

DAFTAR PUSTAKA

- Abdullahi, R., dan N. Mansor. 2015. "Fraud Triangle Theory and Fraud Diamond Theory: Understanding the Convergent and Divergent for Future Research". *International Journal of Academic Research in Accounting, Finance and Management Sciences*, Vol. 5, No. 4, pp.38–45. <https://doi.org/10.6007/IJARAFMS/v5-3/1823>. Diakses tanggal 8 Desember 2020.
- ACFE. 2002. "AU Section 316: Consideration of Fraud in a Financial Statement Audit", pp. 1719–1770. <https://doi.org/10.1002/9781119757566.ch7>. Diakses tanggal 7 Juli 2020.
- ACFE. 2003. "Financial Statement Fraud, Part One". <https://www.acfe.com/article.aspx?id=4294967876#:~:text=Financial statement fraud is the,to deceive financial statement users>, diakses tanggal 1 Februari 2021.
- ACFE. 2016. "Report To The Nations". <https://www.acfe.com/rtn/docs/2014-report-to-nations.pdf>. Diakses tanggal 1 Februari 2020.
- ACFE. 2018. "Report To The Nations". <https://www.acfe.com/report-to-the-nations/2018/>. Diakses tanggal 13 Juli 2020.
- ACFE. 2019. "Survei Fraud Indonesia". <https://acfe-indonesia.or.id/survei-fraud-indonesia/>. Diakses tanggal 4 November 2020.
- ACFE. 2020. "Report To The Nations". <https://www.acfe.com/report-to-the-nations/2020/>. Diakses tanggal 22 Juni 2020.
- Agustina, R. D., dan D. Pratomo. 2019. "Pengaruh Fraud Pentagon dalam Mendeteksi Kecurangan Pelaporan Keuangan (Studi pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2013-2017)". *JIMEA Jurnal Ilmiah MEA (Manajemen, Ekonomi & Akuntansi)*, Vol. 3, No. 1, pp.44–62. <https://doi.org/10.31955/mea.vol3.iss1.pp44-62>. Diakses tanggal 13 Desember 2020.
- Ak, B. K., P.M. Dechow, Y. Suan, dan A.Y. Wang. 2013. "The Use of Financial Ratio Models to Help Investors Predict and Interpret Significant Corporate Events". *Australian Journal of Management*, Vol. 38, No. 3, pp.1–74. <https://doi.org/10.1177/0312896213510714>. Diakses tanggal 17 Februari 2021.
- Altman, E.I. 1968. "Financial Ratios, Discriminant Analysis and the Prediction of Corporate Bankruptcy". *The Journal of Finance*, Vol. 23, No. 4, pp.589-609. www.jstor.org/stable/2978933. Diakses tanggal 17 Februari 2021.
- Aprilia. 2017. "Analisis Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Menggunakan Beneish Model pada Perusahaan yang Menerapkan ASEAN Corporate Governance Scorecard". *Jurnal Aset (Akuntansi Riset)*, Vol. 9, No. 1, pp.101–132. <http://ejournal.upi.edu/index.php/aset>. Diakses tanggal 17 Juni 2020.
- Arum, E.D.P., dan I. Wahyudi. 2020. "Fraudulent Financial Reporting Detection in Banking Sector: Evidence From Indonesia". *International Journal of Psychosocial Rehabilitation*, Vol. 24, pp.199–211.

- <https://doi.org/10.37200/IJPR/V24SP2/PR201301>. Diakses tanggal 12 Juli 2020.
- Bayagub, A., K. Zulfa, dan A.F. Mustoffa. 2018. "Analisis Elemen-Elemen Fraud Pentagon Sebagai Determinan Fraudulent Financial Reporting". *Jurnal: Ekonomi, Manajemen dan Akuntansi*, Vol. 2, No.1, pp.1-11. <http://dx.doi.org/10.24269/iso.v2i2.184>. Diakses tanggal 25 April 2020.
- Beneish, M. D. 1999. "The Detection of Earnings Manipulation". *Financial Analysts Journal*, Vol. 55, No. 5, pp.24–36. <https://doi.org/10.2469/faj.v55.n5.2296>. Diakses tanggal 17 Februari 2021.
- Beneish, M. D., C.M.C.Lee, dan D.C Nichols. 2013. "Earnings Manipulation and Expected Returns". *Financial Analysts Journal*, Vol. 69, No. 2, pp.57–82. <https://doi.org/10.2469/faj.v69.n5.7>. Diakses tanggal 10 Juli 2021.
- Cori, D. 2019. "Unsur Penipuan (Fraud) Atas Rekayasa Laporan Keuangan Garuda Indonesia, Terbukti!". <https://nusantaranews.co/unsur-penipuan-fraud-atas-rekayasa-laporan-keuangan-garuda-indonesia-terbukti>, diakses tanggal 15 September 2021.
- Dalnial, H., A. Kamaluddin, Z. M. Sanusi, dan K.S. Khairuddin. 2014. "Detecting Fraudulent Financial Reporting through Financial Statement Analysis". *Journal of Advanced Management Science*, Vol. 2, No. 1, pp.17–22. <https://doi.org/10.12720/joams.2.1.17-22>. Diakses tanggal 27 Agustus 2021.
- Dechow, P. M., W. Ge, C.R. Larson, dan R.G. Sloan. 2011. "Predicting Material Accounting Misstatements". *Contemporary Accounting Research*, Vol. 28, No. 1, pp.17–82. <https://doi.org/10.1111/j.1911-3846.2010.01041.x>. Diakses tanggal 3 Februari 2021.
- DeFond, M. L. 1992. "The Association Between Changes in Client Firm Agency Costs and Auditor Switching". *Auditing*, Vol. 11, No. 1(Spring), pp.1–15. <https://www.proquest.com/abicomplete/docview/216735342/3D3D8F2AF2504519PQ/1?accountid=49069>. Diakses tanggal 25 November 2021.
- Deloitte. 2021. "Decoding Frauds in the Manufacturing Sector: Detect. Respon. Prevent". <https://www2.deloitte.com/sk/en/pages/forensic/articles/decoding-frauds-in-the-manufacturing-sector.html>, diakses tanggal 5 September 2021.
- Devi, P. N. C., A. A. G. P. Widanaputra, I. G. A. N. Budiasih, dan N. K. Rasmini. 2021. "The Effect of Fraud Pentagon Theory on Financial Statements: Empirical Evidence from Indonesia". *Journal of Asian Finance, Economics and Business*, Vol. 8, No. 3, pp.1163–1169. <https://doi.org/10.13106/jafeb.2021.vol8.no3.1163>. Diakses tanggal 28 Mei 2021.
- Diany, Y. A., dan Ratmono, D. 2014. "Determinan Kecurangan Laporan Keuangan: Pengujian Teori Fraud Triangle". *Diponegoro Journal of Accounting*, Vol. 3, No. 2, pp.1–9. <https://doi.org/10.32722/acc.v6i2.2481>. Diakses tanggal 5 Desember 2020.
- Dorminey, J., A. Fleming, M. Kranacher, dan R.A Riley. 2012. "The Evolution of Fraud Theory". *Issues in Accounting Education*, Vol. 27, No. 2, pp.555–579. <https://doi.org/10.2308/iace-50131>. Diakses tanggal 14 Agustus 2020.

- Eisenhardt, K. M. 1989. "Agency Theory : An Assessment and Review". *The Academy of Management*, Vol. 14, No. 1, pp.57–74.
<http://www.jstor.com/stable/258191>. Diakses tanggal 6 Juli 2020.
- Elviani, D., S. Ali, dan R. Kurniawan. 2020. "Pengaruh Kecurangan Laporan Keuangan terhadap Nilai Perusahaan: Ditinjau dari Perspektif Fraud Pentagon (Kasus di Indonesia)". *Jurnal Ilmiah Universitas Batanghari Jambi*, Vol. 20, No. 1, pp.121–125. <https://doi.org/10.33087/jiubj.v20i1.828>. Diakses tanggal 22 Juni 2020.
- Fitri, F. A., M. Syukur, dan G. Justisa. 2019. "Do The Fraud Triangle Components Motivate Fraud In Indonesia?". *Australasian Accounting, Business and Finance Journal*, Vol. 13, No. 4, pp.63–72. <https://doi.org/10.14453/aabfj.v13i4.5>. Diakses tanggal 28 Mei 2021.
- Ghozali, I. 2016. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Edisi 8. Semarang: Badan Penerbit Universitas Diponegoro.
- Handoko, B.L., dan Natasya. 2019. "Fraud Diamond Model for Fraudulent Financial Statement Detection". *International Journal of Recent Technology and Engineering*, Vol. 8, No. 3, pp. 6865-6872, <https://10.35940/ijrte.C5838.098319>. Diakses tanggal 19 September 2020.
- Hakim, I.L. 2015. "Skandal Terungkap, CEO Toshiba Mundur". <https://m.liputan6.com/saham/read/2277114/skandal-terungkap-ceo-toshiba-mundur>, diakses tanggal 15 September 2021.
- Hall, J.A., dan T. Singleton. 2007. *Audit dan Assurance Teknologi Informasi, Edisi 2 Buku 2*. Jakarta: Salemba Empat, diakses tanggal 5 Oktober 2021, dari Google Books Database.
- Haqq, A. P. N. A., dan G.S. Budiwitjaksono. 2019. "Fraud Pentagon for Detecting Financial Statement Fraud". *Journal of Economics, Business, and Accountancy Ventura*, Vol. 22, No. 3, pp. 319–332. <https://doi.org/10.14414/jebav.v22i3.1788>. Diakses tanggal 9 Juli 2020.
- Harman, S. A., & Y. Bernawati. 2021. "Determinant of Financial Statement Fraud: Fraud Pentagon Perspective in Manufacturing Companies". *Review of International Geographical Education (RIGEO)*, Vol. 11, No. 4, pp.554–566. <https://doi.org/10.48047/rigeo.11.04.51>. Diakses tanggal 4 Oktober 2021.
- Hidayah, E., dan G.D. Saptarini. 2019. "Pentagon Fraud Analysis in Detecting Potential Financial Statement Fraud of Banking Companies in Indonesia". *Paper ini disajikan pada Proceeding of The 3rd International Conference on Accounting, Business & Economics*, Yogyakarta, Indonesia, n.d.
- Husmawati, P., Y. Septriani, I. Rosita, dan D. Handayani. 2017. "Fraud Pentagon Analysis in Assessing the Likelihood of Fraudulent Financial Statement (Study on Manufacturing Firms Listed in Bursa Efek Indonesia Period 2013-2016)". *Paper ini disajikan pada International Conference of Applied Science on Engineering, Business, Linguistics and Information Technology (ICo-ASCNITech)*, Padang, Indonesia dan Johor, Malaysia, 13-15 Oktober 2017.
- Indriantoro, N. dan B. Supomo. 2016. *Metodologi Penelitian Bisnis untuk Akuntansi & Manajemen*. Yogyakarta: BPF.

- Irwandi, S. A., I. Ghozali, Faisal, dan I. D. Pamungkas. 2019. "Detection Fraudulent Financial Statement: Beneish *M-Score* Model". *WSEAS Transactions on Business and Economics*, Vol.16, pp.271–281.
<https://www.wseas.org/multimedia/journals/economics/2019/a545107-731.php>. Diakses tanggal 5 Juni 2021.
- Jensen, M. C., dan W.H. Meckling. 1976. "Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure". *Journal of Financial Economics*, Vol. 3, pp. 305–360. <http://dx.doi.org/10.2139/ssrn.94043>. Diakses tanggal 4 Oktober 2020.
- Kamal, M. E. M., M. F. M. Salleh, dan A. Ahmad. 2016. "Detecting Financial Statement Fraud by Malaysian Public Listed Companies: The Reliability of the Beneish *M-Score* Model". *Jurnal Pengurusan*, Vol. 46, pp.23–32.
<https://doi.org/10.17576/pengurusan-2016-46-03>. Diakses tanggal 18 Juni 2021.
- Khamainy, A. H., M. Ali, dan M. A. Setiawan. 2021. "Detecting Financial Statement Fraud Through New Fraud Diamond Model: The Case of Indonesia Model". *Journal of Financial Crime*, Vol. ahead-of-print, No. ahead-of-print.
<https://doi.org/10.1108/JFC-06-2021-0118>. Diakses tanggal 4 Oktober 2021.
- Kranacher, M. J., R.A. Riley, dan J.T. Well. 2011. *Introduction to Fraud Examination and Financial Forensics*, New Jersey: John Wiley & Sons, Inc., diakses tanggal 22 Juli 2020, dari Google Books.
- Lestari, M. I., dan D. Henny. 2019. "Pengaruh Fraud Pentagon Terhadap Fraudulent Financial Statements pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017". *Jurnal Akuntansi Trisakti*, Vol. 6, No. 1, pp.141-156. <https://doi.org/10.25105/jat.v6i1.5274>. Diakses 9 Juli 2020.
- Marks, J. 2012. "The Mind Behind The Fraudsters Crime: Key Behavioral and Environmental Elements". <http://www.crowe.com>. Diakses 14 Agustus 2020.
- Matthews, J. G. 2020. "Fraud Risk Management".
https://www.acfe.com/uploadedFiles/ACFE_Website/Content/review/frm/01-Intro.pdf. Diakses tanggal 7 Juli 2020.
- Maulidiana, S., dan T. Triandi. 2019. "Analysis of Fraudulent Financial Reporting Through the Fraud Pentagon Theory". *Advances in Economics, Business and Management Research*, Vol. 143, pp.214–219.
<https://doi.org/10.2991/aebmr.k.200522.042>. Diakses 9 Juli 2020.
- Meilida, A., dan E. Mustiksari. 2018. "Crowe's Fraud Pentagon Analysis on the Development of Financial Statements in Banking in Indonesia". *Paper ini disajikan pada 12th International Conference on Arts, Business, Law and Education (ABLE-18)*, Bali, Indonesia, 12-13 Januari 2018.
- Meiryani, M.A. Amri, J. Sudrajat, dan I.R. Riantono. 2020. The Effect of Financial Target and Financial Stability on Fraudulent Financial Statements. *Journal of Critical Reviews*, Vol. 7, No. 6, pp.692–699.
<https://doi.org/10.31838/jcr.07.06.121>. Diakses tanggal 26 Agustus 2020.
- Messier, W.F., S.M. Glover, dan D.F. Prawitt. 2017. *Auditing and Assurance: A Systematic Approach, Tenth Edition*. New York: McGraw-Hill Education.
- Nanda, S. T., R. Zenita, dan N. Salmiah. 2019. "Fraudulent Financial Reporting : A Fraud Pentagon Analysis". *Accounting and Finance Review*, Vol. 4, No.4,

- pp.106–113. [https://doi.org/10.35609/afr.2019.4.4\(2\)](https://doi.org/10.35609/afr.2019.4.4(2)). Diakses tanggal 27 April 2020.
- Ozcelik, H. 2020. "An Analysis of Fraudulent Financial Reporting Using The Fraud Diamond Theory Perspective : An Empirical Study On The Manufacturing Sector Companies Listed On The Bursa Istanbul". *Contemporary Studies in Economic and Financial Analysis*, Vol. 102, 131–153. <https://doi.org/10.1108/S1569-375920200000102012>. Diakses tanggal 6 Februari 2021.
- Pamungkas, I. D., I. Ghozali, T. Achmad, M. Khaddafi, dan R. Hidayah. 2018. "Corporate Governance Mechanisms in Preventing Accounting Fraud: A Study of Fraud Pentagon Model". *Journal of Applied Economic Sciences*, Vol. 13, No. 2, pp.549–561. [http://cesmaa.org/Docs/JAES%20Spring%20Volume%20XIII%20Issue%202\(56\)2018%20\(1\).pdf](http://cesmaa.org/Docs/JAES%20Spring%20Volume%20XIII%20Issue%202(56)2018%20(1).pdf). Diakses tanggal 24 Juni 2020.
- Pamungkas, I. D., dan S.D. Utomo. 2018. "Fraudulent Financial Reporting: An Application of Fraud Pentagon Theory to Association of Southeast Asian Nations Corporate Governance Scorecard". *Journal of Advanced Research in Law and Economics*, Vol. 9, No. 5, pp.1729-1737. [https://doi.org/10.14505/jarle.v9.5\(35\).26](https://doi.org/10.14505/jarle.v9.5(35).26). Diakses tanggal 28 April 2020.
- Puspitha, M. Y., dan G.W. Yasa. 2018. "Fraud Pentagon Analysis in Detecting Fraudulent Financial Reporting (Study on Indonesian Capital Market)". *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, Vol. 42, No. 5, pp.93-109. <http://gssrr.org/index.php?journal=JournalOfBasicAndApplied>. Diakses tanggal 9 Juli 2020.
- Priantara, D. 2017. "Ketika Skandal Fraud Akuntansi Menerpa British Telecom dan PwC". <https://m.wartaekonomi.co.id/berita145257/ketika-skandal-fraud-akuntansi-menerpa-british-telecom-dan-pwc>, diakses tanggal 15 September 2021.
- Rahadiana, R. 2009. "Tiga Direksi Waskita Dinonaktifkan". <https://bisnis.tempo.co/read/194968/tiga-direksi-waskita-dinonaktifkan>, diakses tanggal 15 September 2021.
- Rahmatika, D.N., M.D. Kartikasari, dan D. Indriasih. 2019. "Detection of Fraudulent Financial Statement; Can Perspective of Fraud Diamond Theory be Applied to Property, Real Estate, and Building Construction Companies in Indonesia?". *European Journal of Business and Management Research*, Vol. 4, No.6, pp.1-9. <http://dx.doi.org/10.24018/ejbmr.2019.4.6.139>. Diakses tanggal 9 Juli 2020.
- Ratnasari, E., dan B. Solikhah. 2019. "Analysis of Fraudulent Financial Statement: The Fraud Pentagon Theory Approach". *Gorontalo Accounting Journal*, Vol. 2, No. 2, pp.98–112. <https://doi.org/10.32662/gaj.v2i2>. Diakses tanggal 10 Juli 2020.
- Rezaee, Z., dan R. Riley. 2002. *Financial Statement Fraud: Prevention and Detection*. New Jersey: John Wiley & Sons, Inc., diakses tanggal 22 Februari 2021, dari Digilib Universitas Muhammadiyah Palopo Database.

- Rizani, F., dan N.W.T Respati. 2018. "Factors Influencing The Presentation Of Fraudulent Financial Reporting In Indonesia". *Journal of Advanced Research in Law and Economics*, Vol. 9, No. 1, pp.254–264. [https://doi.org/10.14505/jarle.v9.1\(31\).31](https://doi.org/10.14505/jarle.v9.1(31).31). Diakses tanggal 28 Agustus 2020.
- Rukmana, H. S. 2018. "Pentagon Fraud Affect on Financial Statement Fraud and Firm Value". *South East Asia Journal Of Contemporary Business, Economics and Law*, Vol. 16, Issue 5, pp.118–122. https://seajbel.com/wp-content/uploads/2018/10/seajbel5_251.pdf. Diakses tanggal 27 April 2020.
- Rusmana, O., dan H. Tanjung. 2019. "Identifikasi Kecurangan Laporan Keuangan dengan Fraud Pentagon Studi Empiris BUMN Terdaftar di Bursa Efek Indonesia". *Jurnal Ekonomi, Bisnis, dan Akuntansi*, Vol. 21, No. 04, pp.n.p. <http://www.jp.feb.unsoed.ac.id/index.php/jeba/article/view/1545>. Diakses tanggal 22 Juni 2020.
- Sandria, F. 2021. "Deretan Skandal Lapkeu di Pasar Saham RI, Indofarma-Hanson!". <https://www.cnbcindonesia.com/market/20210726191301-17-263827/deretan-skandal-lapkeu-di-pasar-saham-ri-indofarma-hanson>, diakses tanggal 15 September 2021.
- Sari, M. P., Kiswanto, L.V. Rahmadani, H. Khairunnisa, dan I.D. Pamungkas. 2020. "Detection Fraudulent Financial Reporting And Corporate Governance Mechanisms Using Fraud Diamond Theory Of The Property And Construction Sectors In Indonesia". *Humanities & Social Sciences Reviews*, Vol. 8, No. 3, pp.1065–1072. <https://doi.org/10.18510/hssr.2020.83109>. Diakses tanggal 17 September 2020.
- Sari, M.P., N. Pramasheilla, Fachrurrozie, T. Suryarini, dan I.D. Pamungkas. 2020. "Analysis Of Fraudulent Financial Reporting With The Role Of KAP Big Four As A Moderation Variable: Crowe's Fraud's Pentagon Theory". *International Journal of Financial Research*, Vol. 11, No. 5, pp.180-190. <https://doi.org/10.5430/ijfr.v11n5p180>. Diakses tanggal 4 Februari 2021.
- Sayidah, N. 2018. *Metodologi Penelitian Disertai dengan Contoh Penerapannya*, diakses 17 Februari 2021, dari Google Books.
- Scott, W. R. 1931. *Financial Accounting Theory: Seventh ed.* Kanada: Pearson.
- Siddiq, F.R., dan A.E. Suseno. 2019. "Fraud Pentagon Theory dalam Financial Statement Fraud pada Perusahaan Terdaftar di Jakarta Islamic Index (JII) Periode 2014-2017 (Perspektif F-Score Model)". *Jurnal Nusamba*, Vol. 4, No. 2, pp. 128-138. <https://10.29407/nusamba.v4i2.13800>. Diakses tanggal 18 Juni 2020.
- Singleton, T. W., dan A.J. Singleton. 2010. *Fraud Auditing and Forensic Accounting (4th edition)*. New Jersey: John Wiley & Sons, Inc., diakses tanggal 1 Oktober 2019, dari Digilib Universitas Muhammadiyah Palopo Database.
- Skousen, C. J., K.R. Smith, dan C.J. Wright. 2008. "Detecting and Predicting Financial Statement Fraud: The Effectiveness of the Fraud Triangle and SAS No. 99". *SSRN Electronic Journal*, 99. <https://doi.org/10.2139/ssrn.1295494>. Diakses 2 Agustus 2020.
- Sulistiyowati, L. 2010. *Panduan Praktis Memahami Laporan Keuangan*, diakses 20 Februari 2021, dari Google Books.

- Suparmini, N. K., D. Ariyanto, dan I. M. A. P. Wistawan. 2020. "Pengujian Fraud Diamond Theory pada Indikasi Financial Statement Fraud di Indonesia". *E-Jurnal Akuntansi*, Vol. 30, No. 6, pp.1441–1457.
<https://ojs.unud.ac.id/index.php/Akuntansi/article/view/44105>. Diakses tanggal 31 Mei 2021.
- Tuanakotta, T.M. 2010. *Akuntansi Forensik dan Audit Investigatif, Edisi 2*. Jakarta: Salemba Empat.
- Umar, H., D. Partahi, dan R.B. Purba. 2020. "Fraud Diamond Analysis In Detecting Fraudulent Financial Report". *International Journal Of Scientific & Technology Research*, Vol. 9, No. 3, pp.6638–6646. <http://www.ijstr.org/paper-references.php?ref=IJSTR-0320-32516>. Diakses tanggal 19 September 2020.
- Vassiljev, M., dan L. Alver. 2016. "Conception and Periodisation of Fraud Models: Theoretical Review". *Paper disajikan pada 5th International Conference on Accounting, Auditing, and Taxation (ICAAT 2016)*, Tallin, Estonia, 8-9 Desember 2016.
- Wolfe, D. T., dan D.R. Hermanson. 2004. "The Fraud Diamond: Considering the Four Elements of Fraud". *The CPA Journal*, Vol. 74, No. 12, pp.38–42.
<https://digitalcommons.kennesaw.edu/facpubs/1537/>. Diakses tanggal 12 Agustus 2020.
- Yusof, K.M. 2016. "Fraudulent Financial Reporting: An Application of Fraud Models to Malaysian Public Listed Companies". Disertasi dipublikasikan. Hull University Business School, University of Hull.
- Yusof, K.M., A.K.A. H., dan J. Simon. 2015. "Fraudulent Financial Reporting: An Application of Fraud Models to Malaysian Public Listed Companies". *The Macrotheme Review*, Vol. 4, No. 3, pp.126-145.
https://macrotheme.com/yahoo_site_admin/assets/docs/11MR43My.804740.pdf
Diakses tanggal 15 Juli 2020.
- Yusrianti, H., I. Ghozali, E. Yuyetta, Aryanto, dan E. Meirawati. 2020. "Financial Statement Fraud Risk Factors of Fraud Triangle : Evidence From Indonesia". *International Journal of Financial Research*, Vol. 11, No. 4, pp.36–51.
<https://doi.org/10.5430/ijfr.v11n4p36>. Diakses 17 September 2020.
- Zack, G. M. 2013. *Fraud in Financial Statements*. New Jersey: John Wiley & Sons, Inc., diakses tanggal 28 Agustus 2020, dari The CPE Store, Inc. Database.
- Zimbelman, M.F., C.C. Albrecht, W.S. Albrecht, dan C.O. Albrecht. 2017. *Akuntansi Forensik, Edisi 4*. Jakarta: Salemba Empat.