

DAFTAR PUSTAKA

- ACFE Indonesia Chapter. (2020). *Survei Fraud Indonesia 2019*. ACFE Indonesia Chapter.
<https://acfe-indonesia.or.id/wp-content/uploads/2021/02/SURVEI-FRAUD-INDONESIA-2019.pdf>
- Anindita, A. D. (2021). *Pendeteksian Kecurangan Pelaporan Keuangan Dengan Pendekatan Fraud Pentagon*.
<http://repository.unika.ac.id/view/divisions/AE2/2020.html>
- Antawirya, R. D. E. P., Putri, I. G. A. M. D., Wirajaya, I. G. A., Suaryana, I. G. N. A., & Suprasto, H. B. (2019). Application of Fraud Pentagon in Detecting Financial Statement Fraud. *International Research Journal of Management, IT & Social Sciences*, 6(5), 73–80.
<https://doi.org/https://doi.org/10.21744/irjmis.v6n5.706>
- Aprilia, R., Hardi, H., & A, A. (2016). Pengaruh Financial Stability, Personal Financial Need, Ineffective Monitoring, Change In Auditor Dan Change In Director Terhadap Financial Statement Fraud Dalam Perspektif Fraud Diamond (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 4(1), 1472–1486.
<https://jom.unri.ac.id/index.php/JOMFEKON/article/view/12920>
- Association of Certified Fraud Examiners, (ACFE). (2018). *Report to The Nations*.
<https://www.acfe.com/report-to-the-nations/2018/default.aspx>
- Aulia, H. (2018). *Analisis Fraud Diamond Dalam Mendeteksi Potensi Kecurangan Laporan Keuangan (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2014-2016)*. <https://dspace.uii.ac.id>
- Bawekes, H. F., Simanjuntak, A. M., & Christina Daat, S. (2018). Pengujian Teori Fraud Pentagon Terhadap Fraudulent Financial Reporting (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015). *Jurnal Akuntansi & Keuangan Daerah*, 13(1), 114–134.
<https://sinta.kemdikbud.go.id>
- Beasley, M. S. (1996). Empirical Analysis the of Board the Relation of Financial Between Composition Statement Fraud. *The Accounting Review*, 71(4), 443–465. <https://www.jstor.org/stable/248566>
- Beneish, M. D. (1999). The Detection of Earnings Manipulation Messod D . Beneish * June 1999 Comments Welcome. *Financial Analysts Journal*, 5(June), 24–36.

- <https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.195.3676&rep=rep1&type=pdf>
- Che, L., Hope, O.-K., & Langli, J. C. (2020). How Big-4 Firms Improve Audit Quality. *Management Science*, 66(10), 4552–4572. <https://doi.org/10.2139/ssrn.3364952>
- Choi, D., Chung, C. Y., Hong, S. I. S., & Young, J. (2020). The role of political collusion in corporate performance in the Korean market. *Sustainability (Switzerland)*, 12(5), 1–18. <https://doi.org/10.3390/su12052031>
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods* (12th ed.). McGraw-Hill/Irwin.
- DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, 58(2–3), 275–326. <https://doi.org/10.1016/j.jacceco.2014.09.002>
- Dwiyanti, K. T., & Astriena, M. (2018). Pengaruh Kepemilikan Keluarga Dan Karakteristik Komite Audit Terhadap Manajemen Laba. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 3(2), 447–469. <https://doi.org/10.31093/jraba.v3i2.123>
- Faradiza, S. A., & Suyanto. (2017). Fraud Diamond : Pendekripsi Kecurangan Laporan Keuangan. *Fraud Diamond: Pendekripsi Kecurangan Laporan Keuangan*, November, 196–201. <https://e-jurnal.lppmunsera.org/index.php/senasset/article/view/448>
- Fleming, S., Marks, J. T., & Riley, R. (2018). Meta-Model of Fraud : Two Triangles Combine For Better Fraud Case Comprehension. *Fraud Magazine*, 26. <https://www.fraud-magazine.com/article.aspx?id=4295002447>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Universitas Diponegoro.
- Indahningrum, R. P., & Handayani, R. (2009). Penagruh Kepemilikan Manajerial Institusional, Deviden, Pertmbuhan Perusahaan, Free Cash Flow, dan Profitabilitas terhadap Kebijakan Hutang Perusahaan. *Jurnal Bisnis Dan Akuntansi*, Vol 11, 189–207. <https://jurnaltsm.id/index.php/JBA/article/view/244>
- Jensen, C., & Meckling, H. (1976). Theory Of The Firm : Managerial Behavior , Agency Costs And Ownership Structure I . Introduction and summary In this paper WC draw on recent progress in the theory of (1) property rights , firm . In addition to tying together elements of the theory of e. *Ournal of Financial Economics*, 3, 305–360.

<https://www.sciencedirect.com/science/article/pii/0304405X7690026X>

Kamardin, H. (2014). *Managerial Ownership and Firm Performance: The Influence of Family Directors and Non-family Directors.* 47–83.
<https://doi.org/10.1108/s2043-052320140000006002>

Kusumosari, L. (2020). Analisis Kecurangan Laporan Keuangan Melalui Fraud Hexagon pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2018. *Skripsi Fakultas Ekonomi Universitas Negeri Semarang.* <http://lib.unnes.ac.id/40840/>

Lestari, G. M. I., & Harindahyani, S. (2017). Pengaruh Perusahaan Keluarga Dan Peran Komisaris Independen Terhadap Praktik Manajemen Laba Di Indonesia. *Akuntansi Dan Teknologi Informasi*, 11(1).
<https://doi.org/10.24123/jati.v11i1.271>

Marks, J. (2012). The Mind Behind the Fraudsters Crime: Key Behavioral and Environmental Elements. *Presentation*, 94(8), 14.
https://www.fraudconference.com/uploadedFiles/Fraud_Conference/Content/Course-Materials/presentations/23rd/ppt/10C-Jonathan-Marks.pdf

Noordiatmoko, D., Tinggi, S., & Tribuana, I. E. (2020). Analisis Rasio Profitabilitas Sebagai Alat Ukur Untuk Menilai Kinerja Keuangan Pada Pt Mayora Indah Tbk, Periode 2014-2018. *Jurnal Parameter*, 5(4), 38–51.
<https://jurnal.stietribuana.ac.id/index.php/parameter/article/view/138>

Novita, N. (2019). Teori Fraud Pentagon Dan Deteksi Kecurangan Pelaporan Keuangan. *Jurnal Akuntansi Kontemporer*, 11(2), 64–73.
<https://doi.org/10.33508/jako.v11i2.2077>

Octani, J., Dwiharyadi, A., & Djefris, D. (2021). *Jurnal Akuntansi , Bisnis dan Ekonomi Indonesia Analisis Pengaruh Fraud Hexagon Terhadap Fraudulent Financial Reporting Pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia Selama Tahun 2017-2020.* 1(1), 36–49.
<https://akuntansi.pnp.ac.id/jabei/index.php/jabei/article/view/9>

Oktafiana, N. F., Nisa, K., & Sari, S. P. (2019). Analisis Fraud Laporan Keuangan dengan Wolfe & Hermanson's Fraud Diamond Model Pada Perusahaan LQ45 di Bursa Efek Indonesia. *Prosiding The 5th Seminar Nasional*, 246–258. <http://jurnal.unmuhjember.ac.id/index.php/sncc/article/view/2022>

Palmer, T. B., & Wiseman, R. M. (1999). Decoupling risk taking from income stream uncertainty: a holistic model of risk. *Strategic Management Journal*, 20(11), 1037–1062.
[https://doi.org/10.1002/\(sici\)1097-0266\(199911\)20:11<1037::aid-smj67>3.3.co;2-u](https://doi.org/10.1002/(sici)1097-0266(199911)20:11<1037::aid-smj67>3.3.co;2-u)

- Puspitadewi, E., & Sormin, P. (2018). Pengaruh Fraud Diamond dalam Mendeteksi Financial Statement Fraud (Studi pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2014-2016). *Jurnal Akuntansi*, 12(2), 146–162.
<http://ejournal.atmajaya.ac.id/index.php/JARA/article/view/86>
- Romney, M. B., & Steinbart, P. J. (2018). *Accounting Information Systems* (Fourteenth). Pearson Education Limited.
- Sari, S. P., & Nugroho, N. K. (2020). Financial Statements Fraud dengan Pendekatan Vousinas Fraud Hexagon Model : Tinjauan pada Perusahaan Terbuka di Indonesia. *1st Annual Conference On Ihtifaz: Islamic Economics, Finance, and Banking (ACI-IJIEFB)*, 409–430.
<http://seminar.uad.ac.id/index.php/ihtifaz/article/view/3641>
- Sasongko, N., & Wijayantika, S. F. (2019). Faktor Resiko Fraud Terhadap Pelaksanaan Fraudulent Financial Reporting (Berdasarkan Pendekatan Crown'S Fraud Pentagon Theory). *Riset Akuntansi Dan Keuangan Indonesia*, 4(1), 67–76. <https://doi.org/10.23917/reaksi.v4i1.7809>
- Schrand, C. M., & Zechman, S. L. C. (2012). Executive overconfidence and the slippery slope to financial misreporting. *Journal of Accounting and Economics*, 53(1–2), 311–329.
<https://doi.org/10.1016/j.jacceco.2011.09.001>
- Septriani, Y. (2018). *Mendeteksi Kecurangan Laporan Keuangan dengan Analisis Fraud Pentagon*. 11(1), 11–23.
<https://jurnal.pcr.ac.id/index.php/jakb/article/view/1701>
- Setiawati, E., & Baningrum, R. M. (2018). Deteksi Fraudulent Financial Reporting Menggunakan Analisis Fraud Pentagon : Studi Kasus Pada Perusahaan Manufaktur Yang Listed Di BEI Tahun 2014-2016. *Riset Akuntansi Dan Keuangan Indonesia*, 3(1953), 91–106.
<https://journals.ums.ac.id/index.php/reaksi/article/view/6645>
- Short, H., & Keasey, K. (1999). Managerial ownership and the performance of firms: Evidence from the UK. *Journal of Corporate Finance*, 5(1), 79–101.
[https://doi.org/10.1016/s0929-1199\(98\)00016-9](https://doi.org/10.1016/s0929-1199(98)00016-9)
- Sihombing, K. S., & Rahardjo, S. N. (2014). Analisis Fraud Diamond Dalam Mendeteksi Financial Statement Fraud: Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (Bei) Tahun 2016 – 2018. *Diponegoro Journal Of Accounting*, 03(2), 1–12.
<https://doi.org/10.25105/semnas.v0i0.5780>
- Situngkir, N. C., & Triyanto, D. N. (2020). Detecting Fraudulent Financial

Reporting Using Fraud Score Model and Fraud Pentagon Theory : Empirical Study of Companies Listed in the LQ 45 Index. *The Indonesian Journal of Accounting Research*, 23(03), 373–410. <https://doi.org/10.33312/ijar.486>

Skousen, C. J., Smith, K. R., & Wright, C. J. (2009). Detecting and Predicting Financial Statement Fraud: The Effectiveness of the Fraud Triangle and SAS No. 99. *Advances in Financial Economics*, 13, 53–81. <https://doi.org/10.2139/ssrn.1295494>

Tiffani, L. dan M. (2015). Deteksi Financial Statement Fraud dengan Analisis Fraud Triangel pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Auditing Indonesia*, 19(2), 112–125. <https://journal.uii.ac.id/JAAI/article/view/4330>

Vousinas, G. L. (2019). Advancing theory of fraud: The S.C.O.R.E. Model. *Journal of Financial Crime*, 26(1), 372–381. [https://doi.org/https://doi.org/10.1108/JFC-12-2017-0128](https://doi.org/10.1108/JFC-12-2017-0128)

Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond: Considering the Four Elements of Fraud. *The CPA Journal*, 74(12), 38–42. <https://digitalcommons.kennesaw.edu/facpubs/1537/>

Zelin, C. (2018). Analisis Fraud Pentagon Dalam Mendeteksi Kecurangan Laporan Keuangan Dengan Menggunakan Fraud Score Model. *Dspace UII*. https://dspace.uii.ac.id/bitstream/handle/123456789/7701/SKRIPSI_CintiaZelin.pdf?sequence=1