

DAFTAR PUSTAKA

- Albrecht, W. S., Albrecht, C. & Albrecht, C. C. 2008. "Current Trends in Fraud and its Detection." *Information Security Journal: A Global Perspective*, Vol. 17, No.1: pp. 2-12.
- Albrecht, C., Turnbull, C., Zhang, Y. & Skousen, C. J. 2010, "The relationship between South Korean chaebols and fraud." *Management Research Review*, Vol. 33, No.3: pp. 257-268.
- Albrecht, et.al. 2012. *Fraud Examination 4th ed.*, USA : South-Western, Cengage Learning.
- Albrecht, W. S. & Albrecht, C. C. 2002. "Root out financial deception." *Journal of Accountancy*, New York, Vol. 193, No.4: pp. 30-36.
- Arens, Alvin A., Randal J. Elder, Mark S. Beasley. 2012. *Auditing And Assurance Services*. Pearson
- Association of Certified Fraud Examiners. 2014. *Report to the nation on occupational fraud and abuse (2014 global fraud study)*. Retrieved from <http://www.acfe.com/rtn/rtn-2014.pdf>. Diakses pada 5 Mei 2015.
- Beneish, M. 1997. "Detecting GAAP Violation Implication For Assesing Earning Management among With Extreme Financial Performance". *Journal of Accounting and Public Policy*. 16(3), 271-309
- Crowe Horwarth. 2010. "IIA Practice Guide : Fraud and Internal Audit".
- Crowe Horwarth. 2010. "Playing Offense in a High-risk Environment"
- Crowe Horwarth. 2012. "The Mind Behind The Fraudsters Crime :Key Behavioral and Environmental Element"

- Dalnial, H., Kamaluddin, A., Sanusi, Z. M. & Khairuddin, K. S. (2014), "Detecting Fraudulent Financial Reporting through Financial Statement Analysis." *Journal of Advanced Management Science*. Vol, Vol. 2, No.1.
- Dalnial, H., Kamaluddin, A., Sanusi, Z. M. & Khairuddin, K. S. 2014. " Accountability in Financial Reporting: Detecting Fraudulent Firms." *Procedia - Social and Behavioral Sciences*. pp 61 – 69
- Diany, Yuvita Avrie. 2014. "Determinan Kecurangan Laporan Keuangan : Pengujian Teori *Fraud Triangle*." *Skripsi Program SI*. Fakultas Ekonomika dan Bisnis Universitas Diponegoro. Semarang.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: BP UNDIP.
- Hanifa, Septia Ismah. 2015. "Pengaruh Fraud Indicators Terhadap Fraudulent Financial Statement". *Skripsi Program SI*. Fakultas Ekonomika dan Bisnis Universitas Diponegoro. Semarang.
- Koroy, Tri Ramayana. 2008. "Pendeteksian Kecurangan (Fraud) Laporan Keuangan oleh Auditor Eksternal". *Jurnal Akuntansi dan Keuangan*. Vol. 10 No. 1, hal 22-23
- Lou dan Wang. 2009. Fraud Risk Factor of The Fraud Triangle Assessing The Likelihood of Fraudulent Financial Reporting. *Journal of Business & Economics Research* .Vol 7 No. 2
- Maharani, Dyah Putri. 2015. "Pengaruh Kualitas Auditor Eksternal dan Komite Audit Terhadap Tax Avoidance". *Skripsi Program SI*. Fakultas Ekonomika dan Bisnis Universitas Diponegoro. Semarang.
- Martantya, Daljono. 2013. "Pendeteksian Kecurangan Laporan Keuangan Melalui Faktor Risiko Tekanan dan Peluang (Studi Kasus pada Perusahaan yang

- mendapat Sanksi dari Bapepam Periode 2002-2006).” *Diponegoro Journal Of Accounting*. Vol.2 , No.2, h 1-12.
- Norbarani, Listiana. 2012. “Pendeteksian Kecurangan Laporan Keuangan Dengan Analisis Fraud Triangle Yang Diadopsi Dalam SAS No 99.” *Skripsi Program SI*. Fakultas Ekonomika dan Bisnis Universitas Diponegoro. Semarang.
- Omar, N. & Mohamad Din, H. F. 2010. "Fraud Diamond Risk Indicator: An Assessment of Its Importance and Usage." *Science and Social Research (CSSR)*, International Conference.
- Rezaee, Z., 2002, *Financial Statement Fraud: Prevention and Detection*, New York: John Wiley & Sons, Inc
- Rini, Viva Yustisia dan Tarmizi Achmad. 2012. “Analisi Prediksi Potensi Risiko Fraudulent Financial Statement Melalui Fraud Score Model”. *Diponegoro Journal of Accounting*. Vol. 1 No. 1, hal 1-15
- Ruankaew, Thanasak. 2013. “The Fraud Factors”. *Internation Journal of Management and Administrative Science*. Vol. 2, No. 2 (01-05)
- Salavei, Katsiaryna and Norman Moore. 2005. Signal Sent by Financial Statement Restatment. *Journal of Financial Research*. Vol 22, 2-3.
- Shelton, Austin M. 2014. “Analysis of Capabilities Attributed to the Fraud Diamond”. *Undergraduate Honor Theses*. East Tennessee State University.
- Sihombing, Kennedy Samuel. 2014. “Analisis Fraud Diamond dalam Mendeteksi Financial Statement Fraud : Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2010-2012.” *Skripsi Program SI*. Fakultas Ekonomika dan Bisnis Universitas Diponegoro. Semarang.
- Singleton, TM and Singleton, AJ. 2010. *Fraud Auditing and Forensic Accounting*, 4th ed., New Jersey : John Wiley & Sons, Inc .

- Skousen, C. J., K. R. Smith, dan C. J. Wright. 2009. "Detecting and Predicting Financial Statement Fraud: The Effectiveness of The Fraud Triangle and SAS No. 99." *Corporate Governance and Firm Performance Advances in Financial Economics*, Vol. 13, h. 53-81
- Subroto, Vivi Kumalasari. 2012. "Pengaruh Karakteristik Perusahaan dan Karakteristik Auditor Eksternal terhadap Kecurangan Pelaporan Keuangan". *Diponegoro Journal of Accounting*. Vol. 14 No. 1, hal 83-95
- Wahyuningsih, P. 2009. "Pengaruh Struktur Kepemilikan Institusional Dan Corporate Governance Terhadap Manajemen Laba". *Jurnal Fokus Ekonomi* Vol. 4, No. 2, Desember 2009 : 78 - 93
- Wolfe, David T and Dana R. Hermanson. 2004. "The Fraud Diamond : Considering the Four Elements of Fraud". *CPA Journal*. 74.12 : 38-42
- Yusof, Mohamed. K., Ahmad Khair A.H. and Jon Simon, et al. 2015. "Fraudulent Listed Companies". *The Macrotheme Review* 4(3), Spring.