

## DAFTAR PUSTAKA

- Albrecht W. Steve dan Chad Albrecht. 2002. *Fraud Examination*. USA: South Western Educational Publishing.
- Albrecht, W. S., C.C. Albrecht, dan C.O. Albrecht. 2006. *Fraud Examination*. Thomson South-Western
- Association of Certified Fraud Examiner, *Fraud Examiner Manual*. Printed in USA by the associate of Certified Fraud Examiner Inc, The Greg or Building 716. West Avenue Austin Texas 2005 and 2006.
- Beneish, M.D. 1997. Detecting GAAP Violation: Implications for Assessing Earnings Management among Firms with Extreme Financial Performance. *Journal of Accounting and Public Policy*, Vol. 16, pp. 271-309.
- Bologna G. Jack dan Robert Linguist. 1995. *Fraud Auditing and Forensic Accounting, New Tool and Techniques*. Edisi 2. New York: John Wiley.
- Chen, K.Y., dan R.J. Elder. 2007. "Fraud Risk Factors and the Likelihood of Fraudulent Financial Reporting: Evidence from Statement on Auditing Standards No. 43. In Taiwan". Working Paper. National Taiwan University dan Syracuse Univesity.
- Cressey, D.R. 1953. *Other People's Money: A Study in the Social Psychology of Embezzlement*. Illinois: The Free Press.
- DeFond, M.L. 1992. The Association Between Changes in Client Firm Agency Costs and Auditor Switching. *Auditing: A Journal of Practice*, Vol. 11, No. 1. h. 16-31.
- Efstathios Kirkos, Charalambos Spathis, dan Yannis Manolopoulos. 2005. "Detection Of Fraudelent Financial Statements Through The Use Of Data Mining Techniques". *2nd International Conference on Enterprise Systems and Accounting*, Thessaloniki.
- Ellingsen, J.E., K. Pany, dan P. Fagan. 1989. SAS no. 59: *How to Evaluate Going Concern*. *Journal of Accountancy*, January, h. 24-31.

- Fadhilah, Fauziah Nurul. 2013. “Analisis Pengaruh Karakteristik *Corporate Governance* terhadap Kemungkinan *Financial Distress*”, Skripsi S1, Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.
- Farber, D.B. 2005. Restoring Trust After Fraud: Does Corporate Governance Matter? *The Accounting Review*, Vol. 82, No. 2, h. 539-561.
- Francis, J.R. 1999. Accounting Accruals and Auditor Reporting Conservatism. *Contemporary Accounting Research*, Vol. 16, No. 1, h. 135-165.
- Ghozali, Imam, 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hopwood, W., J. McKeown, dan J. Mutchler. 1989. A Test of the Incremental Explanatory Power of Opinions Qualified for Consistency and Uncertainty. *The Accounting Review*, Vol. 64, No. 1, h. 28-48.
- <http://arniladwilestari.wordpress.com/2011/04/01/perputaran-modal-kerja/>
- Kaminski, K.A., T.S. Wetzell, dan L.Guan. 2004. Can Financial Ratio Detect Fraudulent Financial Reporting? *Managerial Auditing Journal*. Vol. 19, No. 1, h. 15-28.
- Karyono. 2013. *Forensic Fraud*. Yogyakarta: Penerbit Andi.
- Kieso, Donald E., Jerry J. Weygant, dan Terry D. Warfield. 2007. *Akuntansi Intermediate*. Edisi 12. Jakarta: Penerbit Erlangga.
- Kirkos, E., C.Spathis, dan Y. Manolopoulos. 2007. Data Mining Techniques for the Detection of Fraudulent Financial Statement. *Expert System with Applications*, Vol. 32, h. 995-1003.
- Kreutzfeldt, R., dan Wallace, W. 1986. Error Characteristics and Audit Populations: Their Profile and Relationship to Environment Factors. *Auditing: A Journal of Practice and Theory*. h. 20-43
- Kurniawati, Ema. 2012. “Analisis Faktor-faktor yang Mempengaruhi *Financial Statement Fraud* dalam Perspektif *Fraud Triangle*”, Skripsi S1, Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.
- Loebbecke, J.K., M.M. Eining, dan J.J. Willingham. 1989. . Auditors’ Experience with Material Irregularities: Frequency, Nature and Detectability. *Auditing: A Journal of Practice*, Vol. 9, No. 1, h. 1-28.

- Mulyadi. 2002. *Auditing*. Jakarta: Salemba Empat.
- Norbarani, Listiana. 2012. "Pendeteksian Kecurangan Laporan Keuangan dengan Analisis *Fraud Triangle* yang Diadopsi dalam SAS no. 99", Skripsi S1, Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.
- Palmrose, Z.V. 1988. 1987 Competitive Manuscript Co-winner: An Analysis of Auditor Litigation and Audit Service Quality. *The Accounting Review*, Vol. 63, No. 1, h. 55-73.
- Persons, O.S.. 1995. Using Financial Statement Data to Identify Factors Associated with Fraudulent Financial Reporting. *Journal of Applied Business Research*, Vol. 11, No. 3, h. 38.
- Rezaee, Z. 2002. *Financial Statement Prevention and Detection*. John Wiley & sons, Inc.
- Rezaee, Z. 2005, Causes, Consequences, and Deterrence of Financial statement Fraud. *Critical Perspectives on Accounting*. Vol. 16, h. 277-298.
- Sarwono, Jonathan. 2013. *12 Jurus Ampuh spss untuk riset skripsi*. Jakarta: Gramedia.
- Schwartz, K.B., dan K.Menon. 1985. Auditor Switches by Failing Firms. *The Accounting Review*, Vol. 60, No. 2, h. 248-261.
- Sekaran, Uma. 2006. *Research Methods For Business: Metodologi Penelitian Untuk Bisnis*. edisi 4. Jakarta: Salemba Empat.
- Skousen, C.J., dan C.J. Wright. 2006. "Contemperaneous Risk Factors and the Prediction of Financial Statement Fraud". Working Paper. University of Texas at Arlington and Oklahoma State University.
- Skousen et. al, 2009. Detecting and Predicting Financial Statement Fraud: The Effectiveness of the Fraud Triangle SAS no. 99. *emerald group publishing limited*, Vol 13, h. 53-81.
- Stice, J. D. 1991. Using Financial and Market Information to Identify Pre-engagement Factors Associated with Lawsuits Against Auditors. *The Accounting Review*, Vol. 66, No. 3, h. 516-533.
- Sugiyono. (2009). *Metode Penelitian Bisnis*. CV.Afabeta, Bandung.

- Sugiyono. (2008). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. CV.Afabeta, Bandung.
- Suyanto, 2009. Fraudulent Financial Statement. *Gajah Mada International Journal of Bussiness*, Vol. 11, No. 1, h. 117-144.
- Tunggal, Amin Widjaja. 2012. *Management Fraud (Konsep dan Kasus)*. Jakarta: Harvarindo.
- Ujiyantho dan Pramuka, 2007, “Mekanisme *Corporate Governance*, Manajemen Laba dan Kinerja Keuangan”, Simposium Akuntansi X, Unhas Makasar.
- Vermeer, T.E. 2003. The Impact of SAS No. 82 on an Auditor’s Tolerance of Earnings Management. *Journal of Forensic Accounting*, Vol. 14, h. 21-34.
- Wahana Komputer, 2012. *Solusi Praktis dan Mudah Menguasai SPSS 20 untuk Pengolahan Data*. Semarang: Wahana Komputer.
- Watts, Ross dan Jerold L. Zimmerman. 1986. *Positive Accountng Theory*. Pretince Hall Inc.
- Young, B. 2005. Related Party Transactions: Why They Matter and What is Disclosed. *The Corporate Governance Advisor*, Vol. 13, No. 4, h. 1-7.

[www.idx.co.id](http://www.idx.co.id)

[www.aicpa.org](http://www.aicpa.org)