

DAFTAR PUSTAKA

- Abbott, L. J. (2000). The effects of audit committee activity and independence on corporate fraud. *Managerial Finance*, 26(11), 55.
- ACFE. (2022). Occupational Fraud 2022: A Report to the nations. *Association of Certified Fraud Examiners*, 1–96.
- Agoes, S. (2012). *Auditing: Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik* (4th ed.). Salemba Empat.
- Asra, A., & Utomo, A. P. (2017). *Analisis multivariabel suatu pengantar*. In Media.
- Association of Certified Fraud Examiners. (2020). Report to the Nations on Occupational Fraud and Abuse: 2020 Global Fraud Study. In *Association of Certified Fraud Examiners, Inc.* <https://www.acfe.com/report-to-the-nations/2020/>
- Association of Certified Fraud Examiners (ACFE). (2018). *Report To the Nations 2018 Global Study on Occupational Fraud and Abuse*.
- Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. *Indonesia Chapter #111*, 53(9), 1–76. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Badolato, P. G., Donelson, D. C., & Ege, M. (2014). Audit committee financial expertise and earnings management: The role of status. *Journal of Accounting and Economics*, 58(2–3), 208–230. <https://doi.org/10.1016/j.jacceco.2014.08.006>
- Beasley, M. S. (1996). Empirical Analysis the of Board the Relation of Financial Between Composition Statement Fraud. *The Accounting Review*, 71(4), 443–465.
- Beneish, M. D., Lee, C. M. C., & Nichols, D. C. (2012). Fraud Detection and Expected Returns. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1998387>
- Bierstaker, J. L., Brody, R. G., & Pacini, C. (2006). Accountants' perceptions regarding fraud detection and prevention methods. *Managerial Auditing Journal*, 21(5), 520–535. <https://doi.org/10.1108/02686900610667283>
- Buckhoff, T. A. (2010). *Anti-Fraud Education in Academia*. 6(2004), 45–67. [https://doi.org/10.1016/s1085-4622\(04\)06003-1](https://doi.org/10.1016/s1085-4622(04)06003-1)
- Craswell, A. T., Francis, J. R., & Taylor, S. L. (1995). Auditor brand name reputations and industry specializations. *Journal of Accounting and Economics*, 20(3), 297–322. [https://doi.org/10.1016/0165-4101\(95\)00403-3](https://doi.org/10.1016/0165-4101(95)00403-3)
- Cressey, D. (1953). *Other People's Money: A Study in the Social Psychology of Embezzlement*. Free Press.
- DeZoort, F. T., Hermanson, D. R., Archambeaul, D. S., & Reed, S. A. (2002). Audit committee effectiveness: A synthesis of the audit committee literature. *Corporate Board: Role, Duties and Composition*, 21, 38–75. <https://doi.org/10.22495/cbv8i1art2>
- Digital, E., Anggrastuti, D., & Mayangsari, S. (2022). *Relevansi Etika Auditor*

- Sebagai Variabel Moderasi Terhadap Pencegahan Fraud*. 1(1), 41–56.
- Dwiyanti, K. T. (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>
- El-Gammal, W. (2012). Determinants of Audit Fees: Evidence from Lebanon. *International Business Research*, 5(11), 136–145. <https://doi.org/10.5539/ibr.v5n11p136>
- Fathia, J., & Indriani, M. (2020). Pengaruh sistem keuangan desa terhadap pencegahan kecurangan (fraud) pengelolaan dana desa dengan moralitas individu sebagai pemoderasi (studi di Desa Kabupaten/Kota Provinsi Aceh). *Proceeding of National Conference on Accounting & Finance*, 4(1), 455–468. <https://doi.org/10.20885/ncaf.vol4.art57>
- Ferdiansyah, R. (2016). Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Hasil Pemeriksaan Audit Pemerintah (Studi Empiris Pada Bpkp Perwakilan Provinsi Dki Jakarta). *Jurnal Akuntansi Dan Bisnis*, 16(2), 109. <https://doi.org/10.20961/jab.v16i2.200>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. 25 (9th ed.). Universitas Diponegoro.
- Gunawan, B., Hanjani, A., & Humairoh, N. A. (2020). Meninjau Aspek Pencegahan Fraud: Studi Kasus di KPP Pratama Sukabumi. *Jati: Jurnal Akuntansi Terapan Indonesia*, 3(2), 94–104. <https://doi.org/10.18196/jati.030230>
- Handoko, B. L., & Ramadhani, K. A. (2017). Pengaruh Karakteristik Komite Audit, Keahlian Keuangan Dan Ukuran Perusahaan Terhadap Kemungkinan Kecurangan Laporan Keuangan [The Influence of Audit Committee Characteristics, Financial Expertise, and Company Size toward the Possibility of Financial Repo. *DeReMa (Development Research of Management)*: *Jurnal Manajemen*, 12(1), 86. <https://doi.org/10.19166/derema.v12i1.357>
- Havasi, R., & Darabi, R. (2016). The effect of auditor's industry specialization on the quality of financial reporting of the listed companies in tehran stock exchange. *Asian Social Science*, 12(8), 92–103. <https://doi.org/10.5539/ass.v12n8p92>
- Hidayati, N. (2019). *Ditemukan Pelanggaran Pada Audit Laporan Keuangan Garuda, Izin AP Kasner Sirumapea Dibekukan*. Pppk.Kemenkeu.Go.Id. <https://pppk.kemenkeu.go.id/in/post/ditemukan-pelanggaran-pada-audit-laporan-keuangan-garuda-izin-ap-kasner-sirumapea-dibekukan>
- Hoitash, R., Markelevich, A., & Barragato, C. A. (2007). Auditor fees and audit quality. *Managerial Auditing Journal*, 22(8), 761–786. <https://doi.org/10.1108/02686900710819634>
- IAPI. (2014). *SA 240.pdf* (p. 41). [http://spap.iapi.or.id/1/files/SA 200/SA 240.pdf](http://spap.iapi.or.id/1/files/SA%200/SA%2040.pdf)
- IAPI. (2016). *PERATURAN PENGURUS NOMOR 2 TAHUN. TENTANG PENENTUAN IMBALAN JASA AUDIT LAPORAN. KEUANGAN*.
- IKAI. (2021). *Tentang Komite Audit*. Web Page. <https://www.ikai.id/tentang-komite-audit/>

- Ikatan Akuntan Indonesia. (2015). *Modul Chartered Accountant : Etika Profesi dan Tata Kelola Korporat* (p. 237). Ikatan Akuntan Indonesia. <http://iaiglobal.or.id/v03/files/modul/eptkk/index.html#p=153>
- Indriani, N. (2021). PENGARUH AUDIT TENURE DAN FEE AUDIT TERHADAP KUALITAS AUDIT DENGAN UKURAN KAP SEBAGAI VARIABEL MODERATING. *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 9(2), 1–19. <https://medium.com/@arifwicaksanaa/pengertian-use-case-a7e576e1b6bf>
- Institut Akuntan Publik Indonesia (IAPI). (2016). PP No 2 Tahun 2016 tentang Penentuan Imbalan Jasa Audit Laporan Keuangan. In *Iapi.or.Id* (pp. 5–6). <https://drive.google.com/file/d/1qChLZULeuQliRANTCZTbfRMQHRhBeVn1/preview>
- Institut Akuntan Publik Indonesia (IAPI). (2018). Keputusan Dewan Pengurus Institut Akuntan Publik Indonesia Nomor 4 Tahun 2018 Tentang Panduan Indikator Kualitas Audit pada Kantor Akuntan Publik. In *Institut Akuntan Publik Indonesia* (pp. 1–14).
- Kamarudin, K. A., & Ismail, W. A. W. (2014). The Effects of Audit Committee Attributes on Fraudulent Financial Reporting. *Journal of Modern Accounting and Auditing*, 10(5), 507–514.
- Kartika, S. N. (2014). Analisis Pengalaman Pra Komite Audit Terhadap Pendeteksian Kecurangan Pelaporan Keuangan. *Diponegoro Journal of Accounting*, 0(0), 569–578.
- Karyono. (2013). *Forensic Fraud*. ANDI.
- Kelley, H. H. (1973). Kelley_The process of causal attribution. *American Psychologist*, 38(February), 107–128. http://www.communicationcache.com/uploads/1/0/8/8/10887248/the_process_of_causal_attribution.pdf
- Keuangan, O. J. (2016). *PERATURAN OTORITAS JASA KEUANGAN NOMOR 55 /POJK.03/2016 TENTANG PENERAPAN TATA KELOLA BAGI BANK UMUM*. [https://www.ojk.go.id/id/kanal/perbankan/regulasi/peraturan-ojk/Documents/Pages/POJK-tentang-Penerapan-Tata-Kelola-bagi-Bank-Umum/SAL - POJK Tata Kelola.pdf](https://www.ojk.go.id/id/kanal/perbankan/regulasi/peraturan-ojk/Documents/Pages/POJK-tentang-Penerapan-Tata-Kelola-bagi-Bank-Umum/SAL-POJK-Tata-Kelola.pdf)
- Khaksar, J., Salehi, M., & Lari DashtBayaz, M. (2022). The relationship between auditor characteristics and fraud detection. *Journal of Facilities Management*, 20(1), 79–101. <https://doi.org/10.1108/JFM-02-2021-0024>
- Komite Nasional Kebijakan Corporate Governance. (2002). *Pedoman Pembentukan Komite Audit yang Efektif* (p. 18). Komite Nasional Kebijakan Corporate Governance. https://drive.google.com/file/d/1mtkUvWTHaOvNrhQPJZwwpNrInvSf-PE_/view
- KPMG. (2019). *Transparency Report 2019*.
- KPMG. (2022). *2022 : Approach to audit quality*. <https://www.kpmg.us/about/kpmg-esg-report/kpmg-esg-audit-quality.html>
- KPMG U.S. (2022). *KPMG 2022 U.S. CEO Outlook*.
- Kumaat, V. G. (2011). *Internal Audit*. Erlangga.
- Kusuma, H. (2019). *Sri Mulyani Bekukan Akuntan Publik Kasner Sirumapea*

- Mulai 27 Juli. Detik.Com. <https://finance.detik.com/bursa-dan-valas/d-4603707/sri-mulyani-bekukan-akuntan-publik-kasner-sirumapea-mulai-27-juli>
- Lee, E. Y., & Ha, W. (2021). Auditors' response to corporate fraud: evidence from audit fees and auditor turnover. *Managerial Auditing Journal*, 36(3), 405–436. <https://doi.org/10.1108/MAJ-12-2019-2515>
- Lele Biri, S. F. (2019). PENGARUH KOMPETENSI, INDEPENDENSI, DAN FEE AUDIT TERHADAP KUALITAS AUDIT (Studi Kasus Kantor Akuntan Publik Di Kota Yogyakarta). *Akuntansi Dewantara*, 3(2), 106–118. <https://doi.org/10.26460/ad.v3i2.3506>
- Madawaki, A., & Amran, N. A. (2013). Audit Committees: How They Affect Financial Reporting in Nigerian Companies. *Journal of Modern Accounting and Auditing*, 9(8), 1070–1080.
- MCCG. (2017). *Malaysian Corporate Governance Guide Pull-out II Guidance on effective audit and risk management*. 1–104.
- Mukhlisin, M. (2018). Auditor tenure and auditor industry specialization as a signal to detect fraudulent financial reporting. *Academy of Accounting and Financial Studies Journal*, 22(5).
- Mulyadi. (2009). *Auditing* (6th ed.). Salemba Empat.
- Nini, & Trisnawati, E. (2009). Pengaruh Independensi Auditor pada KAP Big Four Terhadap Manajemen Laba. *Jurnal Bisnis Dan Akuntansi*, 11(3), 175–188.
- Nurliasari, K. E., & Achmad, T. (2020). PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP KECURANGAN PELAPORAN KEUANGAN (Studi Empiris Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2017). *Diponegoro Journal of Accounting*, 9(1), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Onyabe, J. M., Okpanachi, J., Nyor, T., Yahaya, O. A., & Ahmed, M. (2018). Effect of Audit Committee Tenure on Financial Reporting Quality of Listed Deposit Money Banks in Nigeria. *European Scientific Journal, ESJ*, 14(4), 257. <https://doi.org/10.19044/esj.2018.v14n4p257>
- Onza, G. D., & Lamboglia, R. (2011). The relation between the corporate governance characteristics and financial statement frauds: an empirical analysis of Italian listed companies. *International Journal for Management Science and Technology*, 2(3), 1–21.
- Otoritas Jasa Keuangan. (1995). *UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 8 TAHUN 1995 TENTANG PASAR MODAL* (p. 131). Otoritas Jasa Keuangan.
- Otoritas Jasa Keuangan. (2015). *PERATURAN OTORITAS JASA KEUANGAN NOMOR 55 /POJK.04/2015 TENTANG PEMBENTUKAN DAN PEDOMAN PELAKSANAAN KERJA KOMITE AUDIT*. In *Ojk.Go.Id* (pp. 1–29). [http://www.ojk.go.id/id/kanal/iknb/regulasi/lembaga-keuangan-mikro/peraturan-ojk/Documents/SAL-POJK PERIZINAN FINAL F.pdf](http://www.ojk.go.id/id/kanal/iknb/regulasi/lembaga-keuangan-mikro/peraturan-ojk/Documents/SAL-POJK%20PERIZINAN%20FINAL%20F.pdf)
- Otoritas Jasa Keuangan. (2022). *PERATURAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 14 /POJK.04/2022 TENTANG PENYAMPAIAN LAPORAN KEUANGAN BERKALA EMITEN ATAU*

PERUSAHAAN PUBLIK.

- Owens- Jackson, L. A., Robinson, D., & Waller Shelton, S. (2009). The Association Between Audit Committee Characteristics, the Contracting Process and Fraudulent Financial Reporting. *American Journal of Business*, 24(1), 57–66. <https://doi.org/10.1108/19355181200900005>
- Panjaitan, C. M., & Chariri, A. (2014). Pengaruh Tenure, Ukuran KAP, dan Spesialisasi Auditor Terhadap Kualitas Audit. *Diponegoro Journal of Accounting*, 3(3), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Partono, A. A., & Purwanto, A. (2015). PENGARUH KARAKTERISTIK KOMITE AUDIT DAN AUDIT EKSTERNAL SEBAGAI MEKANISME PENGAWASAN PADA MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2013). *Diponegoro Journal of Accounting*, 4(2), 10–23. <http://ejournal-s1.undip.ac.id/index.php/accounting/article/view/15201/14697>
- Pertiwi, Q. E., & Laksito, H. (2019). Pengaruh Karakteristik Komite Audit Pada Praktik Manajemen Laba Riil (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI tahun 2014-2016). *Diponegoro Journal of Accounting*, 8(1), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Prasetya, immanuel Y., & Dewayanto, T. (2021). Analisis Pengaruh Fraud Diamond Dan Fee Audit Terhadap Pengungkapan Atas Kecurangan Laporan Keuangan (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019). *Diponegoro Journal Of Accounting*, 10(4), 1–15.
- Prasetyo, A. B. (2014). Pengaruh Karakteristik Komite Audit, Perusahaan dan Struktur Kepemilikan Terhadap Kecurangan Pelaporan Keuangan. *SAR (Soedirman Accounting Review) : Journal of Accounting and Business*, 1(2), 50. <https://doi.org/10.20884/1.sar.2016.1.2.304>
- Puspitha, M. Y., & Yasa, G. W. (2018). Fraud Pentagon Analysis in Detecting Fraudulent Financial Reporting. *International Journal of Sciences: Basic and Applied Research*, 42(5), 93–109. <http://gssrr.org/index.php?journal=JournalOfBasicAndApplied>
- Rachman, F. F. (2018). *Bank Bukopin Permak Laporan Keuangan, Ini Kata BI dan OJK*. Detik.Com. <https://finance.detik.com/moneter/d-3994551/bank-bukopin-permak-laporan-keuangan-ini-kata-bi-dan-ojk>
- Ramos, M. (2003). Fraud detection in a GAAS audit: SAS No. 99 implementation guide. *American Institute of Certified Public Accountants, Inc.*, 168, 1–225. <https://core.ac.uk/download/pdf/288061006.pdf>
- Rasuli, M. (2018). Pengaruh Sikap, Norma Subyektif, Persepsi Kontrol Perilaku dan Etika terhadap Whistleblowing Intention dan Perilaku Whistleblowing (Studi Empiris di BPKP Perwakilan Riau dan Sumatera Barat). *Jurnal Akuntansi Keuangan Dan Bisnis*, 11(1), 89–98.
- Reskino, & Anshori, M. F. (2016). Model Pendeteksian Kecurangan Laporan Keuangan dengan Analisis Fraud Triangle. *Jurnal Akuntansi Multiparadigma*, 95, 256–269. <https://doi.org/10.18202/jamal.2016.08.7020>
- Ressidnarry, L., & Sjarief, J. (2021). Analisis Pengaruh Kebangkrutan, Auditor Spesialisasi Industri Dan Corporate Governance Terhadap Fraudulent

- Financial Reporting. *BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, 18(1), 27–51. <https://doi.org/10.25170/balance.v18i1.2297>
- Rezaee, Z., Crumbley, D. L., & Elmore, R. C. (2004). Forensic Accounting Education: A Survey of Academics and Practitioners. *Advances in Accounting Education Teaching and Curriculum Innovations*, 6, 193–231. [https://doi.org/10.1016/S1085-4622\(04\)06010-9](https://doi.org/10.1016/S1085-4622(04)06010-9)
- Rezaee, Z., Minnier, G., & Olibe, K. O. (2003). Improving corporate governance: The role of audit committee disclosures. *Managerial Auditing Journal*, 18, 530–537. <https://doi.org/10.1108/02686900310482669>
- Ricky, R. M. M., & Laskito, H. (2017). Pengaruh Karakteristik Komite Audit Terhadap Kualitas Laba. *Diponegoro Journal of Accounting*, 6(4), 429–439.
- Ruankaew, T. (2013). The Fraud Factors. *International Journal of Management and Administrative Sciences*, 2(2), 01–05.
- Salsabila, M. (2018). Pengaruh Rotasi Kap Dan Fee Audit Terhadap Kualitas Audit Pada Perusahaan Sektor Keuangan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Dan Bisnis*, 18(1), 51–66. <https://doi.org/10.30596/jrab.v18i1.2050>
- Santia, A. D., & Afriyenti, M. (2019). Analisis Pengaruh Mekanisme Corporate Governance Dan Audit Tenure Terhadap Integritas Laporan Keuangan. *Jurnal Eksplorasi Akuntansi*, 1(3), 1244–1258. <https://doi.org/10.24036/jea.v1i3.140>
- Saputra, A., Lisda, S. E. R., MSi, A. K., & CA, P. I. (2019). *Pengaruh Budaya Organisasi Dan Peran Audit Internal Terhadap Pengendalian Internal Dan Dampaknya Terhadap Efektivitas*
- Sharma, V. D., & Iselin, E. R. (2012). The association between audit committee multiple-directorships, tenure, and financial misstatements. *Auditing*, 31(3), 149–175. <https://doi.org/10.2308/ajpt-10290>
- Sugiyono, P. D. (2016). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. PT Alfabet. <https://www.scribd.com/document/391327717/Buku-Metode-Penelitian-Sugiyono>
- Sun, J., & Liu, G. (2013). Auditor industry specialization, board governance, and earnings management. *Managerial Auditing Journal*, 28(1), 45–64. <https://doi.org/10.1108/02686901311282498>
- Suratman, A., & Mernarsih, T. (2021). *AUDIT FORENSIK Konsep dan Implementasi*.
- Suryanto, T. (2014). Determinants of Audit Fee Based on Client Attribute, Auditor Attribute, and Engagement Attribute to Control Risks and Prevent Fraud: A Study on Public Accounting Firms in Sumatra-Indonesia. *International Journal of Economics and Business Administration*, II(Issue 3), 27–39. <https://doi.org/10.35808/ijeba/46>
- Susilo, L. J., & Kaho, V. R. (2019). *Manajemen Risiko: Panduan Untuk Risk Leaders Dan Risk Practitioners*. Grasindo.
- Tedjakusuma, F. N. (2012). Pentingnya Red Flag Bagi Auditor Independen untuk Mendeteksi Kecurangan dalam Laporan Keuangan. *Berkala Ilmiah Mahasiswa Akuntansi*, 1(3), 47–52.
- Tiapandewi, N. K. Y., Suryandari, N. N. A., & Susandya, A. A. P. G. B. A.

- (2020). Dampak Fraud Triangle Dan Komite Audit Terhadap Kecurangan Laporan Keuangan. *Jurnal Kharisma*, 2(2), 156–173.
- Trautman, L. J. (2012). Who Qualifies as an Audit Committee Financial Expert Under SEC Regulations and NYSE Rules? *SSRN Electronic Journal*, 11(2). <https://doi.org/10.2139/ssrn.2137747>
- Tversky, A., & Kahneman, D. (1981). The Framing of Decisions and the Psychology of Choice-. *American Association for the Advancement of Science*, 211(4481), 453–458.
- Udayanti, N. K. S., & Ariyanto, D. (2017). Pengaruh Auditor Switching, Ukuran Perusahaan, Spesialisasi Industri Kap, Dan Client Importance Pada Kualitas Audit. *E-Jurnal Akuntansi*, 20(2), 1073–1102.
- Wardana, I. G. A. K., Edy Sujana, D., & Wahyuni, M. A. (2017). PENGARUH PENGENDALIAN INTERNAL, WHISTLEBLOWING SYSTEM DAN MORALITAS APARAT TERHADAP PENCEGAHAN FRAUD PADA DINAS PEKERJAAN UMUM KABUPATEN BULELENG. *Jurusan Akuntansi Program S1*, 8(2), 1–8.
- Wilopo, R. (2014). *Etika Profesi Akuntan: Kasus-Kasus di Indonesia* (2nd ed.). STIE Perbanas Press.
- Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond : Considering the Four Elements of Fraud: Certified Public Accountant. *The CPA Journal*, 74(12), 38–42.
- Zager, L., Malis, S. S., & Novak, A. (2016). The Role and Responsibility of Auditors in Prevention and Detection of Fraudulent Financial Reporting. *Procedia Economics and Finance*, 39(November 2015), 693–700. [https://doi.org/10.1016/s2212-5671\(16\)30291-x](https://doi.org/10.1016/s2212-5671(16)30291-x)

