *International Journal of Business and Social Science*, 5(7), 206–215.
- Ozcan, A. (2016). Firm Characteristics and Accounting Fraud: A Multivariate Approach. *Journal of Accounting, Finance and Auditing Studies*, 128–144.
- Patel, P. (2009). Introduction to Quantitative Methods Definition of Key Terms. *Empirical Law Seminar*, 1–14.
- Patelli, L., & Pedrini, M. (2015). Is Tone at the Top Associated with Financial Reporting Aggressiveness? *Journal of Business Ethics*, 126(1), 3–19.
- Persons, O. S. (1995). Using financial statement data to identify factors associated with Fraudulent Financial Reporting. *Journal of Applied Business Research*, 11(3), 38.

- Priantara, Diaz. (2013). *Fraud Auditing & Investigation*. Jakarta: Mitra Wacana Media.
- Pujiadi, A. D., & Ardini, L. (2014). Pengaruh Perputaran Piutang dan Perputaran Kas terhadap Tingkat Likuiditas. *Jurnal Ilmu & Riset Akuntansi*, 3 (7).
- Republik Indonesia. (2010). *PP No. 71 Tahun 2010 tentang Standar Akuntansi Pemerintah*. Jakarta: Presiden Republik Indonesia.
- Rezaee, Z. (2005). Causes, consequences, and deterrence of financial statement fraud. *Critical Perspectives on Accounting*, 16(3), 277–298.
- Rini, V. Y., & Achmad, T. (2012). Analisis Prediksi Potensi Risiko Fraudulent Financial Statement Melalui Fraud Score Model, 1, 1–14.
- Suharyadi, & Purwanto. (2009). *Statistika untuk Ekonomi dan Keuangan Modern*. Jakarta: Salemba Empat.
- Scott, William R. (1997). *Financial Accounting Theory*. New Jersey: Prentice Hall.
- Somayyeh, H. N. (2015). Financial ratios between fraudulent and non-fraudulent firms: Evidence from Tehran Stock Exchange. *Journal of Accounting and Taxation*, 7(3), 38–44.
- Spathis, C. T. (2002). Detecting false financial statements using published data: some evidence from Greece. *Managerial Auditing Journal*, 17(4), 179–191.
- Sukirman., dan P. S. Maylia. 2013. Model Deteksi Kecurangan Berbasis Fraud Triangle (Studi Kasus pada Perusahaan Publik di Indonesia). *Jurnal Akuntansi dan Auditing* 9 (2), 199-225.
- Sundjaja, Ridwan S dan Inge Barlian. (2003). *Manajemen Keuangan Dua* (4th ed.). Yogyakarta: Literata Lintas Media.
- Suprajadi, L. (2009). Teori Kecurangan, *Fraud Awareness*, dan Metodologi untuk Mendeteksi Kecurangan Pelaporan Keuangan. *Bina Ekonomi Majalah Ilmiah*, 13(2), 52–58.
- Wells, J. T. (2013). *Corporate Fraud Handbook: Prevention and Detection* (4th ed.). New Jersey: John Wiley & Sons.
- Widhiarso, W. (2010). "Prosedur Analisis Regresi dengan Variabel Dummy". : <http://widhiarso.staff.ugm.ac.id/wp/prosedur-analisis-regresi-dengan-variabel-dummy/>, diakses 23 Oktober 2017.

Williams, C. (2007). Research Methods. *Journal of Business & Economic Research*, 5(3), 65–72.

Zainudin, E. F., & Hashim, H. A. (2016). Detecting fraudulent financial reporting using financial ratio. *Journal of Financial Reporting and Accounting*, 14(2), 266–278.