

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>
- Achmad, T., Ghozali, I., Rahardian, M., Helmina, A., Hapsari, D. I., & Pamungkas, I. D. (2022). *Detecting Fraudulent Financial Reporting Using the Fraud Hexagon Model: Evidence from the Banking Sector in Indonesia*. <https://doi.org/10.3390/economies>
- AICPA. (2002). *Consideration of Fraud in a Financial Statement Audit*.
- Alfarago, D., Syukur, M., & Maburur, A. (2023). *The Likelihood of Fraud from The Fraud Hexagon Perspective: Evidence from Indonesia*. In *ABAC Journal* (Vol. 43, Issue 1).
- Ariyanto, D. (2021). *Fraudulent Financial Statements in Pharmaceutical Companies: Fraud Pentagon Theory Perspective*. In *Journal of Legal, Ethical and Regulatory Issues* (Vol. 24, Issue 6).
- Beneish, M. D., Bernard, V., Ciesielski, J., Deangelo, L., Fridson, M., Harvey, C., Hsieh, D., Lee, C., Press, E., Whaley, B., & Zmijewski, M. (1999). *The Detection of Earnings Manipulation Comments Welcome*.
- Cressey, D. R. (1953). *Other people's money; a study of the social psychology of embezzlement*. Free Press.
- Dapit Pamungkas, I., Ghozali, I., & Tarmizi, A. (2018). *A pilot study of corporate governance and accounting fraud: The fraud diamond model*. In *www.jbrmr.com A Journal of the Academy of Business and Retail Management* (Vol. 12). ABRM. www.jbrmr.com
- Fitriyah, atul, Novita, S., Airlangga, J., Gubeng, K., Surabaya, K., & Riset Akuntansi Kontemporer, J. (2021). *Fraud Pentagon Theory for Detecting Financial Statement Fraudulent*. 13(1), 20–25. <https://journal.unpas.ac.id/index.php/jrak/index>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariete IBM SPSS 23*. Badan Penerbit Universitas Diponegoro, Semarang.

- Ghozali, I. (2018). *Aplikasi Analisis Multivariate SPSS 25*. Semarang: Universitas Diponegoro.
- Gyawali, S. (2021). Does Model Reflect on Reality? Exploring Beneish M Score on Selected Private Commercial Banks in Nepal. *Journal of Nepalese Business Studies*, 14(1), 18–28. <https://doi.org/10.3126/jnbs.v14i1.41485>
- Habib, A., Muhammadi, A. H., & Jiang, H. (2017). Political Connections and Related Party Transactions: Evidence from Indonesia. *International Journal of Accounting*, 52(1), 45–63. <https://doi.org/10.1016/j.intacc.2017.01.004>
- Handoko, B. L. (2021). Fraud Hexagon dalam Mendeteksi Financial Statement Fraud Perusahaan Perbankan Di Indonesia. In *Jurnal Kajian Akuntansi* (Vol. 5, Issue 2). <http://jurnal.ugj.ac.id/index.php/jka>
- 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>
- Hidayah, E., & Devi Saptarini, G. (2019). *Pentagon Fraud Analysis in Detecting Potential Financial Statement Fraud of Banking Companies in Indonesia*.
- IAPI. (2013). *SA 240: Tanggung Jawab Auditor Terkait dengan Kecurangan dalam Suatu Audit atas Laporan Keuangan*.
- Inawati, W. A., Arya, M., & Arief, B. (2022). *The Influence of Fraud Hexagon Perspective on Fraud Financial Statement (Case studies on Manufacturing in the Chemical and Basic Industries Sub-Sector Listed on the Indonesia Stock Exchange for the Period 2019-2021)*. www.kemenperin.go.id
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Kalanjati, D. S., Nasution, D., Jonnergård, K., & Sutedjo, S. (2019). Auditor Rotations and Audit Quality: A Perspective From Cumulative Number of Audit Partner and Audit Firm Rotations. *Asian Review of Accounting*, 27(4), 639–660. <https://doi.org/10.1108/ARA-10-2018-0182>
- Khamainy, A. H., Amalia, M. M., Cakranegara, P. A., & Indrawati, A. (2022). Financial Statement Fraud: The Predictive Relevance of Fraud Hexagon Theory. *Journal of Accounting and Strategic Finance*, 5(1), 110–133. <https://doi.org/10.33005/jasf.v5i1.249>
- Kuncoro, E. A., Soepriyanto, G., & Zudana, A. E. (2022). Do Narcissistic CEOs Affect Accounting Irregularities? Evidence from Indonesia. *Universal*

Journal of Accounting and Finance, 10(1), 82–94.
<https://doi.org/10.13189/ujaf.2022.100109>

- Marks, J. (2012). *The Mind Behind The Fraudsters Crime: Key Behavioral and Environmental Elements*.
- Neuman, W. L. (William L. (2014). *Social Research Methods : Qualitative and Quantitative Approaches* (7th ed.).
- Puspitha, M. Y., & Diantini, N. N. A. (2023). Kemampuan Beneish M-Score dalam Memprediksi Fraudulent Financial Reporting. *E-Jurnal Akuntansi*, 33(2), 570. <https://doi.org/10.24843/eja.2023.v33.i02.p20>
- Rezaee, Z., & Riley, R. (2009). Taxonomy and Schemes. In *Financial Statement Fraud: Prevention and Detection*.
- Rijsenbilt, A., & Commandeur, H. (2013). Narcissus Enters the Courtroom: CEO Narcissism and Fraud. *Journal of Business Ethics*, 117(2), 413–429. <https://doi.org/10.1007/s10551-012-1528-7>
- Rizkiawan, M., Subagio Politeknik Keuangan Negara STAN Jl Bintaro Utama Sektor, S. V, Selatan, T., & rizkiawan, I. (2022). Fraud Hexagon and Corporate Governance Analysis on The Potential Fraud in Financial Statements. *Integritas: Jurnal Antikorupsi*, 8(2), 269–282. <https://doi.org/10.32697/integritas.v8i2.909>
- Rizkiawan, M., & Subagio, S. (2022). Analisis Fraud Hexagon dan Tata Kelola Perusahaan atas Potensi adanya Kecurangan dalam Laporan Keuangan. *Integritas: Jurnal Antikorupsi*, 8(2), 269–282. <https://doi.org/10.32697/integritas.v8i2.909>
- Sasongko, N., & Wijyantika, S. F. (2019). Faktor Resiko Fraud Terhadap Pelaksanaan FFR. *Riset Akuntansi Dan Keuangan Indonesia*.
- Singleton, T. W., & Singleton, A. J. (2010). Fraud Principles. In *Fraud Auditing and Forensic Accounting* (pp. 39–69). <https://doi.org/https://doi.org/10.1002/9781118269183.ch2>
- 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. In M. Hirschey, K. John, & A. K. Makhija (Eds.), *Corporate Governance and Firm Performance* (Vol. 13, pp. 53–81). Emerald Group Publishing Limited. [https://doi.org/10.1108/S1569-3732\(2009\)0000013005](https://doi.org/10.1108/S1569-3732(2009)0000013005)
- Summers, S. L., & Sweeney, J. T. (1998). Fraudulently Misstated Financial Statements and Insider Trading: An Empirical Analysis. In *Source: The Accounting Review* (Vol. 73, Issue 1).

- 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>
- Syukrina, V., Janrosl, E., & Yuliadi, D. (2019). Analisis Faktor-Faktor Yang Mempengaruhi Financial Statement Fraud Pada Perusahaan Perbankan. In *Jurnal Akuntansi Keuangan dan Bisnis* (Vol. 12, Issue 1). <http://jurnal.pcr.ac.id>
- Talab, H., Flayyih, H. H., & Ali, S. I. (2018). *Role of Beneish M-score Model in Detecting of Earnings Management Practices: Empirical Study in Listed Banks of Iraqi Stock Exchange*. www.serialsjournals.com
- Tarjo, T., Anggono, A., & Sakti, E. (2021). Detecting Indications of Financial Statement Fraud: a Hexagon Fraud Theory Approach. *AKRUAL: Jurnal Akuntansi*, 13(1), 119–131. <https://doi.org/10.26740/jaj.v13n1.p119-131>
- 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: Certified Public Accountant. In *The CPA Journal* (Vol. 74).

