

## DAFTAR PUSTAKA

- Aboud, A., & Robinson, B. (2022). Fraudulent financial reporting and data analytics: an explanatory study from Ireland. *Accounting Research Journal*, 35(1), 21–36. <https://doi.org/10.1108/ARJ-04-2020-0079>
- ACFE. (2022). Occupational Fraud 2022: A Report to the nations. In *Association of Certified Fraud Examiners*.
- Achakzai, M. A. K., & Peng, J. (2023). Detecting financial statement fraud using dynamic ensemble machine learning. *International Review of Financial Analysis*, 89(March), 102827. <https://doi.org/10.1016/j.irfa.2023.102827>
- Achmad, T., Ghazali, I., Helmina, M. R. A., Hapsari, D. I., & Pamungkas, I. D. (2023). Detecting Fraudulent Financial Reporting Using the Fraud Hexagon Model: Evidence from the Banking Sector in Indonesia. *Economies*, 11(1). <https://doi.org/10.3390/economies11010005>
- Adali, S., & Kizil, C. (2017). A Research on the Responsibility of Accounting Professionals to Determine and Prevent Accounting Errors and Frauds: Edirne Sample. *EMAJ: Emerging Markets Journal*, 7(1), 2158–8708. <https://doi.org/10.5195/emaj.2016.92>
- Aftabi, S. Z., Ahmadi, A., & Farzi, S. (2023). Fraud detection in financial statements using data mining and GAN models. *Expert Systems with Applications*, 227(March), 120144. <https://doi.org/10.1016/j.eswa.2023.120144>
- Agrawal, A., & Cooper, T. (2015). Insider trading before accounting scandals. *Journal of Corporate Finance*, 34, 169–190. <https://doi.org/10.1016/j.jcorpfin.2015.07.005>
- AICPA. (2002). Consideration of Fraud in a Financial Statement Audit. In *Statement on Auditing Standard No. 99*.
- Albrecht, W. S., Albrecht, C. O., Albretch, C. C., & Zimbelman, M. F. (2012). *Fraud Examination* (4th ed.). Cengage Learning.
- Amiram, D., Bozanic, Z., Cox, J. D., Dupont, Q., Karpoff, J. M., & Sloan, R. (2018). Financial reporting fraud and other forms of misconduct: a multidisciplinary review of the literature. *Review of Accounting Studies*, 23(2), 732–783. <https://doi.org/10.1007/s11142-017-9435-x>
- Aquilani, B., Silvestri, C., Ruggieri, A., & Gatti, C. (2017). A systematic literature review on total quality management critical success factors and the identification of new avenues of research. *The TQM Journal*, 184–213.
- Aris, N. A., Maznah, S., Arif, M., Othman, R., & Zain, M. M. (2015). Small Medium Automotive Enterprise. *The Journal of Applied Business Research*, 31(4), 1469–1478.
- Ashtiani, M. N., & Raahemi, B. (2022). Intelligent Fraud Detection in Financial Statements Using Machine Learning and Data Mining: A Systematic Literature Review. *IEEE Access*, 10, 72504–72525. <https://doi.org/10.1109/ACCESS.2021.3096799>
- Bačo, T., Baumöhl, E., Horváth, M., & Výrost, T. (2023). Beneish Model for the Detection of Tax Manipulation: Evidence from Slovakia. *Ekonomicky Casopis*, 71(3), 185–201. <https://doi.org/10.31577/ekoncas.2023.03.01>

- Bakumenko, A., & Elragal, A. (2022). Detecting Anomalies in Financial Data Using Machine Learning Algorithms. *Systems*, 10(5). <https://doi.org/10.3390/systems10050130>
- Bănărescu, A. (2015). Detecting and Preventing Fraud with Data Analytics. In *Procedia Economics and Finance* (Vol. 32). [https://doi.org/10.1016/s2212-5671\(15\)01485-9](https://doi.org/10.1016/s2212-5671(15)01485-9)
- Beatty, R. P., Bunsis, H., & Hand, J. R. (1998). The indirect economic penalties in SEC investigations of underwriters. *J. Financ. Econ.*, 50(2), 151–186. [https://doi.org/https://doi.org/10.1016/S0304-405X\(98\)00035-X](https://doi.org/https://doi.org/10.1016/S0304-405X(98)00035-X)
- Beneish, M. D. (1999a). Incentives and penalties related to earnings overstatements that violate GAAP. *The Accounting Review*, 74(4), 425–457. <http://www.jstor.org/stable/248455>
- Beneish, M. D. (1999b). The detection of earnings manipulation. *Financial Analysts Journal*, 55(5), 24–36.
- Berikol, B. Z., & Killi, M. (2021). The effects of digital transformation process on accounting profession and accounting education. *Ethics and Sustainability in Accounting and Finance*, 2, 219–231. [https://doi.org/10.1007/978-981-15-1928-4\\_13](https://doi.org/10.1007/978-981-15-1928-4_13)
- Burca, V., Popa, A. F., Sahlian, D. N., Trasca, D. L., & Bobitan, N. (2022). Modelling the Impact of Earnings Management on the Probability of Financial Statements Fraud. *Engineering Economics*, 33(5), 521–539. <https://doi.org/10.5755/j01.ee.33.5.30672>
- Cecchini, M., Aytug, H., Koehler, G. J., & Pathak, P. (2010). Detecting management fraud in public companies. *Management Science*, 56(7), 1146–1160. <https://doi.org/10.1287/mnsc.1100.1174>
- Craja, P., Kim, A., & Lessmann, S. (2020). Deep learning for detecting financial statement fraud. *Decision Support Systems*, 139, 113421. <https://doi.org/10.1016/j.dss.2020.113421>
- Cressey, D. R. (1953). Others People Money, A Study in Thesocial Psychology of Embezzlement. *Montclair: Patterson Smith*, 1–30.
- Dechow, P. M., & Dichev, I. D. (2002). The quality of accruals and earnings: The role of accrual estimation errors. *The Accounting Review*, 77(1), 35–59. <https://doi.org/https://doi.org/10.2308/accr2002.77.s-1.35>
- Dechow, Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28(1), 17–82. <https://doi.org/10.1111/j.1911-3846.2010.01041.x>
- Dechow, P., Ge, W., & Schrand, M. C. (2009). Understanding Earnings Quality: A Review of The Proxies, Their Determinants and Their Consequences. *Contemporary Accounting Research*, . <https://doi.org/http://dx.doi.org/10.2139/ssrn.1485858>
- Delgado-Rodríguez, & Sillero-Arenas. (2018). Systematic review and meta-analysis. *Med Intensiva*, 42(7), 10.1016/j.medint.2017.10.003. <https://doi.org/10.1016/j.medint.2017.10.003>
- Durán-Sánchez, A., Del Río-Rama, M. de la C., Álvarez-García, J., & García-Vélez, D. F. (2019). Mapping of scientific coverage on education for Entrepreneurship in Higher Education. *Journal of Enterprising Communities*, 13(1–2), 84–104. <https://doi.org/10.1108/JEC-10-2018-0072>

- Dyck, A., Morse, A., & Zingales, L. (2010). Who blows the whistle on corporate fraud? *The Journal of Finance*, 65(6), 2213–2253.
- Eldawlatly, A., Alshehri, H., Alqahtani, A., Ahmad, A., Al-Dammas, F., & Marzouk, A. (2018). Appearance of Population, Intervention, Comparison, and Outcome as research question in the title of articles of three different anesthesia journals: A pilot study. *Saudi Journal of Anaesthesia*, 12(2), 283–286. [https://doi.org/10.4103/sja.SJA\\_767\\_17](https://doi.org/10.4103/sja.SJA_767_17)
- Firth, M., Rui, O. M., & Wu, W. (2011). Cooking the books: Recipes and costs of falsified financial statements in China. *Journal of Corporate Finance*, 17(2), 371–390. <https://doi.org/10.1016/j.jcorpfin.2010.09.002>
- Gande, A., & Lewis, C. M. (2009). Shareholder-initiated class action lawsuits: Shareholder wealth effects and industry spillovers. *Journal of Financial and Quantitative Analysis*, 44(4), 823–850. <https://doi.org/10.1017/S0022109009990202>
- Ghafoor, A., Zainudin, R., & Mahdzan, N. S. (2022). Factors eliciting corporate fraud in emerging markets: Case of firms subject to enforcement actions in Malaysia. *Business and the Ethical Implications of Technology*, 160(2), 281–302. <https://doi.org/10.1007/s10551-018-3877-3>
- Glancy, S. B., & Yadav, F. H. (2011). A computational model for financial reporting fraud detection Title. *Decision Support Systems*, 50(3), 595–601.
- Green, B. P., & Choi, J. H. (1997). Assessing the risk of management fraud through neural network technology. *Auditing*, 16(1), 25–28.
- Gupta, S., & Mehta, S. K. (2020). Feature Selection for Dimension Reduction of Financial Data for Detection of Financial Statement Frauds in Context to Indian Companies. *Global Business Review*. <https://doi.org/10.1177/0972150920928663>
- Gupta, S., & Mehta, S. K. (2021). Data Mining-based Financial Statement Fraud Detection: Systematic Literature Review and Meta-analysis to Estimate Data Sample Mapping of Fraudulent Companies Against Non-fraudulent Companies. *Global Business Review*. <https://doi.org/10.1177/0972150920984857>
- Haddaway, N. R., Page, M. J., Pritchard, C. C., & McGuinness, L. A. (2022). PRISMA2020: An R package and Shiny app for producing PRISMA 2020-compliant flow diagrams, with interactivity for optimised digital transparency and Open Synthesis. *Campbell Systematic Reviews*, 18(2), e1230. <https://doi.org/https://doi.org/10.1002/cl2.1230>
- Hajek, P. (2019). Interpretable Fuzzy Rule-Based Systems for Detecting Financial Statement Fraud. *International Federation for Information Processing 2019*, 425–436. <https://doi.org/10.1007/978-3-030-19823-7>
- Hajek, P., & Henriques, R. (2017). Mining corporate annual reports for intelligent detection of financial statement fraud – A comparative study of machine learning methods. *Knowledge-Based Systems*, 128, 139–152. <https://doi.org/10.1016/j.knosys.2017.05.001>
- Halilbegovic, S., Celebic, N., Cero, E., Buljubasic, E., & Mekic, A. (2020). Application of Beneish M-score model on small and medium enterprises in Federation of Bosnia and Herzegovina. *Eastern Journal of European Studies*, 11(1), 146–163.
- Handoko, B. L., Hendra, E., & Anandita, B. (2019). Factors affecting fraudulent statement

- in forensic accounting perspective. *International Journal of Innovative Technology and Exploring Engineering*, 9(1), 28–32. <https://doi.org/10.35940/ijitee.A3889.119119>
- 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>
- Handoko, B. L., & Salim, A. S. J. (2022). Fraud Detection Using Fraud Hexagon Model in Top Index Shares of KOMPAS 100. 2022 12th International Workshop on Computer Science and Engineering, WCSE 2022, Wcse, 112–116. <https://doi.org/10.18178/wcse.2022.06.017>
- Hariyati, R. T. S. (2010). Mengenal Systematic Review Theory dan Studi Kasus. *Jurnal Keperawatan Indonesia*, 13(2), 124–132. <https://doi.org/10.7454/jki.v13i2.242>
- Honigsberg, C. (2020). Forensic accounting. *Annual Review of Law and Social Science*, 16(1), 147–164.
- Huang, S. Y., Tsaih, R. H., & Yu, F. (2014). Topological pattern discovery and feature extraction for fraudulent financial reporting. *Expert Systems with Applications*, 41(9), 4360–4372. <https://doi.org/10.1016/j.eswa.2014.01.012>
- Indarto, S. L., & Ghazali, I. (2016). 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>
- Jan, C. L. (2018). An effective financial statements fraud detection model for the sustainable development of financial markets: Evidence from Taiwan. *Sustainability (Switzerland)*, 10(2). <https://doi.org/10.3390/su10020513>
- Kaab Omeir, A., Vasiliauskaitė, D., & Soleimanizadeh, E. (2023). Detection of Financial Statements Fraud Using Beneish and Dechow Models. *Journal of Governance and Regulation*, 12(3 Special Issue), 334–344. <https://doi.org/10.22495/jgrv12i3siart15>
- Kaur, B., Sood, K., & Grima, S. (2022). A systematic review on forensic accounting and its contribution towards fraud detection and prevention. *Journal of Financial Regulation and Compliance*, 31(1), 60–95. <https://doi.org/10.1108/JFRC-02-2022-0015>
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2014). *Intermediate Accounting: IFRS Edition, 2nd Edition*. [https://books.google.co.id/books?id=\\_KOqBAAAQBAJ](https://books.google.co.id/books?id=_KOqBAAAQBAJ)
- Kirkos, E., Spathis, C., & Manolopoulos, Y. (2007). Data Mining techniques for the detection of fraudulent financial statements. *Expert Systems with Applications*, 32(4), 995–1003. <https://doi.org/10.1016/j.eswa.2006.02.016>
- Kitchenham, B. A., & Charters, S. (2007). Guidelines for performing Systematic Literature Reviews in Software Engineering. *Technical Report EBSE 2007- 001. Keele University and Durham University Joint Report*.
- Kitchenham, B., & Brereton, P. (2009). A Systematic Review of Systematic Review Process Research in Software Engineering. *Information and Software Technology*, 51(1), 7–15.
- Kranacher, M.-J., Riley, R. A., & Wells, J. T. (2011). *Forensic Accounting and Fraud Examination*. John Wiley & Sons, Inc.
- Krishna, V. R., & Boddu, S. (2023). Hybrid Deep Learning with CSHO based Feature

- Selection Model for Financial Fraud Detection. *International Journal of Intelligent Systems and Applications in Engineering*, 11(10s), 734–745.
- Kshetri, N. (2018). 5G in E-Commerce Activities. *IT Professional*, 20(4), 73–77.
- Kureljusic, M., & Karger, E. (2023). Forecasting in financial accounting with artificial intelligence – A systematic literature review and future research agenda. *Journal of Applied Accounting Research*. <https://doi.org/10.1108/JAAR-06-2022-0146>
- LaComb, C., Interrante, J., & Aggour, K. S. (2007). Monitoring key company events through deliberative learning. *Information Systems and E-Business Management*, 5(4), 295–317. <https://doi.org/10.1007/s10257-006-0044-7>
- Lehner, O. M., Ittonen, K., Silvola, H., Strøm, E., & Wuhrleitner, A. (2022). Artificial intelligence based decision-making in accounting and auditing: ethical challenges and normative thinking. *Accounting, Auditing and Accountability Journal*, 35(9), 109–135.
- Li, J., Li, N., Xia, T., & Guo, J. (2023). Textual analysis and detection of financial fraud: Evidence from Chinese manufacturing firms. *Economic Modelling*, 126(July 2022), 106428. <https://doi.org/10.1016/j.econmod.2023.106428>
- Liberati, A., Altman, D. G., Tetzlaff, J., Mulrow, C., Gøtzsche, P. C., Ioannidis, J. P. A., Clarke, M., Devereaux, P. J., Kleijnen, J., & Moher, D. (2009). The PRISMA statement for reporting systematic reviews and meta-analyses of studies that evaluate health care interventions: Explanation and elaboration. *PLoS Medicine*, 6(7). <https://doi.org/10.1371/journal.pmed.1000100>
- Littell, Julia H. Jacqueline Corcoran, dan V. P. (2008). Systematic Review and MetaAnalysis. *United State of America: Oxford University Press*.
- Mamahit, A. I., & Urumsah, D. (2018). The comprehensive model of whistle-blowing, forensic audit, audit investigation, and fraud detection. *Journal of Accounting and Strategic Finance*, 1(2), 153–162.
- Marais, A., Vermaak, C., & Shewell, P. (2023). Predicting financial statement manipulation in South Africa: A comparison of the Beneish and Dechow models. *Cogent Economics and Finance*, 11(1). <https://doi.org/10.1080/23322039.2023.2190215>
- Mehta, K., Mittal, P., Gupta, P. K., & Tandon, J. K. (2022). Analyzing the impact of forensic accounting in the detection of financial fraud: the mediating role of artificial intelligence. *International Conference on Innovative Computing and Communications: Proceedings of ICICC 2021*, 2, 585–592.
- Mohanty, L., Thakur, K., & Manju, G. (2019). Enron corpus fraud detection. *International Journal of Recent Technology and Engineering*, 8(1), 315–317.
- Moher, D., Liberati, A., Tetzlaff, J., & Altman, D. G. (2009). Preferred reporting items for systematic reviews and meta-analyses: The PRISMA statement. *BMJ (Online)*, 339(7716), 332–336. <https://doi.org/10.1136/bmj.b2535>
- Mojsoska, S., & Dujovski, N. (2015). Recognizing of forensic accounting and forensic audit in the South-Eastern European countries. *Journal of Eastern-European Criminal Law*, 2.
- Mongwe, W. T., & Malan, K. M. (2020). A survey of automated financial statement fraud detection with relevance to the South African context. *South African Computer*

- Journal*, 32(1), 74–112. <https://doi.org/10.18489/sacj.v32i1.777>
- Mongwe, W. T., Mbuvha, R., & Marwala, T. (2021). Bayesian inference of local government audit outcomes. *PLoS ONE*, 16(12 December), 1–19. <https://doi.org/10.1371/journal.pone.0261245>
- Muhammad Syukri Nur, A. S. U. (2020). *Tinjauan pustaka sistematis : pengantar metode penelitian sekunder untuk energi terbarukan - bioenergi* (Ritnawati Makbul (ed.)). CV. Penerbit Lakeisha.
- Mustika, N. I., Nenda, B., & Ramadhan, D. (2021). Machine Learning Algorithms in Fraud Detection: Case Study on Retail Consumer Financing Company. *Asia Pacific Fraud Journal*, 6(2), 213–221. <https://doi.org/10.21532/apfjournal.v6i2.216>
- 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>
- Nurcahyono, 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>
- Omidi, M., Min, Q., Moradinaftchali, V., & Piri, M. (2019). The efficacy of predictive methods in financial statement fraud. *Discrete Dynamics in Nature and Society*, 2019. <https://doi.org/10.1155/2019/4989140>
- Ozili, P. K. (2020). Advances and issues in fraud research: a commentary. *Journal of Financial Crime*, 27(1), 92–103. <https://doi.org/10.1108/JFC-01-2019-0012>
- Ozili, P. K. (2023). Forensic accounting research around the world. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-02-2023-0106>
- Papadakis, S., Garefalakis, A., Lemonakis, C., Chimonaki, C., & Zopounidis, C. (2020). Machine Learning Applications for Accounting Disclosure and Fraud Detection. *IGI Global*.
- Papík, M., & Papíková, L. (2020). Detection models for unintentional financial restatements. *Journal of Business Economics and Management*, 21(1), 64–86. <https://doi.org/10.3846/j bem.2019.10179>
- Papík, M., & Papíková, L. (2021). Application of selected data mining techniques in unintentional accounting error detection. *Equilibrium. Quarterly Journal of Economics and Economic Policy*, 16(1), 185–201. <https://doi.org/10.24136/eq.2021.007>
- Papík, M., & Papíková, L. (2022). Detecting accounting fraud in companies reporting under US GAAP through data mining. *International Journal of Accounting Information Systems*, 45(March). <https://doi.org/10.1016/j.accinf.2022.100559>
- Paul, J., & Criado, A. R. (2020). The art of writing literature review: What do we know and what do we need to know? *International Business Review*, 29(4), 101717. <https://doi.org/10.1016/j.ibusrev.2020.101717>
- Pududu, M. L., & De Villiers, C. (2016). Earnings management through loss avoidance: Does South Africa have a good story to tell? *South African Journal of Economic and Management Sciences*, 19(1), 18–34. <https://doi.org/https://doi.org/10.4102/sajems.v19i1.1124>
- Pustylnick, I. (2017). Comparison of liquidity based and financial performance based

- indicators in financial analysis. *Oeconomia Copernicana*, 8(1), 83–97. <https://doi.org/10.24136/oc.v8i1.6>
- Ravisankar, P., Ravi, V., Rao, G. R., & Bose, I. (2011). Detection of financial statement fraud and feature selection using data mining techniques. *Decision Support Systems*, 50(2), 491–500.
- Sánchez-Aguayo, M., Urquiza-Aguiar, L., & Estrada-Jiménez, J. (2021). Fraud detection using the fraud triangle theory and data mining techniques: A literature review. *Computers*, 10(10), 1–23. <https://doi.org/10.3390/computers10100121>
- Sari, M. P., Mahardika, E., Suryandari, D., & Raharja, S. (2022). The audit committee as moderating the effect of hexagon's fraud on fraudulent financial statements in mining companies listed on the Indonesia stock exchange. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2150118>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Businesss: A Skill Building Approach* (7th ed.). Wiley.
- Shahana, T., Lavanya, V., & Bhat, A. R. (2023). State of the art in financial statement fraud detection: A systematic review. *Technological Forecasting and Social Change*, 192(May 2022), 122527. <https://doi.org/10.1016/j.techfore.2023.122527>
- Shen, Y., Guo, C., Li, H., Chen, J., Guo, Y., & Qiu, X. (2021). Financial Feature Embedding with Knowledge Representation Learning for Financial Statement Fraud Detection. *Procedia Computer Science*, 187, 420–425. <https://doi.org/10.1016/j.procs.2021.04.110>
- Singleton, T. W. (2006). Generalized Audit Software: Effective and Efficient Tool for Today's IT Audits. *ISACA Journal Online*, 1–3.
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud Auditing and Forensic Accounting* (4th ed.). John Wiley & Sons, Inc.
- Skousen, C. J., & Twedt, B. J. (2009). Fraud score analysis in emerging markets. *Cross Cultural Management: An International Journal*, 16(3), 301–316. <https://doi.org/10.1108/13527600910977373>
- Soepriyanto, G., Meiryani, Ikhsan, R. B., & Rickven, L. (2022). Analysis of Countercyclical Policy Factors in The Era of the COVID-19 Pandemic in Financial Statement Fraud Detection of Banking Companies in Indonesia. *Sustainability (Switzerland)*, 14(16). <https://doi.org/10.3390/su141610340>
- Soltani, M., Kythreotis, A., & Roshanpoor, A. (2023). Two decades of financial statement fraud detection literature review; combination of bibliometric analysis and topic modeling approach. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-09-2022-0227>
- Summers, S. L., & Sweeney, J. T. (1998). Fraudulently misstated financial statements and insider trading: An empirical analysis. *The Accounting Review*, 73(1), 131–146.
- Suryani, E., Winarningsih, S., Avianti, I., Sofia, P., & Dewi, N. (2023). Does Audit Firm Size and Audit Tenure Influence Fraudulent Financial Statements? *Australasian Accounting, Business and Finance Journal*, 17(2), 26–37. <https://doi.org/10.14453/aabfj.v17i2.03>
- Tarjo, T., Anggono, A., Prasetyono, P., Yuliana, R., & Sakti, E. (2022). Association between fraudulent financial reporting, readability of annual reports, and abusive

- earnings management: A case of Indonesia. *Investment Management and Financial Innovations*, 19(1), 370–378. [https://doi.org/10.21511/imfi.19\(1\).2022.29](https://doi.org/10.21511/imfi.19(1).2022.29)
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence informed management knowledge by means of systematic review. *British Journal of Management*, 207–222.
- Triandini, E., Jayanatha, S., Indrawan, A., Werla Putra, G., & Iswara, B. (2019). Metode Systematic Literature Review untuk Identifikasi Platform dan Metode Pengembangan Sistem Informasi di Indonesia. *Indonesian Journal of Information Systems*, 1(2), 63. <https://doi.org/10.24002/ijis.v1i2.1916>
- Tuanakotta M, T. (2015). *Contemporary Audit*. Salemba Publisher Four.
- Vona, L. W. (2008). *Fraud Risk Assessment: Building A Fraud Audit Program*. John Wiley and Sons, Inc.
- Wadhwa, V. K., Saini, A. K., & Kumar, S. S. (2020). Financial fraud prediction models: A review of research evidence. *International Journal of Scientific and Technology Research*, 9(1), 677–680.
- Walker, S. (2020). A Needle Found: Machine Learning Does Not Significantly Improve Corporate Fraud Detection Beyond a Simple Screen on Sales Growth. *SSRN Electronic Journal*, 1–44. <https://doi.org/10.2139/ssrn.3739480>
- Wyrobek, J. (2020). Application of machine learning models and artificial intelligence to analyze annual financial statements to identify companies with unfair corporate culture. *Procedia Computer Science*, 176, 3037–3046. <https://doi.org/10.1016/j.procs.2020.09.335>
- Xiuguo, W., & Shengyong, D. (2022). An Analysis on Financial Statement Fraud Detection for Chinese Listed Companies Using Deep Learning. *IEEE Access*, 10, 22516–22532. <https://doi.org/10.1109/ACCESS.2022.3153478>
- Yao, J., Pan, Y., Yang, S., Chen, Y., & Li, Y. (2019). Detecting fraudulent financial statements for the sustainable development of the socio-economy in China: A multi-analytic approach. *Sustainability (Switzerland)*, 11(6). <https://doi.org/10.3390/su11061579>
- Zack, G. M. (2013). Financial Statement Fraud : strategies for detection and investigation. In *The SME Business Guide to Fraud Risk Management*. John Wiley & Sons, Inc. <https://doi.org/10.4324/9781003200383-17>
- Zhou, W., & Kapoor, G. (2011). Detecting evolutionary financial statement fraud. *Decision Support Systems*, 50(3), 570–575. <https://doi.org/10.1016/j.dss.2010.08.007>