

## DAFTAR PUSTAKA

- Afrianto, D. (2016, January 27). Direksi Timah Dituding Manipulasi Laporan Keuangan : Okezone Economy. *Okezone*.  
<https://economy.okezone.com/read/2016/01/27/278/1298264/direksi-timah-dituding-manipulasi-laporan-keuangan>
- Aghghaleh, S. F., Mohamed, Z. M., & Mohid Rahmat, M. (2016). Detecting Financial Statement Frauds in Malaysia: Comparing the Abilities of Beneish and Dechow Models. *Asian Journal of Accounting and Governance*, 7, 57–65.  
<https://doi.org/10.17576/AJAG-2016-07-05>
- Agusputri, H., & Sofie. (2019). Faktor-Faktor yang Berpengaruh Terhadap Fraudulent Financial Reporting dengan Menggunakan Analisis Fraud Pentagon. *Jurnal Informasi Perpajakan Akuntansi Dan Keuangan Publik*, 14(2), 105–124. <https://doi.org/10.25105/JIPAK.V14I2.5049>
- Albrecht, C., Holland, D., Malagueño, R., Dolan, S., & Tzafir, S. (2015). The Role of Power in Financial Statement Fraud Schemes. *Journal of Business Ethics*, 131(4), 803–813. <https://doi.org/10.1007/S10551-013-2019-1/METRICS>
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2011). *Fraud Examination* (4th ed.). Cengage Learning.
- Ansari, N. (2022, August 12). Hingga Juli 2022, Pemerintah Bukukan Dividen BUMN Rp37,9 Triliun. *Kementerian Keuangan*.  
<https://www.djkn.kemenkeu.go.id/berita/baca/29280/Hingga-Juli-2022-Pemerintah-Bukukan-Dividen-BUMN-Rp379-Triliun.html>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2011). Auditing and Assurance Services: An Integrated Approach. In *Book1* (14th ed.). Prentice Hall.
- Association of Certified Fraud Examiners. (2022). *Occupational Fraud 2022: A Report to The Nations*. <https://legacy.acfe.com/report-to-the-nations/2022/>
- Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. In *Indonesia Chapter #111*. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- 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>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, 14(1), 57. <https://doi.org/10.2307/258191>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Handoko, B. L., & Salim, A. S. J. (2022). Fraud Detection Using Fraud Hexagon Model in Top Index Shares of KOMPAS 100. *2022 12th International Workshop on Computer Science and Engineering, WCSE 2022*, 112–116.

<https://doi.org/10.18178/WCSE.2022.06.017>

- Hidayati, N. (2019, June 29). *Ditemukan Pelanggaran pada Audit Laporan Keuangan Garuda, Izin AP Kasner Sirumapea Dibekukan*. PPPK Kementerian Keuangan. <https://pppk.kemenkeu.go.id/in/post/ditemukan-pelanggaran-pada-audit-laporan-keuangan-garuda,-izin-ap-kasner-sirumapea-dibekukan>
- Himawan, F. A., & Wijanarti, R. S. (2020). Analisis Pengaruh Fraud Pentagon Terhadap Pendeteksian Kecurangan Laporan Keuangan pada Perusahaan Manufaktur yang Terdaftar Di BEI Tahun 2014-2018. *ESENSI: Jurnal Manajemen Bisnis*, 23(2), 137–154. <https://doi.org/https://doi.org/10.55886/esensi.v23i2.201>
- Hugo, J. (2019). Efektivitas Model Beneish M-Score dan Model F-Score dalam Mendeteksi Kecurangan Laporan Keuangan. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 3(1), 165–175. <https://doi.org/10.24912/JMIEB.V3I1.2296>
- Indonesian Corruption Watch. (2022). *Tren Penindakan Kasus Korupsi Badan Usaha Milik Negara (BUMN) 2016-2021*. <https://antikorupsi.org/id/tren-penindakan-kasus-korupsi-badan-usaha-milik-negara-bumn>
- Institut Akuntan Publik Indonesia. (2021). Standar Audit 240 (Revisi 2021). In *Standar Profesional Akuntan Publik*.
- 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)
- Kementerian Badan Usaha Milik Negara. (2022). *Siaran Pers Nomor PR-119/S.MBU.B/08/2022 Tentang Peran BUMN dalam Pencapaian Pertumbuhan Ekonomi Nasional di TW II 2022*. Kementerian Badan Usaha Milik Negara. <https://bumn.go.id/media/press-conference/peran-bumn-dalam-pencapaian-pertumbuhan-ekonomi-nasional-di-tw-ii-2022-4j>
- Kranacher, M.-J., & Riley, R. (2019). *Forensic Accounting and Fraud Examination* (2nd ed.). John Wiley & Sons, Inc.
- Kusumawati, E., Yuliantoro, I. P., & Putri, E. (2021). Pentagon Fraud Analysis in Detecting Fraudulent Financial Reporting. *Riset Akuntansi Dan Keuangan Indonesia*, 6(1), 74–89. <https://doi.org/10.23917/REAKSI.V6I1.14646>
- Latan, H. (2014). *Aplikasi Analisis Data Statistik untuk Ilmu Sosial Sains dengan IBM SPSS*. Alfabeta.
- Liputan6. (2009, August 29). *Dua Direksi Waskita Dicapot*. Liputan6. <https://www.liputan6.com/news/read/242306/dua-direksi-waskita-dicapot>
- Louwers, T. J., Blay, A. D., Sinason, D. H., Strawser, J. R., & Thibodeau, J. C. (2018). *Auditing and Assurance Services* (7th ed.). McGraw-Hill Education.
- Meyers, L. S., Gamst, G. C., & Guarino, A. J. (2013). *Performing Data Analysis Using IBM SPSS*. John Wiley & Sons, Inc.
- Mursalim. (2009). *Persamaan Struktural: Aktivisme Institusi, Kepemilikan*

- Institusional dan Manajerial, Kebijakan Dividen dan Utang. *Jurnal Akuntansi Dan Auditing Indonesia*, 13(1), 43–59. <https://journal.uui.ac.id/JAAI/article/view/2239>
- Noble, M. R. (2019). Fraud Diamond Analysis in Detecting Financial Statement Fraud. *The Indonesian Accounting Review*, 9(2), 121–132. <https://doi.org/10.14414/tiar.v9i2.1632>
- Nurbaiti, A., & Suatkab, N. (2019). Analisis Fraud Diamond dalam Mendeteksi Fraudulent Financial Statement. *Jurnal Manajemen Indonesia*, 19(2), 186–195. <https://doi.org/10.25124/jmi.v19i2.1922>
- Pallant, J. (2016). *SPSS Survival Manual* (6th ed.). Allen & Unwin.
- Pangestu, A. D., Oktavia, R., & Amelia, Y. (2020). Pendeteksian Kecurangan Laporan Keuangan dengan Menggunakan Model Beneish M-Score: Perspektif Fraud Diamond. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, 1(4), 301–313. <https://doi.org/10.35912/jakman.v1i4.90>
- Peraturan Pemerintah Nomor 20 Tahun 2015 Tentang Praktik Akuntan Publik, (2015). <https://peraturan.bpk.go.id/Home/Details/5584/pp-no-20-tahun-2015>
- Pranyanita, A. A. I., Suputra, I. D. G. D., Badera, I. D. N., & Sari, M. M. R. (2021). Determinants of Financial Statement Fraud Using the Fraud Hexagon Model. *Research Journal of Finance and Accounting*, 12(23), 18–25. <https://doi.org/10.7176/RJFA/12-23-03>
- Ratmono, D., Darsono, D., & Cahyonowati, N. (2020). Financial Statement Fraud Detection With Beneish M-Score and Dechow F-Score Model: An Empirical Analysis of Fraud Pentagon Theory in Indonesia. *International Journal of Financial Research*, 11(6), 154–164. <https://doi.org/10.5430/IJFR.V11N6P154>
- Rezaee, Z. (2019). *Forensic Accounting and Financial Statement Fraud, Volume II: Forensic Accounting Performance*. Business Expert Press.
- Riyanti, A., & Trisanti, T. (2021). The Effect of Hexagon Fraud on the Potential Fraud Financial Statements with the Audit Committee as a Moderating Variable. *International Journal of Social Science and Human Research*, 04(10), 2924–2933. <https://doi.org/10.47191/IJSSHR/V4-I10-36>
- Santoso, N. T., & Surenggono. (2018). Predicting Financial Statement Fraud with Fraud Diamond Model of Manufacturing Companies Listed in Indonesia. *State-of-the-Art Theories and Empirical Evidence*, 151–163. [https://doi.org/10.1007/978-981-10-6926-0\\_9](https://doi.org/10.1007/978-981-10-6926-0_9)
- Sari, N. S., Sofyan, A., & Fastaqlaili, N. (2018). Analysis of Fraud Diamond Dimension in Detecting Financial Statement Fraud. *Jurnal Akuntansi Trisakti*, 5(2), 171–182. <https://doi.org/10.25105/JAT.V5I2.4861>
- Sari, T. P., & Lestari, D. I. T. (2020). Pentagon Fraud Analysis in Detecting Fraudulent Financial Reporting Using F-Score Model. *Jurnal RAK (Riset Akuntansi Keuangan)*, 5(2), 119–133.

<https://doi.org/10.31002/RAK.V5I2.3658>

- Saunders, M. N. K., Lewis, P., & Thornhill, A. (2019). *Research Methods for Business Students* (8th ed.). Pearson.
- Schindler, P. S. (2019). *Business Research Methods* (13th ed.). McGraw-Hill Education.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill Building Approach* (7th ed.). John Wiley & Sons Ltd. [https://doi.org/10.1007/978-94-007-0753-5\\_102084](https://doi.org/10.1007/978-94-007-0753-5_102084)
- 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(99), 53–81.
- Suryani, E., & Fajri, R. R. (2022). Fraud Triangle Perspective: Artificial Neural Network Used in Fraud Analysis. *Quality - Access to Success*, 23(188), 154–162. <https://doi.org/10.47750/QAS/23.188.22>
- Undang-Undang Republik Indonesia Nomor 8 Tahun 1995 Tentang Pasar Modal, (1995). <https://peraturan.bpk.go.id/Home/Details/46197/uu-no-8-tahun-1995>
- Undang-Undang Republik Indonesia Nomor 19 Tahun 2003 Tentang Badan Usaha Milik Negara, (2003). <https://peraturan.bpk.go.id/Home/Details/43919/uu-no-19-tahun-2003>
- Wolfe, D., & Hermanson, D. (2004). The Fraud Diamond: Considering the Four Elements of Fraud. *CPA Journal*, 74(12), 38–42. <https://digitalcommons.kennesaw.edu/facpubs/1537>