

DAFTAR PUSTAKA

- Agusputri, H., & Sofie. (2019). Faktor-Faktor yang Berpengaruh terhadap Fraudulent Financial Reporting dengan Menggunakan Analisis Fraud Pentagon. *Jurnal Informasi Perpajakan, Akuntansi dan Keuangan Publik*, 14(2), 105–124.
- Akbar, T. (2017). The Determination of Fraudulent Financial Reporting Causes by Using Pentagon Theory on Manufacturing Companies in Indonesia. *International Journal of Business, Economics, and Law*, 14(5), 106–113.
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2016). *Fraud Examination*. Boston: Cengage Learning.
- Amara, I., Amar, A. B., & Jarboui, A. (2013). Detection of Fraud in Financial Statements: French Companies as a Case Study. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 3(3), 40–51.
- Annisyah, M., & Asmaranti, Y. (2016). Pendektsian kecurang laporan keuangan menggunakan fraud diamond. *Jurnal Bisnis dan Ekonomi*, 23(1).
- Aprilia, R., Hardi, H., & Al-Azhar, A. (2017). Pengaruh Financial Stability, Personal Financial Need, Ineffective Monitoring, Change in Auditor Dan Change in Director Terhadap Financial Statement Fraud Dalam Perspektif Fraud Diamond (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efe (Doctoral dissertation, Riau University)).

- Apriliana, S., & Agustina, L. (2017). The Analysis of Fraudulent Financial Reporting Determinant through Fraud Pentagon Approach. *Jurnal Dinamika Akuntansi*, 9(2), 154–165.
- Bawekes, H., Simanjuntak, A., & Daat, S. (2018). Pengujian Teori Fraud Pentagon terhadap Fraudulent Financial Reporting. *Jurnal Akuntansi Dan Keuangan Daerah*, 13(1), 114-134.
- Clinard, M. B., & Cressey, D. R. (1954). Other People's Money: A Study in the Social Psychology of Embezzlement. *American Sociological Review*, 19(3), 362–363.
- Crowe, H. (2011). Why the fraud triangle is no longer enough. Horwath, Crowe LLP.
- Crowe, H. (2012). The Mind Behind The Fraudsters Crime: Key Behavioral and Environmental Element. Crowe Horwath LLP, 1-62.
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28(1), 17–82.
- Ferica *et al.* (2019). Analisis Pengaruh Fraud Pentagon terhadap Kecurangan Laporan Keuangan Menggunakan Beneish Model (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar dalam BEI Periode 2015-2017). *Prosiding Seminar Nasional Pakar 2019 buku II*, 2(8), 1–8.
- Gaio, C. and Pinto, I. (2018). The Role of State Ownership on Earnings Quality: Evidence Across Public and Private European Firms. *Journal of Applied Accounting Research*, 19(2), 312-332.

- Ghozali, I., & Ratmono, D. (2013). Analisis multivariat dan ekonometrika: Teori, konsep, dan aplikasi dengan EVIEWS 8. Semarang: Badan Penerbit Universitas Diponegoro.
- Hall, J. A. (2016). Accounting information systems. Cengage Learning.
- Hanifa, S. I. (2015). Pengaruh Fraud Indicators terhadap Fraudulent Financial Statement: Studi Empiris pada Perusahaan yang Listed di Bursa Efek Indonesia (BEI) Tahun 2008-2013. *Diponegoro Journal of Accounting*, 4(4), 1–15.
- Hope, O. K. (2013). Large Shareholders and Accounting Research. *China Journal of Accounting Research*, 6(1), 3–20.
- Idawati, W. (2014). Effect of Audit Rotation, Audit Fee, and Auditor Competence to motivation Auditor and Implication on Audit Quality.
- Indarto, S. L., & Ghozali, I. (2016). Fraud Diamond: Detection Analysis on the Fraudulent Financial Reporting. *Risk Governance & Control: Financial Markets & Institutions*, 6(4), 116–123.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360.
- Lastanti, H. S. (2020). Role of Audit Committee in the fraud pentagon and financial statement fraud. *International Journal of Contemporary Accounting*, 2(1), 85–102.

- Lestari, M. I. & Henny, D. (2019). Pengaruh Fraud Pentagon terhadap Fraudulent Financial Statements pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017. *Jurnal Akuntansi Trisakti*, 6(1), 141–156.
- Luvita, N. D. (2021). Pengaruh External Pressure, Financial Stability, Ineffective Monitoring Dan Rationalization Terhadap Kecurangan Laporan Keuangan Dengan Perspektif Fraud Triangle (Doctoral dissertation, STIE Perbanas Surabaya).
- Manurung, D. T. H., & Hardika, A. L. (2015). Analysis of Factors that Influence Financial Statement Fraud in the Perspective Fraud Diamond: Empirical Study on Banking Companies Listed on the Indonesia Stock Exchange Year 2012 to 2014. *International Conference on Accounting Studies (ICAS)*, 280–286.
- Mardiana, A., & Jantong, A. (2020). Peranan Komite Audit Dalam Hubungan Pressure Dan Financial Statement Fraud. *SEIKO: Journal of Management & Business*, 3(3), 14-30.
- Mark F, Z., Conan C, A., W. Steven, A., & Chad O, A. (2017). Forensic Accounting.
- Matoussi, H., & Gharbi, I. (2011). Board Independence and Corporate Fraud: The Case of Tunisian Firms. *The Economic Research Forum*, 1–24.
- Oktafiana, N. F., Nisa, K., & Sari, S. P. (2019). Analisis Fraud Laporan Keuangan dengan Wolfe & Hermanson's Fraud Diamond Model pada Perusahaan Lq45 di Bursa Efek Indonesia. *Prosiding The 5th Seminar Nasional dan Call for Paper*, 246–258.

- Pamungkas, I. D., Ghazali, I., & Achmad, T. (2018). A Pilot Study of Corporate Governance and Accounting Fraud: The Fraud Diamond Model. *Journal of Business and Retail Management Research (JBRMR)*, 12(2), 253–261.
- Priantara, D. (2013). *Fraud Auditing & Investigation*. Jakarta: Mitra Wacana Media.
- Puspitadewi, E., & Sormin, P. (2018). Pengaruh Fraud Diamond dalam Mendeteksi Financial Statement Fraud (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014 –2016). *Jurnal Akuntansi*, 12(2), 146-162.
- Quraini, F., & Rimawati, Y. (2018). Determinan Fraudulent Financial Reporting Using Fraud Pentagon Analysis. *Journal of Auditing, Finance, and Forensic Accounting (JAFFA)*, 6(2), 105–114.
- Romney, M. B., & Steinbart, P. J. (2015). *Accounting Information Systems* (Ed. 13). London: Pearson.
- Sawaka K., I. G. N. H., & Ramantha, I. W. (2020). Fraud Pentagon Theory in Detecting Financial Perception of Financial Reporting with Good Corporate Governance as Moderator Variable. *International Research Journal of Management, IT and Social Sciences*, 7(1), 84–94.
- Sihombing, K. S., & Rahardjo, S. N. (2014). Analisis Fraud Diamond dalam Mendeteksi Financial Statement Fraud: Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2010-2012. *Diponegoro Journal of Accounting*, 3(2), 1–12.

- Skousen, C. J., Smith, K. R., & Wright, C. J. (2008). Detecting and Predicting Financial Statement Fraud: The Effectiveness of the Fraud Triangle and SAS No. 99. *SSRN Electronic Journal, Vol. 13*, 53–81.
- Sulkiyah. (2016). Pengaruh Ineffective Monitoring terhadap Financial Statement Fraud (Perusahaan Manufaktur yang Terdaftar di BEI). *Journal Ilmiah Rinjani, 3(1)*, 129–140.
- Tessa, C., & Harto, P. (2016). Fraudulent financial reporting: Pengujian teori Fraud Pentagon pada sektor keuangan dan perbankan di Indonesia. *Simposium Nasional Akuntansi XIX*, 1–21.
- Wahyudin, A. (2015). *Metodologi Penelitian (Penelitian Bisnis & Pendidikan)*. Semarang: Unnes Press.
- Widarti. (2015). Pengaruh Fraud Triangle terhadap Deteksi Kecurangan Laporan Keuangan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI). *Jurnal Manajemen dan Bisnis Sriwijaya (JMBS), 13(2)*, 229–244.
- Wilopo, R. (2014). *Etika Profesi Akuntan: Kasus-Kasus di Indonesia*. Surabaya: STIE Perbanas
- Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond: Considering the Four Elements of Fraud. *CPA Journal 74(12)*, 38–42.
- Yesiariani, M., & Rahayu, I. (2016). Analisis Fraud Diamond Dalam Mendeteksi *Financial Statement Fraud* (Studi Empiris Pada Perusahaan LQ-45 Yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2014). *Simposium Nasional Akuntansi XIX, Lampung*, 1-21.

Zaki, N. M. (2017). The Appropriateness of Fraud Triangle and Diamond Models in Assessing the Likelihood of Fraudulent Financial Statements- An Empirical Study on Firms Listed in The Egyptian Stock Exchange. *International Journal of Social Science and Economic Research*, 2(2), 2403–2433.

