DAFTAR PUSTAKA

ACFE. (2022). *Occupational Fraud 2022: A Report To The Nations*.

Achmad, T., Ghozali, I., & Pamungkas, I. D. (2022). Hexagon Fraud: Detection of Fraudulent Financial Reporting in State-Owned Enterprises Indonesia. *Economies*, *10*(1). https://doi.org/10.3390/economies10010013

AICPA. (1987). *Report of the National Commission on Fraudulent Financial Reporting*.

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

Beneish, M. D. (1999). The Detection of Earnings Manipulation. In *Source: Financial Analysts Journal* (Vol. 55, Issue 5). http://www.jstor.orgURL:http://www.jstor.org/stable/4480190

Beneish, M. D., Lee, C. M., Craig Nichols, D., Hribar, P., Salamon, J., Trzincka, C., Bhojraj, S., Givoly, D., Lakonishok, J., Lang, M., Leone, A., Morton, R., Swaminathan, B., von Hippel, P., Yehuda, N., & Zhang, X. (2012). *Fraud Detection and Expected Returns*. http://ssrn.com/abstract=1998387Electroniccopyavailableat:https://ssrn.com/abstract=1998387Electroniccopyavailableat:http://ssrn.com/abstract=1998387

Cahyanti, D. (2020). *ANALISIS FRAUD PENTAGON SEBAGAI PENDETEKSI KECURANGAN TERHADAP LAPORAN KEUANGAN Wahidahwati Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya*.

Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1996). Causes and consequences of earnings manipulation: An analysis of firms subject to enforcement actions by the SEC. *Contemporary Accounting Research*, *13*(1), 1–36. https://doi.org/10.1111/j.1911-3846.1996.tb00489.x

Dorminey, J. W., Fleming, A. S., Kranacher Mary-Jo, & Jr, R. A. R. (2010). *Beyond the Fraud Triangle Enhancing Deterrence of Economic Crimes*. www.acfe.com/rttn/rttn-2010.pdf

Faidah, F., & Suwarti, T. (2018). Faidah & Suwarti. *Dinamika Akuntansi, Keuangan Dan Perbankan*, *7*(2), 147–162.

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

Hartadi, B. (2022). *Pengaruh Fraud Hexagon terhadap Fraudulent Financial Statements pada Perusahaan Badan Usaha Milik Negara Indonesia yang Terdaftar di Bei pada Tahun 2018-2021*. https://bumn.go.id/

Kassem, R., & Higson, A. (2012). *The new fraud triangle model*. http://jetems.scholarlinkresearch.com/index.php

Kusumosari, L., & Solikhah, B. (2021). ANALISIS KECURANGAN LAPORAN KEUANGAN MELALUI FRAUD HEXAGON THEORY. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, *4*(3), 753–767.

Permata Sari, S., & Kurniawan Nugroho, N. (2020). *Financial Statements Fraud dengan Pendekatan Vousinas Fraud Hexagon Model: Tinjauan pada Perusahaan Terbuka di Indonesia*.

Ruankaew, T. (2016). *Beyond the Fraud Diamond*. www.ijbmer.com

Ruiz, C. V. (2016). *Literature review of earnings management: Who, why, when, how and what for?* https://verkkolehdet.jamk.fi/finnish-business-review/files/2016/03/FBR-2015-5.pdf

SA 240. (2021). http://www.iapi.or.id

Sagala, S. G., & Siagian, V. (2021). Sagala Siagian. *Jurnal Akuntansi*, *13*(2), 245–259.

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

Suyono, E. (2017). BEBAGAI MODEL PENGUKURAN EARNINGS MANAGEMENT: MANA YANG PALING AKURAT. In *Dechow & Dichev model*. De Angelo model.

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

Wolfe, D. T., & Hermanson, D. R. (2004). *The Fraud Diamond: Considering the Four Elements of Fraud*. https://digitalcommons.kennesaw.edu/facpubs