

DAFTAR PUSTAKA

- Ardiyani, Susmita dan Nanik. 2015. Analisis Determinan *Financial Statement* melalui Pendekatan *Fraud Triangle*. *Accounting Analysis Journal*, Volume 4 No 1
- Abbott, LJ Parker dan Peters GF. 2004. *Audit Committee Characteristics and Restatement*. *Auditing: A Journal of Practice and Theory*. Vol. 23, pp. 69-87.
- ACFE.2012. *Report to the Nations on Occupational Fraud and Abuse*. Global Fraud Study.
- Altman, E.I.2002.*Corporate Distress Prediction Models in a Turbulent Economic and Basel II Environment*.Research Report, Stern School of Business, New York University.
- American Institute of Certified Public Accountants (AICPA).(2002). *Consideration of fraud in a financial statement audit. Statement on auditing standards No.99*. NewYork,NY: AICPA.
- Amrizal, 2004. Pencegahan dan Pendeteksian Kecurangan oleh Internal Auditor. Artikel. (diakses online melalui <http://www.bpkp.go.id>)
- Anderson, K.L., Deli,D.N., dan Gillan,S.T.2003. *Board of Directors, Audit Committees, and the Information Content of Earnings*.Working Papers, September.
- Antony,R.N and Vijay Govindarajan.2015.Management control system: Sistem Pengendalian Manajemen. Edisi 11.Jakarta: Salemba Empat.
- Arens,A.A.,R.J.Elder,M.S.Beasley.2012.*Auditing and assurance services: an integrated approach 14th ed*. New Jersey: Pearson Prentice Hall.
- Arief, Muhammad & Bambang Agus P. 2007. Mekanisme Corporate Governance, Earning management dan Kinerja Keuangan: Studi pada Perusahaan Go Publik Sektor Manufaktur. *Simposium Nasional Akuntansi X*.
- Aryani,D.S.2011.Earning management pada Perusahaan manufaktur di BEI.Jurnal Ekonomi dan Informasi Akuntansi.Vol.1,No.2.pp.200-220.
- Association of Certified Fraud Examiners (ACFE). (2012). Report to Nation. Diaksesdarihttps://www.acfe.com/uploadedFiles/ACFE_Website/Content/rtnn/2012-report-tonations.pdf pada tanggal 17 September 2015.
- Association of Certified Fraud Examiners (ACFE). (2014). Report to Nation. Diakses dari <http://www.acfe.com/rtnn/docs/2014-report-to-nations.pdf> pada tanggal 25 September 2015.
- Avrie,Y.,Ratmono,D., dan A.Purwanto.2014.Dapatkah Teori Fraud Triangle Menjelaskan Kecurangan dalam Laporan Keuangan?.SNA XVII.Lombok.
- Baldwin, C. and Scott, M. 1983.*The Resolution Of Claims in Financial Distress: The Case Of Massey Ferguson*.*Journal of Finance*, Vol. 38, pp.505-516
- Boediono, Gideon SB.2005.Kualitas Laba: Studi Pengaruh MekanismeCorporate Governance dan Dampak Earning management denganMenggunakan Analisis Jalur. Simposium Nasional Akuntansi VIII.

- Beasley, M.S. 1996. *An Empirical analysis of the relation between the board of director composition and financial statement fraud*. The Accounting Review. Vol.71.No.4.pp.443-465
- Beasley, S.M., Carcello, J.V. dan Hermanson, D.R. 1999. *Fraudulent Financial Reporting: 1987-1997: An Analysis of US Public Companies*. Research Report COSO
- Bell, T.B., Szykowny, and J.J. Willingham. 1991. *Assessing the likelihood of fraudulent financial reporting: A cascaded logit approach*. Working Paper, KPMG Peat Marwick, Montvle, NJ.
- Berle, A. A., & Means, G. C. 1933. *The Modern Corporation and Private Property*. *Indiana Law Journal*, 8(8).
- Borolla, Johanis. D. 2011. Analisis Pengaruh Struktur Kepemilikan Terhadap Nilai perusahaan. *Prestasi* Vol. 7 No.1, pp 11-24
- Bradbury, M.E., Mak, Y.T. dan Tan, S.M. 2004. *Board Characteristics, Audit Committee Characteristics and Abnormal Accruals*. Working Paper, Unitec New Zealand dan National University of Singapore.
- Brigham, Eugene F., dan Daves. Philips R. 2003. *Intermediate Financial Management, Ninth Edition, United States of America*: Thomson- South Western.
- Brigham, Eugene F dan Houston, J.F. 2001. *Managemen Keuangan*. Jakarta: Erlangga
- Carcello, J dan A. Nagy. 2004. *Audit Firm Tenur and Fraudulent Financial Reporting*. *Audit: A Journal of Practice & Theory*, Vol.23, No.2, pp 55-69.
- Conyon, M.J. & He, L. (2011). *Executive Compensation and Corporate Governance in China*. *Institute for Compensation Studies*.
- Crabb, Peter R. 2003. "Finance and Investment using The Wall Street Journal", McGraw-Hill, New York.
- Daljono dan Martyanta. 2013. Deteksi Kecurangan Laporan Keuangan Melalui Faktor Risiko Tekanan dan Peluang. *Diponegoro Journal of Accounting*, Vol.2, No.2:1-12.
- Dalnial, H., Kamaludin, A., Sanusi, Z.M., dan Khairudin, K.S. 2014. *Detecting Fraudulent Financial Reporting through Financial Statement Analysis*. *Journal of Advanced Management Science*. Vol.2, No.1, pp-17-22.
- Dani, R.M., Ismail, W.A., dan Kamarudin, K.A. 2013. *Can financial ratios explain the occurrence of fraudulent financial statement*. *International Conference on financial criminology*. pp-345-354.
- Davies, S. Parker, C. et.al (1995). *Accounting and auditing handbook 1995 : incorporating all standards as at 1 November 1994*. Institute of Chartered Accountants: Australia
- Dechow, Patricia M and Douglas J Skinner. 2000. *Earnings management: reconciling the views of accounting academics, practitioners, and regulators*. *Accounting Horizons*; 14, 2: 235-250.
- Dechow, P.M., Ge, W., Larson, C.R., dan Sloan, R.G. 2010. *Predicting Material Accounting Misstatements*. SSRN-id997483.
- Dhaliwal, Dan., Naiker, Vic., dan Navissi, Farshid. 2007. *Audit Committee Financial Expertise, Corporate Governance, and Accruals Quality: An Empirical Analysis*. Available at <http://www.hbs.edu>.

- Diri, El Malek. 2017. *Introduction to Earning Management*. Switzerland: Springer
- Eisenhardt, K. M. 1989. "Building Theories from Case Study Research". *Academy of Management Review*, 532-550.
- Elder, Randal J, Mark Beasley, Alvin A. Arens dan Amir Abadi Jusuf. 2008. *Jasa Audit dan Assurance Pendekatan Terpadu (Adaptasi Indonesia)*. Buku 1. Jakarta: Penerbit Salemba Empat.
- Endri. 2009. *Prediksi Kebangkrutan Bank Untuk Menghadapi Dan Mengelola Perusahaan Lingkungan Bisnis : Analisis Model ALTMAN Z-SCORE*. Surabaya
- Fachrudin, Khaira Amalia. 2008. *Kesulitan Keuangan dan Personal*. Medan: USU Press.
- Fanny, M. dan Saputra, S. 2005. *Opini audit going concern: kajian berdasarkan model Prediksi kebangkrutan, pertumbuhan perusahaan, dan Reputasi kantor akuntan publik (studi pada emiten bursa efek jakarta)*. Simposium Nasional Akuntansi VIII, Solo
- Felo, Andrew J., Krishnamurthy, Srinivasan., dan Solieri, Steven A. 2003. "*Audit Committee Characteristics and The Perceived Quality of Financial Reporting: An Empirical Analysis*". Available at <http://papers.ssm.com>, diakses selasa 2 April 2017.
- Feroz, E.H, Park, K., dan Pastena, V.S. 1991. *The Financial and Market effect of the SEC's Accounting and Auditing Enforcement Releases*. *Journal of accounting research*
- Fimanaya, Fira dan Syafruddin, Muchamad. (2014). *Analisis Faktor – Faktor yang Mempengaruhi Kecurangan laporan Keuangan (Studi Empiris pada Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2008 – 2011)*. *Diponegoro Journal of Accounting*, Vol. 03, No. 03, Hal. 1 -11.
- Gagola, Antonius. S.C. 2011. *Analisis Faktor Risiko yang Mempengaruhi Kecenderungan Kecurangan Pelaporan Keuangan Perusahaan Publik di Indonesia*. Tesis Tidak Dipublikasikan. Program Studi Magister Akuntansi Program Pascasarjana. UNDIP
- Garven, Sarah A. 2009. "*The Effect Of Board And Audit Committee Characteristics on Real Earnings Management : Do Boards And Audit Committees Play Role In Its Constraint?*". Culverhouse School Of Accountancy. The University Of Alabama.
- George, Nashwa. 2009. *The Relationship Between Audit Firm Tenur and Probability of Financial Statement Fraud*. *Journal of Academic Business and Economics*, Vol.9, No.4, p-54-65.
- Gill, James O. 2002. *Financial Analysis*. Crisp Publications, Inc
- Gill, James O. dan Chatton. Moira. 1999. *Understanding Financial Statements*. Crisp Publications, Inc
- Gilson, R.J. dan Gordon, J.N. (2003). *Controlling Shareholders*. Columbia Law School Working Paper No. 228.
- Gozali, I. 2011. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19 Edisi 5*. Semarang: Badan Penerbit Universitas Diponegoro.

- Gupta,R dan Gill,N.S.2012. *Prevention and detection of financial statement fraud – an implementation of data mining framework.International Journal of Advanced computer science and application*.Vol.3,No.8.pp-150-156
- Gunawan. Barbara, Pamungkas. R dan Susilowati.D.2017. Perbandingan Prediksi Financial Distress dengan Model Altman, Grover dan Amijewski.Jurnal Akuntansi dan Investasi, Vol 18 No1 pp-119-127.
- Hadi,Syamsul.2008.Pemilihan Prediktor Delisting Terbaik (Perbandingan antara The Zmijewski Model, The Altman Model, The Springate Model).SNA 11: Pontianak
- Hastuti, Indra.2014.Analisis Pengaruh Struktur Kepemilikan Dan Karakteristik Perusahaan Terhadap Kemungkinan Kesulitan Keuangan.Tesis. Universitas Muhammadiyah Surakarta
- Hanafi, Mahmud.M dan Halim, Abdul.2007. Analisis Laporan Keuangan Ed.3.Yogyakarta: STIM YKPN..
- Harahap, Sofyan, S. 2003. Auditing Dalam Perspektif Islam. Quantum Pustaka. Ikatan Akuntansi Indonesia. 2001. Standar Professional Akuntan Publik, Jakarta. Salemba Empat.
- Hasnan,S.,Rashidah.A., dan Mahenthiran,S.2008.*Managemen Prediposition,Motif, Opportunity, and Earning Management for Fraudulent Financial Reporting in Malaysia*.Management Auditing Journal.
- Hayn.C.1995. The Information Content of Losses. Journal accounting and economic.20(2)pp 125-153.
- Healy,P and Wahlen,J.1999. A Review of The Earning Management Literature and It's Implication of Standard Setting.Accounting Horizons 13.
- Institut akuntan Publik Indonesia.2017. Rotasi Akuntan public dan KAP Sesuai peraturan baru di OJK. CAP indobesia.Vol 8. pp-26-27.
- Jama'an. 2008. Pengaruh Mekanisme Corporate Governance, Dan Kualitas Kantor Akuntan Publik Terhadap Integritas Informasi Laporan Keuangan. *Tesis*. Universitas Diponegoro.
- Jauch, L.R dan Glueck, W.R. 1997. Manajemen Strategis dan Kebijakan Perusahaan, Edisi IV. Erlangga : Jakarta
- Jensen, M.C. and Meckling, W.H. (1976). '*Theoryofthe Firm: Managerial Behavior, AgencyCost and Ownership Structure*'. Journal of Financial Economics. October. Vol. 3. pp. 305-360
- John J.Wild, K.R. Subramanyan & Robert F.Halsey.2007. Financial Statement Analysis, 9th edition.McGraw-Hill
- Kanapickiene,R dan Grundiene,Z.2015.*The model of fraud detection in financial statement by means of financial ratios.Procedia social and behavioral sciences*.213.pp-321-327
- Kartikasari, Rima.N dan Irianto,Gugus.2010.Penerapan Model Benish (1999) dan Model Altman (2000) dalam Mendeteksi Kecurangan Laporan Keuangan.Jurnal Akuntansi Multiparadigma.Vol 1 No.2
- Kasmir.2011.Analisis Laporan Keuanagn.Raja Grafindo Persada:Jakarta
- Kassem,R.2012.*Earning Management and Financial Reporting Fraud: Can External Auditors Spot the Difference?.American Journal of Business and Management*.Vol1,No.1,pp.30-33

- Keiso, Donald E., J.J. Weygandt, dan T.D. Warfield. 2007. *Intermediate Accounting. 12th ed.* New York: John Wiley & Sons, Inc.
- Koroy, T.R. 2008. Pendeteksian Kecurangan (Fraud) Laporan Kecurangan oleh Auditor Eksternal. *Jurnal Akuntansi dan Keuangan*. Vol.10, No.1, pp.22-33
- Klein, April. 2006. "Audit Committee, Board of Director Characteristics, and Earnings Management". *Law and Economics Research Paper*, No. 06-42. New York : New York University.
- Kreutzfeldt, R. and Wallace, W. 1986. *Error characteristics in audit populations: their profile and relationship to environment factors*. *Auditing: A Journal of Practice and Theory*, Vol. 6, pp. 20-43
- Kurniawati, Ema. 2012. Analisis Faktor-Faktor Yang Mempengaruhi *Financial Statement Fraud* dalam Perspektif *Fraud Triangle*. Universitas Diponegoro, 1–30.
- Lin, Z. J. and M. Liu. 2009. *The Impact of Corporate Governance on Auditor Choice: Evidence from China*. *Journal of International Accounting, Auditing and Taxation*, 44-59.
- 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.
- Mahama, M. 2015. *Detecting Corporate Fraud and Financial Distress Using The Altman and Benish Models The Case of Enron Corp*. *International Journal of Economic, Commerce and Management*, Vol.III, No.1
- Marai, A dan V.Pavlovic. 2013. *Earning Management Vs Financial Reporting Fraud Key Features For Distinguishing*. *Economic and Organization*. Vol.10, No.1, pp.39-47.
- McDaniel, L., R.D. Martin, and L.A. Maines. 2002. *Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs Financial Literacy*. *The Accounting Review, Supplement: Quality of Earnings Conference*, 77, 139-167.
- Moekijat. 2002. *Dasar – Dasar Motivasi*. Jakarta :Pioner Jaya.
- Mulford, Charles W, dan Comiskey, Eugene E. 2002. *The Financial Numbers Game*. New York: John Wiley & Sons, Inc
- Mulyadi. 2002. *Auditing Buku 1 Edisi 6*. Jakarta: Salemba Empat.
- Munawir, H, S. 1995. *Auditing Modern*. Ed Pertama, Yogyakarta: Badan.
- Murniati, Monika P, Purnamasari, Dyah ayu, Advencia, Ranto Sihombing dan Warastuti. 2013. *Alat – Alat Pengujian Hipotesis*. Semarang. Unika Soegijapranata.
- Napitupulu, Diana. 2010. *KPK in Action*. Jakarta: Raih Aksa Sukses.
- Nasir, Mohammad. 2005. Analisis Kecukupan Peraturan Perlindungan Investor Pasar Modal, Studi Kasus Kebijakan Bapepam. *Kajian Ekonomi dan Keuangan*, Vol.9, No.1
- Nguyen, Khanh. 2008. *Financial Statement Fraud: motif, method, cases and detection*. Florida. dissertation.com
- Nugraha, Noval dan Heny, D. 2015. Pendeteksian Laporan Keuangan Melalui Faktor Risiko, Tekanan dan Peluang. *E-Journal akuntansi Trisakti*, Vol 2, Nol. 1:29-48.

- Nurharyanto. 2011. Memahami Fraud dan Melaksanakan Investigative Audit Pada Perusahaan /Korporasi (Teori dan Aplikasinya). Lembaga Pengembangan Fraud Auditing.
- Omoye,A.S. dan Eragbhe,E.2014.*Accounting Ratios and False Financial Statements Detection: Evidence from Nigerian Quoted Companies*. Internatioanl journal of business and social science.Vol.5,No.7(1).pp.206-215
- Owen-Jackson, L., Robinson, D., & Shelton, S. W. 2009. *The Association Beetween Audit Committee Characteristic, The Contracting Process, and Fraudulent Financial Reporting*. American Journal of Bussiness , 57-65.
- Persons,O. 1995. *Using Financial Statement Data to Identify Factors Associated with Fraudulent Financial Reporting*. *Journal of Applied Business Research*.Vol.11,No.3:38-46.
- Pickett,K.H.S., and Pickett,J.2002.*Financial Crime Investigation and Control*.New York: John Wiley & Sons, Inc
- Platt, Harlan D., dan Marjorie Platt. 2002. “*Predicting Corporate Financial Distress Reflections on Choice-based Sample Bias*”, journal of Economic and Finance. Illinois.
- Pozzoli, Matteo & Paonole, Francesco.2017.*Corporate Financial Distress A Study of Italian Manufacturing Industry*. Italy:Springer
- Prihadi, Toto. 2010.Analisis Laporan Keuangan Teori dan Aplikasi.Jakarta :PPM Manajemen.
- Purwandari, A. & Purwanto, A. 2012. Pengaruh Profitabilitas, Leverage, Struktur Kepemilikan Dan Status Perusahaan Terhadap Pengungkapan Laporan Keuangan Pada Perusahaan Manufaktur Di Indonesia. *Diponegoro Journal of Accounting*, Vol.1, No.2, p.1-10.
- Ramandhani,A.S dan Lukviarman,Niki.2009.Perbandingan analisis prediksi kebangkrutan menggunakan model altman revisi dan altman modifikasi dengan ukuran dan umur perusahaan sebagai variabel penjelas (Studi pada perusahaan manufaktur yang terdaftar di BEI).Jurnal Siasat Bisnis.Vol,13,No.1,pp 15-28.
- Rezaee,Z.2002.*Financial Statement Fraud: Prevention and Detection*.New York: John Wiley & Sons, Inc
- Rezaee,Z.2004.*Corporate Governance Role in Financial Reporting*.Research in Accounting Regulation,107-149
- Rezae,Z dan Riley,Richard.2010.Financial Statement Fraud :*Prevention and Detection*.New Jersey: John Wiley & Sons,Inc
- Riyanto, Bambang. 2001. Dasar-Dasar Pembelajaran Perusahaan. Yogyakarta: Yayasan Penerbit Gajah.
- Roen, Ferry. 2012. Teori ERG. <http://perilakuorganisasi.com/teori-erg.html>. diakses 14 Februari 2017.
- Romney, Marshall and Steinbart,P.2012.*Accounting Information System 12th*. New Jersey.Pearson Prentice Hall
- Ross, Stephen A, Westerfield, Randolph., and Jaffey, Jeffrey. 2006. *Corporate Finance*. United States of America: McGraw-Hill.
- Sagho,M.F dan Merkusiwati Ni Ketut L.A.2015.Penggunaan Metode Altman Z-Score Modifikasi untuk Memprediksi Kebangkrutan Bank yang Terdaftar di BEI.Jurnal Akuntansi Universitas Udayana. Vol 11.3,pp.730-742.

- Sandra, Dessy. 2004. Reaksi Pasar pada Tindakan Perataan Laba dengan Kualitas Auditor dan Kepemilikan Sebagai Variabel Pemoderasi. Tesis S2. Yogyakarta: Universitas Gadjah Mada.
- Sawir, Agnes. 2009. Analisa Kinerja Keuangan dan Perencanaan Keuangan Perusahaan. Jakarta: PT Gramedia Pustaka Utama.
- Schipper, K. (1989). Commentary on earnings management. *Accounting Horizons*, 3, 91-102.
- Schilit, Howard. 2002. *Financial Shenanigans : How to Detect Accounting Gimmicks & Fraud in Financial Report*, 2nd edition. New York: McGraw-Hill.
- Scott, William, R. 2000. *Financial Accounting Theory*, Second Edition. Scarborough Ontario: Prentice Hall Canada Inc.
- Sekaran, Uma. 2006. *Research Methods for Business*, 4th ed. New York: John Wiley & Sons, Inc.
- Shelton, Austin. (2014). Analysis of Capabilities Attributed to the Fraud Diamond. Undergraduate Honors These. Paper 21. available at <http://dc.etsu.edu/honors/213> pada 25 September 2015.
- Sigit, Soehardi. 1983. Teori Kepemimpinan dalam Manajemen. Yogyakarta: Armurrita
- Sihombing, Kennedy Samuel dan Rahardjo, Shiddiq Nur. (2014). Analisis Fraud Diamond dalam Mendeteksi *Financial Statement Fraud*: Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2010-2012. Diponegoro Journal of Accounting Vol. 03 No. 02. ISSN (Online): 2337- 3806.
- Singleton, T., Singleton, A., Bologna, J., and Lindquist, R., 2006. *Fraud Auditing and Forensic Accounting*, 3rd Edition. New York: John Wiley & Sons, Inc.
- Singleton, Tommie. W and Singleton, Aaron, J. 2010. *Fraud Auditing and Forensic Accounting*. John Wiley.
- Skinner, D.J dan Srinivasan, S. 2012. *Audit Quality and Auditor Reputation: Evidence From Japan*. The Accounting Review, Vol. 87, No. 5, pp. 1-48
- Skousen, Christopher. J. 2006. *Contemporaneous Risk Factors and the Prediction of Financial Statement Fraud*. Texas.
- Skousen, C.J., Smith, K.R., dan Wright, C. 2009. *Detecting and Predicting Financial Statement Fraud The Effectiveness of The Fraud Triangle and SAS No. 99*. Emerald, Vol. 13, No. 53-81.
- Skousen, K.F dan Smith, J.M., 1987. *Intermediate Accounting Comprehensive Volume*, 9th Ed. USA: South Western Publishing Co.
- Soselisa, R dan Mukhlisin. 2008. *Pengaruh Faktor Kultur Organisasi, Manajemen, Strategik Keuangan, dan Auditor terhadap Kecenderungan Kecurangan Akuntansi Pada Perusahaan public di Indonesia* : Unika Atma Jaya Jakarta
- Spathis, C.T., Doumpos, M., dan Zopounidis, C. 2002. *Detecting falsified financial statements: a comparative study using multi criteria analysis and multivariate statistical techniques*. The European Accounting Review. Vo. 11, No. 3. pp. 509-535.
- Spathis, C.T. 2002. *Detecting False Financial Statement Using Published Data: Some Evidence From Greece*. Emerald. Vol. 14, No. 4. pp. 179-191.
- St. Pierre, K., and J.A. Anderson. 1984. *An Analysis of Factors Associated with Lawsuits Against Public Accountants*. The Accounting Review, 59: 242-263.

- 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, pp.516-533.
- Subramanyam, K.R., dan Wild, John, J. 2009. *Financial Statement Analysis, tenth edition* Singapore: McGraw-Hill, 2009.
- Subroto, K.V. 2012. Pengaruh Karakteristik Perusahaan dan Karakteristik Auditor Eksternal Terhadap Kecurangan Pelaporan Keuangan. *Aset*, Vol. 14 No. 1: 83-95.
- Summers, S.L dan Sweeney, J.T. 1998. *Fraudulently misstated financial statement and insider trading :an empirical analysis*. The accounting review. Vol.73.No.1, pp.131-146
- Suyanto. (2009). Fraudulent Financial Statement Evidence from Statement on Auditing Standard No. 99. *Gajah Mada International Journal of Business*, Vol. 11, No. 01, hal. 117-144.
- Tiscini, Ricardo and Francesca di Donato. 2008. *The relation between accounting frauds and corporate governance systems: an analysis of recent scandals, Working Paper*. Luiss Guido Carli University. Available at: <http://ssrn.com/abstract=1086624>
- Toit, E Du. 2008. *Characteristics of Companies with A Higher Risk of Financial Statement Fraud: A Survey of The Literature*. South African Journal of Accounting Research, Vol. 22, pp.1-34.
- Tuanakota, T. 2014. *Akuntansi Forensik & Audit Investigatif*. Jakarta: Salemba Empat
- Turner, J.L., Mock, T.J., dan Srivastava, R.P. 2003. *An Analysis of the Fraud Triangle*. Working Paper.
- Ujal, M., Amit, P., Hiral., dan Rajen. P. 2012. *Detection of fraudulent financial statement in india : an exploratory study*. GFJMR. Vol.4
- Utama, Marta. (2004). Komite Audit, Good Corporate Governance dan Pengungkapan Informasi. *Jurnal Akuntansi dan Keuangan Indonesia*, Vol.1, p.61-79.
- 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.
- Wawo, Andi, Pengaruh *Corporate Governance* dan Konsentrasi Kepemilikan Terhadap Daya Informasi Akuntansi. *SNA XIII*, Purwokerto, 2010.
- Well, J.T. 2007. *Corporate Fraud Handbook: Prevention and Detection; Second Edition*. John Wiley and Sons Inc.
- Widarti. 2015. Pengaruh Fraud Triangle Terhadap Deteksi Kecurangan Laporan Keuangan Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia (BEI). *Jurnal Manajemen dan Bisnis Sriwijaya*. Vol.13 No.2 Juni 2015.
- Wruck, K. 1990. "Financial Distress, Reorganisation, and Organisational Efficiency". *Journal Of Financial Economics*, 27, pp. 419-444.
- Wuryana dan Atmini. 2005. Manfaat Laba dan Arus Kas untuk Memprediksi Kondisi Financial Distress pada Perusahaan Textile Mill Products dan Apparel and Other Textile Products yang terdaftar di bursa efek Jakarta. *SNA.XIII*. Solo.
- Yesiariani, Merissa dan Isti Rahayu. 2016. Analisis Fraud Diamond dalam Mendeteksi *Financial Statement Fraud* (Studi Empiris pada Perusahaan LQ-45

yang terdaftar di Bursa Efek Indonesia tahun 2010 – 2014) Simposium Nasional Akuntansi XIX, Lampung.

Zmijeski.1984.*Methodological issue related tto the estimation of financial distress prediction models*.Journal of Accounting Research.pp 59-82