

## DAFTAR PUSTAKA

- Abdullahi, R., & Mansor, N. (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*, 5(4), Pages 38-45. <https://doi.org/10.6007/IJARAFMS/v5-i4/1823>
- Alvionika, P., & Meiranto, W. (2021). Analisis Kecurangan Pelaporan Keuangan Berdasarkan Fraud Diamond Theory (Studi Empiris pada Perusahaan Perbankan yang Terdaftar di BEI Tahun. *Diponegoro Journal Of Accounting*, 10(4), 1–12.
- Association of Certified Fraud Examiners (ACFE). (2020). *Report To the Nations 2018 Global Study on Occupational Fraud and Abuse*.
- Aviantara, R. (2019). The BIG 4 Role in Moderating the Detection of Fraud Pentagon Against Fraudulent Financial Reports (Study on Indonesian Public Sector Government Companies). *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, 48(4), 94–107.
- Aviantara, R. (2021). The Association Between Fraud Hexagon and Government's Fraudulent Financial Report. *Asia Pacific Fraud Journal*, 6(1), 26. <https://doi.org/10.21532/apfjournal.v6i1.192>
- Baek, H. Y., Cho, D. D., & Fazio, P. L. (2016). Family ownership, control and corporate capital structure: An examination of small capitalization public firms. *Journal of Family Business Management*, 6(2), 169–185. <https://doi.org/10.1108/JFBM-02-2015-0006>

- Bansal, M. (2021). Board independence and earnings management: Influence of family business generation. *Journal of Asia Business Studies*, 15(5), 748–768. <https://doi.org/10.1108/JABS-07-2020-0280>
- Bao, S. R., & Lewellyn, K. B. (2017). Ownership structure and earnings management in emerging markets—An institutionalized agency perspective. *International Business Review*, 26(5), 828–838. <https://doi.org/10.1016/j.ibusrev.2017.02.002>
- Baron, R. M., & Kenny, D. A. (1986). *The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations*. 10.
- Beneish, M. D. (1999). The Detection of Earnings Manipulation. *Financial Analysts Journal*, 55(5), 24–36. <https://doi.org/10.2469/faj.v55.n5.2296>
- Beuren, et al. (2015). The effect of family ownership on financial performance. *Emerald Publishing Limited*, 01(11), 16–30.
- Cheng, Q. (2014). Family firm research – A review. *China Journal of Accounting Research*, 7(3), 149–163. <https://doi.org/10.1016/j.cjar.2014.03.002>
- Deloitte. (2021). *Decoding frauds in the manufacturing sector*. <https://www2.deloitte.com/sk/en/pages/forensic/articles/decoding-frauds-in-the-manufacturing-sector.html>
- Devi, P. N. C., Widanaputra, A. A. G. P., Budiasih, I. G. A. N., & Rasmini, N. K. (2021). The Effect of Fraud Pentagon Theory on Financial Statements: Empirical Evidence from Indonesia. *Journal of Asian Finance, Economics*

*and Business*, 8(3), 1163–1169.  
<https://doi.org/10.13106/jafeb.2021.vol8.no3.1163>

Dong, N., Wang, F., Zhang, J., & Zhou, J. (2020). Ownership structure and real earnings management: Evidence from China. *Journal of Accounting and Public Policy*, 39(3), 106733.  
<https://doi.org/10.1016/j.jaccpubpol.2020.106733>

Dorminey, J., Fleming, A. S., Kranacher, M.-J., & Riley, R. A. (2012). The Evolution of Fraud Theory. *Issues in Accounting Education*, 27(2), 555–579. <https://doi.org/10.2308/iaec-50131>

D.R. Cressey. (1953). Other People ' s Money: A Study in the Social Psychology of Embezzlemen. *The Journal of Criminal Law, Criminology, and Police Science*, 45(4), 464–465.

Eisenhardt, K. M. (1989). *Agency Theory: An Assessment and Review*. 19.

Fitri, F., Muhammad Syukur, & Justisa, G. (2019). Do The Fraud Triangle Components Motivate Fraud In Indonesia? *Australasian Accounting, Business and Finance Journal*, 13(4), 63–72.  
<https://doi.org/10.14453/aabfj.v13i4.5>

Hamshari, Y. M., Ali, H. Y., & Alqam, M. A. (2021). The Relationship of Professional Skepticism to the Risks of Auditing and Internal Control, and the Discovery of Fraud and Core Errors in the Financial Statements in Jordan. *Academic Journal of Interdisciplinary Studies*, 10(2), 105.  
<https://doi.org/10.36941/ajis-2021-0042>

- Handoko, B. L., & Natasya. (2019). Fraud diamond model for fraudulent financial statement detection. *International Journal of Recent Technology and Engineering*, 8(3), 6865–6872. <https://doi.org/10.35940/ijrte.C5838.098319>
- Harman, S. A., & Bernawati, Y. (2021). Determinant of Financial Statement Fraud: Fraud Pentagon Perspective in Manufacturing Companies. *Review of International Geographical Education Online*, 11(4), 554–566. <https://doi.org/10.33403/rigeo.800671>
- Hogan, C., Z., Rezaee, R. R., & Velury, U. (2008). Financial statement fraud: Insights from the academic literature. *Auditing: A Journal of Practice & Theory*, 27(2).
- Imtikhani, L., & Sukirman, S. (2021). Determinan Fraudulent Financial Statement Melalui Perspektif Fraud Hexagon Theory Pada Perusahaan Pertambangan. *Jurnal Akuntansi Bisnis*, 19(1), 96. <https://doi.org/10.24167/jab.v19i1.3654>
- Indarto, S. L., & Ghozali, I. (2016a). Fraud diamond: Detection analysis on the fraudulent financial reporting. *Risk Governance and Control: Financial Markets and Institutions*, 6(4Continued1), 116–123. <https://doi.org/10.22495/rcgv6i4c1art1>
- Indarto, S. L., & Ghozali, I. (2016b). Fraud diamond: Detection analysis on the fraudulent financial reporting. *Risk Governance and Control: Financial Markets and Institutions*, 6(4Continued1), 116–123. <https://doi.org/10.22495/rcgv6i4c1art1>

- Indriantoro, N., & Supomo, B. (2016). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. BPFE.
- Jensen, M. C. (1976). *Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure*. 78.
- Khamainy, A. H., Ali, M., & Setiawan, M. A. (2021). Detecting financial statement fraud through new fraud diamond model: The case of Indonesia. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-06-2021-0118>
- Kumala, R., & Siregar, S. V. (2021). Corporate social responsibility, family ownership and earnings management: The case of Indonesia. *Social Responsibility Journal*, 17(1), 69–86. <https://doi.org/10.1108/SRJ-09-2016-0156>
- LaSalle, R. E. (2007). Effects of the Fraud Triangle on students' risk assessment. *Journal of Accounting Education*, 25, 74–87.
- Md Nasir, N. A., & Hashim, H. A. (2021). Corporate governance performance and financial statement fraud: Evidence from Malaysia. *Journal of Financial Crime*, 28(3), 797–809. <https://doi.org/10.1108/JFC-09-2020-0182>
- Melati, D. P. A., Kirana, D. J., & Lastiningsih, N. (2020). Determinasi Pendeteksian Kecurangan Laporan Keuangan Dengan Fraud Diamond Dan Family Ownership Sebagai Variabel Moderasi. *Jurnal Ilmiah Manajemen Ubhara*, 2(2), 14.
- Natsir, M., & Badera, I. D. N. (2020). Pengaruh Komite Audit dan Kualitas Auditor Eksternal Terhadap Praktik Manajemen Laba Perusahaan Dengan

- Kepemilikan Keluarga Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi*, 30(1), 115. <https://doi.org/10.24843/EJA.2020.v30.i01.p09>
- Noble, M. R. (2019). Fraud diamond analysis in detecting financial statement fraud. *The Indonesian Accounting Review*, 9(2), 121. <https://doi.org/10.14414/tiar.v9i2.1632>
- Nurchayono, N., Hanum, A. N., Kristiana, I., & Pamungkas, I. D. (2021). Predicting Fraudulent Financial Statement Risk: The Testing Dechow F-Score Financial Sector Company InIndonesia. *Universal Journal of Accounting and Finance*, 9(6), 1487–1494. <https://doi.org/10.13189/ujaf.2021.090625>
- Nurliasari, K. E., & Achmad, T. (2020). Pengaruh Karakteristik Komite Audit Terhadap Kecurangan Pelaporan Keuangan. *Diponegoro Journal Of Accounting*, 9(1), 12.
- Omukaga, K. O. (2021). Is the fraud diamond perspective valid in Kenya? *Journal of Financial Crime*, 28(3), 810–840. <https://doi.org/10.1108/JFC-11-2019-0141>
- 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 Borsa Istanbul. In S. Grima, E. Boztepe, & P. J. Baldacchino (Eds.), *Contemporary Studies in Economic and Financial Analysis* (pp. 131–153). Emerald Publishing Limited. <https://doi.org/10.1108/S1569-375920200000102012>

- Rahman, M. J., Zhu, H., & Hossain, M. M. (2023). Auditor choice and audit fees through the lens of agency theory: Evidence from Chinese family firms. *Journal of Family Business Management*. <https://doi.org/10.1108/JFBM-02-2023-0027>
- 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. <https://doi.org/10.5430/ijfr.v11n6p154>
- Repousis, S. (2016). Using Beneish model to detect corporate financial statement fraud in Greece. *Journal of Financial Crime*, *23*(4), 1063–1073. <https://doi.org/10.1108/JFC-11-2014-0055>
- Suparmini, N. K., Ariyanto, D., & Andika Pradnyana Wistawan, I. M. (2020). Pengujian Fraud Diamond Theory Pada Indikasi Financial Statement Fraud Di Indonesia. *E-Jurnal Akuntansi*, *30*(6), 1441. <https://doi.org/10.24843/EJA.2020.v30.i06.p08>
- Tiffani, L., & Marfuah, M. (2015). Deteksi financial statement fraud dengan analisis fraud triangle pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia. *Jurnal Akuntansi & Auditing Indonesia*, *19*(2), 112–125. <https://doi.org/10.20885/jaai.vol19.iss2.art3>
- Tuanakotta, T. M. (2010). *Akuntansi Forensik dan Audit Investigatif* (2nd ed.). Salemba Empat.

- Umar, H., Partahi, D., & Purba, R. B. (2020). *Fraud Diamond Analysis In Detecting Fraudulent Financial Report*. 9(03), 9.
- Wan Mohammad, W. M., & Wasiuzzaman, S. (2019). Effect of audit committee independence, board ethnicity and family ownership on earnings management in Malaysia. *Journal of Accounting in Emerging Economies*, 10(1), 74–99. <https://doi.org/10.1108/JAEE-01-2019-0001>
- Yusrianti, H., Ghozali, I., Yuyetta, E., Aryanto, A., & Meirawati, E. (2020a). Financial Statement Fraud Risk Factors of Fraud Triangle: Evidence From Indonesia. *International Journal of Financial Research*, 11(4), 36. <https://doi.org/10.5430/ijfr.v11n4p36>
- Yusrianti, H., Ghozali, I., Yuyetta, E., Aryanto, & Meirawati, E. (2020b). Financial statement fraud risk factors of fraud triangle: Evidence from Indonesia. *International Journal of Financial Research*, 11(4), 36–51. <https://doi.org/10.5430/ijfr.v11n4p36>
- Zhang, Y., Hu, A., Wang, J., & Zhang, Y. (2022). Detection of fraud statement based on word vector: Evidence from financial companies in China. *Finance Research Letters*, 46, 102477. <https://doi.org/10.1016/j.frl.2021.102477>
- Zimbelman, M. F., C.C. Albrecht, W. S., & Albrecht, C. O. (2017). *Akuntansi Forensik* (4th ed.). Salemba Empat.