

DAFTAR PUSTAKA

- Alisa, I. A., Devi, I. A. R., & Brillyandra, F. (2019). The Effect of Auditor Opinion, Change of management, Financial Distress and Size of a Public Accounting Firm on Auditor Switching. *Jurnal Akuntansi Trisakti*, 6(1), 55–68. <https://doi.org/10.25105/JAT.V6I1.4868>
- Apriliana, S., & Agustina, L. (2017). The Analysis of Fraudulent Financial Reporting Determinant through Fraud Pentagon Approach. *Jurnal Dinamika Akuntansi*, 9(2), 154–165. <https://doi.org/10.15294/jda.v7i1.4036>
- Aviantara, R. (2021). The Association Between Fraud Hexagon and Government's Fraudulent Financial Report. *Asia Pacific Fraud Journal*, 6(1), 26–42. <https://doi.org/10.21532/apfjournal.v6i1.192>
- Avortri, C., & Agbanyo, R. (2021). Determinants of management fraud in the banking sector of Ghana: the perspective of the diamond fraud theory. *Journal of Financial Crime*, 28(1), 142–155. <https://doi.org/10.1108/JFC-06-2020-0102/FULL/XML>
- Bahri, S. (2018). *Metodologi Penelitian Bisnis* (E. Risanto, Ed.). Penerbit ANDI.
- Beneish, M. D. (1997). Detecting GAAP violation: implications for assessing earnings management among firms with extreme financial performance. *Journal of Accounting and Public Policy*, 16(3), 271–309. [https://doi.org/10.1016/S0278-4254\(97\)00023-9](https://doi.org/10.1016/S0278-4254(97)00023-9)
- Christian, N., & Visakha, B. (2021, April 5). *Analisis Teori Fraud Pentagon dalam Mendeteksi Fraud pada Laporan Keuangan Perusahaan yang Terdaftar di Bursa Efek Indonesia | CoMBInES - Conference on Management, Business, Innovation, Education and Social Sciences*. Conference on Management, Business, Innovation, Education and Social Sciences (CoMBInES). <https://journal.uib.ac.id/index.php/combin/es/article/view/4564>
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements*. *Contemporary Accounting Research*, 28(1), 17–82. <https://doi.org/10.1111/J.1911-3846.2010.01041.X>
- Desviyana, D., Basri, Y. M., & Nasrizal, N. (2020). Analisis Kecurangan pada Pengelolaan Dana Desa dalam Perspektif Fraud Hexagon. *Studi Akuntansi Dan Keuangan Indonesia*, 3(1), 50–73. <https://doi.org/10.21632/SAKI.3.1.50-73>

- Faradiza, S. A. (2019). Fraud Pentagon dan Kecurangan Laporan Keuangan. *EkBis: Jurnal Ekonomi Dan Bisnis*, 2(1), 1–22. <https://doi.org/10.14421/EKBIS.2018.2.1.1060>
- Faridah, F., & Suwarti, T. (2019). *Deteksi Financial Statement Fraud Dengan Analisis Fraud Pentagon Pada Perusahaan Manufaktur Yang terdaftar di Bursa Efek Indonesia Periode Tahun 2015-2017*. Dinamika Akuntansi Keuangan & Perbankan. <https://unisbank.ac.id/ojs/index.php/fe9/article/view/7454>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 / Catholic University of De La Salle Manado* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Handoko, B. L., & Aurelia, E. (2021). Fraud Hexagon Analysis for Detecting Potential Fraudulent Financial Reporting in Manufacture Sector. *ACM International Conference Proceeding Series*, 60–67. <https://doi.org/10.1145/3483816.3483829>
- Handoko, B. L., & Tandean, D. (2021). An Analysis of Fraud Hexagon in Detecting Financial Statement Fraud (Empirical Study of Listed Banking Companies on Indonesia Stock Exchange for Period 2017-2019). *ACM International Conference Proceeding Series*, 93–100. <https://doi.org/10.1145/3457640.3457657>
- Intikhani, L., & Sukirman, S. (2021). Determinan Fraudulent Financial Statement Melalui Perspektif Fraud Hexagon Theory Pada Perusahaan Pertambangan. *Jurnal Akuntansi Bisnis*, 19(1), 96–113. <https://doi.org/10.24167/JAB.V19I1.3654>
- SAS no. 99, (2003).
- Jannah, V. M., Andreas, A., & Rasuli, M. (2021). Pendekatan Vousinas Fraud Hexagon Model dalam Mendeteksi Kecurangan Pelaporan Keuangan. *Studi Akuntansi Dan Keuangan Indonesia*, 4(1), 1–16. <https://doi.org/10.21632/SAKI.4.1.1-16>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kazemian, S., Said, J., Hady Nia, E., & Vakilifard, H. (2019). Examining fraud risk factors on asset misappropriation: evidence from the Iranian banking industry. *Journal of Financial Crime*, 26(2), 447–463. <https://doi.org/10.1108/JFC-01-2018-0008/FULL/XML>

- Kurniawati, A. D. (2021a). Analisis Fraud Diamond dalam Pendeteksian Tindakan Financial Shenanigans. *MODUS - Jurnal Ekonomi Dan Bisnis*, 33(2), 174–195. <https://doi.org/10.24002/MODUS.V33I2.4658>
- Kurniawati, A. D. (2021b). Analisis Fraud Diamond dalam Pendeteksian Tindakan Financial Shenanigans. *Modus*, 33(2), 174–195. <https://doi.org/10.24002/MODUS.V33I2.4658>
- Mardianto, & Tiono, C. (2019). Analisis Pengaruh Fraud Triangle Dalam Mendeteksi Kecurangan Laporan Keuangan. *Jurnal Benefita*, 4(1), 87–103. <https://doi.org/10.22216/JBE.V1I1.3349>
- Maryani, N., Natita, R. K., Rudiana, R., & Herawati, T. (2022). Fraud Hexagon Elements as a Determination of Fraudulent Financial Reporting in Financial Sector Services. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 5(1), 4300–4314. <https://doi.org/10.33258/BIRCI.V5I1.4136>
- Mertha Jaya, I. M. L., & Ambarwati Poerwono, A. A. (2019). Pengujian Teori Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Pada Perusahaan Tambang di Indonesia. *Akuntabilitas*, 12(2), 157–168. <https://doi.org/10.15408/AKT.V12I2.12587>
- Mufidah, M. (2017). Pengaruh Pengendalian Internal Persediaan dan Sistem Informasi Akuntansi Terhadap Upaya Pencegahan Kecurangan (Fraud Dalam Pengelolaan Persediaan Pada PT Mitra Jambi Pratama). *Jurnal Ilmiah Universitas Batanghari Jambi*, 17(3), 103–119. <https://doi.org/10.33087/JIUBJ.V17I3.406>
- Oktarigusta, L. (2017). Analisis Fraud Diamond Mendeteksi Terjadinya Financial Statement Fraud di Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bei Tahun 2012-2015). *Jurnal Manajemen Daya Saing*. <https://journals.ums.ac.id/index.php/dayasaing/article/view/5384>
- Prihadi, T. (2019). *Analisis Laporan Keuangan* (1st ed.). PT Gramedia Pustaka Utama.
- Rahmayuni, S. (2018). Analisis Pengaruh Fraud Diamond terhadap Kecurangan Laporan Keuangan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2013-2016) | Rahmayuni | Jurnal Akuntansi. *Jurnal Akuntansi*. <http://ejournal.unp.ac.id/students/index.php/akt/article/view/2951>
- Ratri, S. W. S., & Nurbaiti, A. (2018). Pendeteksian Kecurangan Pada Pelaporan Keuangan Dengan Analisis Fraud Triangle (studi Dilakukan Pada Perusahaan Manufaktur Sektor Industri Dasar Dan Kimia Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2016) | Ratri | *eProceedings of Management*. *EProceedings of Management*.

<https://openlibrarypublications.telkomuniversity.ac.id/index.php/management/article/view/7207>

- Ristianingsih, I. (2017). *Telaah Konsep Fraud Diamond Theory Dalam Mendetejisi Prilaku Fraud di Perguruan Tinggi*. 2018. <https://jurnal.unej.ac.id/index.php/prosiding/article/view/6731>
- Santosa, P. I. (2018). *Metode Penelitian Kuantitatif* (Giovany, Ed.). Penerbit ANDI.
- Sari, S. P., & Nugraha, N. K. (2020). *Financial Statements Fraud dengan Pendekatan Vousinas Fraud Hexagon Model: Tinjauan pada Perusahaan Terbuka di Indonesia | Sari | Annual Conference of Ihtifaz: Islamic Economics, Finance, and Banking*. 1st ANNUAL CONFERENCE ON IHTIFAZ: Islamic Economics, Finance, and Banking 411411 (ACI-IJIEFB) 2020. <http://www.seminar.uad.ac.id/index.php/ihtifaz/article/view/3641>
- Sasongko, N., & Wijyantika, 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>
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis Buku 1 Edisi Ke-6*. In *Salemba Empat: Jakarta*. Salemba Empat.
- Septriani, Y., & Handayani, D. (2018, May 31). *Mendeteksi Kecurangan Laporan Keuangan dengan Analisis Fraud Pentagon | Jurnal Akuntansi Keuangan dan Bisnis*. *Jurnal Akuntansi Keuangan Dan Bisnis* Vol. 11 No. 1 (2018). <https://jurnal.pcr.ac.id/index.php/jakb/article/view/1701>
- 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/10.1108/S1569-3732\(2009\)0000013005/FULL/XML](https://doi.org/10.1108/S1569-3732(2009)0000013005/FULL/XML)
- Sugiyono. (2015). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Sugiyono. (2017). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Sugiyono. (2018). *Metode Penelitian Bisnis pendekatan kuantitatif, kualitatif dan R&D*. Alfabeta.
- Ulfah, M., Nuraina, E., & Wijaya, A. L. (2017). *Pengaruh Fraud Pentagon Dalam Mendeteksi Fraudulent Financial Reporting (Studi Empiris Pada Perbankan di Indonesia Yang Terdaftar di BEI)*. *Forum Ilmiah Pendidikan Akuntansi*. <http://prosiding.unipma.ac.id/index.php/FIPA/article/view/291>

- Vousinas, G. L. (2017). Shadow economy and tax evasion. The Achilles heel of Greek economy. Determinants, effects and policy proposals. *Journal of Money Laundering Control*, 20(4), 386–404. <https://doi.org/10.1108/JMLC-11-2016-0047/FULL/XML>
- 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/10.1108/JFC-12-2017-0128/FULL/XML>
- Wolfe, D., & Hermanson, D. (2004). The Fraud Diamond: Considering the Four Elements of Fraud. *Faculty Publications*.
- Yesiariani, M., & Rahayu, I. (2017). Deteksi financial statement fraud: Pengujian dengan fraud diamond. *Jurnal Akuntansi & Auditing Indonesia*, 21(1), 49–60. <https://doi.org/10.20885/JAAI.VOL21.ISS1.ART5>
- Yusuf, A. A., & Nurhayati, N. (2017). Analisis Penggunaan Metode Pencatatan Cash Basis dan Accrual Basis Pada Transaksi-transaksi di Bank Syariah. *Al-Amwal: Jurnal Ekonomi Dan Perbankan Syari'ah*, 9(1). <https://doi.org/10.24235/AMWAL.V9I1.1371>