

DAFTAR PUSTAKA

- Abbas, D. S., Eksandy, A., Hakim, M. Z., & Syam, I. (2020a). Pengaruh Indikasi Kecurangan terhadap Kecurangan Laporan Keuangan dalam Perspektif Fraud Pentagon. *INTELEKTIVA : JURNAL EKONOMI, SOSIAL & HUMANIORA*, 01(10), 55–64. <https://jurnalintelektiva.com/index.php/jurnal/article/view/145>
- Abbas, D. S., Eksandy, A., Hakim, M. Z., & Syam, I. (2020b). Pengaruh Indikasi Kecurangan terhadap Kecurangan Laporan Keuangan dalam Perspektif Fraud Pentagon. *INTELEKTIVA : JURNAL EKONOMI, SOSIAL & HUMANIORA*, 01(10), 55–64.
- Achmad, T., Hapsari, D. I., & Pamungkas, I. D. (2022). Analysis of Fraud Pentagon Theory to Detecting Fraudulent Financial Reporting using F-Score Model in State-Owned Companies Indonesia. *WSEAS Transactions on Business and Economics*, 19, 124–133. <https://doi.org/10.37394/23207.2022.19.13>
- Statement of Auditing Standard No. 99, (2002).
- Association of Certified Fraud Examiners. (2018). *Report To the Nations 2018 Global Study on Occupational Fraud and Abuse*.
- 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*.
- Association of Certified Fraud Examiners. (2022). Occupational Fraud 2022: A Report to The Nations. In *Association of Certified Fraud Examiners*.

- Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. In *Association of Certified Fraud Examiners Indonesia* (Vol. 53, Issue 9).
- Bawekes, H. F., Simanjuntak, A. M., & Christina Daat, S. (2018). PENGUJIAN TEORI FRAUD PENTAGON TERHADAP FRAUDULENT FINANCIAL REPORTING (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015). *Jurnal Akuntansi & Keuangan Daerah*, 13(1), 114–134.
- Christian, N., & Visakha, B. (2021). Analisis teori fraud pentagon dalam mendeteksi fraud pada laporan keuangan perusahaan yang terdaftar di bursa efek Indonesia. *Conference on Management, Business, Innovation, Education and Social Sciences*, 1(1), 1325–1342.
- Cressey, D. (1953). *Other People's Money: A Study of The Social Psychology of Embezzlement*.
- Demetriades, P., & Owusu-Agyei, S. (2022a). Fraudulent Financial Reporting: An Application of Fraud Diamond to Toshiba's Accounting Scandal. *Journal of Financial Crime*, 29(2), 729–763. <https://doi.org/10.1108/JFC-05-2021-0108>
- Demetriades, P., & Owusu-Agyei, S. (2022b). Fraudulent Financial Reporting: An Application of Fraud Diamond to Toshiba's Accounting Scandal. *Journal of Financial Crime*, 29(2), 729–763. <https://doi.org/10.1108/JFC-05-2021-0108>
- 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>
- Diansari, R. E., & Wijaya, A. T. (2019). Diamond Fraud Analysis in Detecting Financial Statement Fraud. *Journal of Business and Information Systems (e-ISSN: 2685-2543)*, 1(2), 63–76. <https://doi.org/10.36067/jbis.v1i2.23>
- Fortune Indonesia. (2022). Bukan Hanya Rugikan Nasabah, Ini Dampak Luas Maraknya Fraud. *Fortune Indonesia*.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Latan, H. (2015). *Teknik, Aplikasi Menggunakan. Smart PLS 3.0 Untuk Penelitian Empiris* (1st ed.). Badan Penerbit Universitas Diponegoro.
- Goyal, L. (2022). Stakeholder theory: Revisiting the origins. *Journal of Public Affairs*, 22(3). <https://doi.org/10.1002/pa.2559>
- Hartati, S. I., Kalsum, U., & Kosim, B. (2022). Perbedaan Kinerja Keuangan Sebelum Dan Sesudah Pandemi Covid-19 Pada Perusahaan Sektor Kesehatan Yang Terdaftar Di Bei. *Journal of Management Small and Medium Enterprises (SMEs)*, 15(2), 137–155. <https://doi.org/10.35508/jom.v15i2.6593>
- Hidayah, E., & Saptarini, G. D. (2019a). Pentagon Fraud Analysis in Detecting Potential Financial Statement Fraud of Banking Companies in Indonesia.

International Conference on Accounting, Business, & Economics, 3(2010), 89–102.

Hidayah, E., & Saptarini, G. D. (2019b). Pentagon Fraud Analysis in Detecting Potential Financial Statement Fraud of Banking Companies in Indonesia. *International Conference on Accounting, Business, & Economics*, 3(2010), 89–102.

Howarth, C. (2011). *Putting The Freud in Fraud: Why The Fraud Is No Longer Enough*.

Pernyataan Standar Akuntansi Keuangan No.1 Tentang Penyajian Laporan Keuangan, (2019).

Jaya, I. M. L. M., & Poerwono, A. A. A. (2019). Pengujian Teori Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Pada Perusahaan Pertambangan di Indonesia. *Akuntabilitas*, 12(2), 157–168. <https://doi.org/10.15408/akt.v12i2.12587>

Junaidi, L. D., & Nasution, U. H. (2022). Analisis Kinerja Keuangan Perusahaan Sebelum dan Setelah Penyebaran Covid-19 (Studi Kasus pada Perusahaan yang Tercatat di Bursa Efek Indonesia). *Jurnal Ilmiah Universitas Batanghari Jambi*, 22(1), 631. <https://doi.org/10.33087/jiubj.v22i1.1788>

Khamainy, A. H., Ali, M., & Setiawan, M. A. (2022). Detecting Financial Statement Fraud Through New Fraud Diamond Model: The Case of Indonesia. *Journal of Financial Crime*, 29(3), 925–941. <https://doi.org/10.1108/JFC-06-2021-0118>

- Koharudin, A., & Januarti, I. (2021). Lack of Financial Reporting Using Crowe's Fraud Pentagon Theory. *Jurnal Dinamika Akuntansi*, 13(2), 148–157. <https://doi.org/10.15294/jda.v13i2.28602>
- Mulyadi, R., Aulia, F. R., & Arum, M. (2021). Pentagon Fraud Analysis in Detecting Fraudulent Financial Reporting Using the Fraud Score Model. *Journal of Applied Business, Taxation and Economics Research (JABTER)*, 1(2), 158–170. <https://doi.org/10.54408/jabter.v1i2.29>
- UU 4 Tahun 2023 tentang Pengembangan dan Penguatan Sektor Keuangan, 1 (2023).
- Peraturan Pemerintah Nomor 20 Tentang Praktik Akuntan Publik, 1 (2015).
- Prasetya, V. (2021). Analisis Kinerja Keuangan Perusahaan Sebelum Dan Saat Pandemi Covid 19 Pada Perusahaan Farmasi Yang Tercatat Di Bursa Efek Indonesia. *Jurnal Ilmiah Indonesia*, 1(5), 579–587.
- Rahmatika, D. N., Kartikasari, M. D., Indriasih, D., Sari, I. A., & Mulia, A. (2019). Detection of Fraudulent Financial Statement; Can Perspective of Fraud Diamond Theory be applied to Property, Real Estate, and Building Construction Companies in Indonesia? *European Journal of Business and Management Research*, 4(6), 1–9. <https://doi.org/10.24018/ejbmr.2019.4.6.139>
- Sahla, W. A., & Ardianto, A. (2022). Ethical Values and Auditors Fraud Tendency Perception: Testing of Fraud Pentagon Theory. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-04-2022-0086>

- Sari, M. P., Pramasheilla, N., Fachrurrozie, Suryarini, T., & Paimuigkas, I. D. (2020). Analysis of Fraudulent Financial Reporting with The Role of KAP Big Four as A Moderation Variable: Crowe's Fraud's Pentagon Theory. *International Journal of Financial Research*, 11(5), 180–190. <https://doi.org/10.5430/IJFR.V11N5P180>
- Sari, N. S., Sofyan, A., & Fastaqlaili, N. (2019). 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>
- Seifzadeh, M., Rajaei, R., & Allahbakhsh, A. (2022). The Relationship Between Management Entrenchment and Financial Statement Fraud. *Journal of Facilities Management*, 20(1), 102–119. <https://doi.org/10.1108/JFM-02-2021-0026>
- Sugiyono. (2015). *Metode Penelitian: Kuantitatif, Kualitatif dan R&D* (22nd ed.). Penerbit Alfabeta Bandung.
- Sukma, D. P., Sulistiyono, A., & Novianto, W. T. (2018). Fraud in Healthcare Service. *SHS Web of Conferences*, 54, 03015. <https://doi.org/10.1051/shsconf/20185403015>
- Tinambunan, O. S., & Januarti, I. (2022). Detection Of F-Score Model On Fraudulent Financial Reporting With Fraud Pentagon Theory. *Jurnal Reviu Akuntansi Dan Keuangan*, 12(1), 228–244. <https://doi.org/10.22219/jrak.v12i1.20605>

- Utami, E. R., & Pusparini, N. O. (2019). The Analysis Of Fraud Pentagon Theory And Financial Distress For Detecting Fraudulent Financial Reporting In Banking Sector In Indonesia (Empirical Study Of Listed Banking Companies On Indonesia Stock Exchange In 2012-2017). *Advances in Economics, Business and Management Research*, 102(Icaf), 60–65. <https://doi.org/10.2991/icaf-19.2019.10>
- Wulandari, R., & Maulana, A. (2022). Institutional Ownership as Moderation Variable of Fraud Triangle on Fraudulent Financial Statement. *JURNALASET (AKUNTANSI RISET)*, 14(2), 165–180.
- Yessi, M., & Wirawan, G. (2018a). Fraud Pentagon Analysis in Detecting Fraudulent Financial Reporting (Study on Indonesian Capital Market). *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, 42, 93–109.
- Yessi, M., & Wirawan, G. (2018b). Fraud Pentagon Analysis in Detecting Fraudulent Financial Reporting (Study on Indonesian Capital Market). *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, 42, 93–109.