

## **DAFTAR PUSTAKA**

- ACFE. (2022). Occupational Fraud 2022: A Report to the nations. *Association of Certified Fraud Examiners*, 1–96.
- ACFE Global. (2020). Report to the Nations on Occupational Fraud and Abuse: 2020 Global Fraud Study. *Association of Certified Fraud Examiners, Inc.*, 1–88. <https://www.acfe.com/report-to-the-nations/2020/>
- Aghghaleh, S. F., Mohamed, Z. M., & Rahmat, M. M. (2016). Detecting Financial Statement Frauds in Malaysia: Comparing the Abilities of Beneish and Dechow Models. *Asian Journal of Accounting and Governance*, 7, 57–65. <https://doi.org/10.17576/ajag-2016-07-05>
- AICPA. (2003). Fraud detection in a GAAS audit: SAS No. 99 implementation guide. *American Institute of Certified Public Accountants, Inc.*, 168, 1–225. <https://core.ac.uk/download/pdf/288061006.pdf>
- Amrizal. (2015). Pencegahan Dan Pendektsian Kecurangan. *Pengantar Auditing*, 5(Internal Audit), 1–17.
- Arens, & A, A. (2014). *Auditing and Assurance Services*. Pearson Education Limited.
- Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. *Indonesia Chapter #111*, 53(9), 1–76. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Avrie Diany, Y. (1980). *Semarang, 12 Maret 2014 Dosen Pembimbing*.
- CNN Indonesia. (2019, April). *Membedah Keanehan Laporan Keuangan Garuda Indonesia 2018*. CNN Indonesia. [cnnindonesia.com](http://cnnindonesia.com)
- Eko Haryono, M. (2017). *ANALISIS FRAUD TRIANGLE DALAM MENDETEKSI FINANCIAL STATEMENT FRAUD*.
- Fahlevi, R. (2015). Pengaruh Financial Stability, Financial Target, Personal Financial Need, Nature of Industry dan Rationalization pada Financoal Statement Farud Dalam Perspektif Fraud Triangle. *Skripsi Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas Islam Negeri Syarif Hidayatullah*, 1–104.
- Faradiza, S. A. (2019). Fraud Pentagon Dan Kecurangan Laporan Keuangan. *EkBis: Jurnal Ekonomi Dan Bisnis*, 2(1), 1. <https://doi.org/10.14421/ekbis.2018.2.1.1060>
- Ghozali, I. (2013). *Aplikasi analisis multivariate dengan program IBM SPSS 21 update PLS regresi* (7th ed.). Universitas Diponegoro.

- Ghozali, I. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23 (8th ed.)*. Badan Penerbit Universitas Diponegoro.
- Kartikahadi, H., Sinaga, R. U., Syamsul, M., Siregar, S. V., & Wahyuni, E. T. (2016). *Akuntansi Keuangan Berdasarkan SAK Berbasis IFRS* (IAI (ed.)). Ikatan Akuntansi Indonesia.
- Katuruni, I. S. (2022). Dampak ukuran perusahaan, persistensi laba, alokasi pajak antar periode terhadap tax retention rate dengan pemoderasi manajemen pajak pada perusahaan .... *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(5), 2258–2263. <http://journal.ikopin.ac.id/index.php/fairvalue/article/view/1528%0Ahttps://journal.ikopin.ac.id/index.php/fairvalue/article/download/1528/1851>
- Kranacher, M.-J., O'Connell, R. H., & Riley, R. A. (2010). *Forensic Accounting and Fraud Examination* (1st ed.). Wiley.
- M. Kathleen, E. (1989). *Agency Theory: An Assessment and Review. The Academy of Management Review*. 14.
- Maghfiroh, N., Ardiyani, K., & Syafnita. (2015). Analisis pengaruh financial stability, personal financial need, external pressure dan ineffective monitoring pada financial statement fraud dalam perspektif fraud. *Jurnal Ekonomi Dan Bisnis*, 16(1), 51–66.
- Maudy Rahmanti, M. (2013). *PENDETEKSIAN KECURANGAN LAPORAN KEUANGAN MELALUI FAKTOR RISIKO TEKANAN DAN PELUANG*.
- Meckling, J. and. (1976). *Theory of The Firm : Management Behavior, Agency Cost ad Ownership Structure*. 3(Journal of Financial Economics).
- Nabila, A. R. (2018). Keuangan Dalam Perspektif Fraud Triangle. *Semarang: Fakultas Ekonomika Dan Bisnis Universitas Diponegoro*, 14(January), 53–65.
- Nurrahmasari, A. (2020). *Pendeteksian Fraud Financial Statement Dengan Analisis Fraud Triangle: Institutional Ownership Sebagai Variabel Moderating*. <http://lib.unnes.ac.id/41903/>
- Priantara, D. (2013). *Fraud auditing & investigation* (Vol. 1). Mitra Wacana Media.
- Purba, R., Nugroho, L., Santoso, A., Hasibuan, R., Alchudri, M., Nurchayati, Suyati, S., Parju, Azmi, Z., & Supriadi, Y. (2023). *Analisis Laporan Keuangan* (D. Purnama Sari (ed.)). PT GLOBAL EKSEKUTIF TEKNOLOGI.
- Rachmi, F. A., Supatmoko, D., & Maharani, B. (2020). Analisis Financial Statement Fraud Menggunakan Beneish M-Score Model Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *E-Jurnal Ekonomi Bisnis Dan Akuntansi*, 7(1), 7. <https://doi.org/10.19184/ejeba.v7i1.16091>

- Ratnasari, E. (2019). *Analysis of Fraudulent Financial Statement: The Fraud Pentagon Theory Approach.* 1, 1–15.
- Sandria, F. (2021). *Astaga! Ada “Skandal” Dugaan Manipulasi Lapkeu Emiten Nih.* CNBC Indonesia. [cnbcindonesia.com](http://cnbcindonesia.com)
- Scott, W. R. (2009). *Financial Accounting Theory* (7th ed.). Pearson Prentice Hall.
- Shok, & Akhmedovna, I. (2013). *International Financial Reporting Standard and Russian Accounting Standard and Effects of Those Differences on Finance Result of Western European Company Operating in Russia.* 17(11).
- 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. Hirshey, 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)
- Skousen, Christopher, J., Smith, K. R., & Charlottetm, J. W. (2008). *Detecting and predicting financial statement fraud: The effectiveness of the fraud triangle and SAS No. 99.*
- Steve Albrecht, W., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2019). *Fraud Examination.*
- Steven, S., & Meiden, C. (2022). Fraud Triangle terhadap Financial Statement Fraud. *Portofolio: Jurnal Ekonomi, Bisnis, Manajemen, Dan Akuntansi*, 17(2), 61–80. <https://doi.org/10.54783/portofolio.v17i2.202>
- Suryandari, N. P. E., Wahyuni, M. A., & Julianto, I. P. (2019). Pengaruh Tekanan, Kesempatan, Rasionalisasi (Triangle) dan Efektivitas Penerapan Pengendalian Internal Terhadap Tindak Kecurangan (Fraud) (Studi pada LPD Se-Kecamatan Negara). *Jurnal Ilmiah Mahasiswa Akuntansi*, 10(1), 1–10.
- T.Wells, J. (2021). *Principles of Fraud Examination.* Wiley.
- Tiffani, L., & Marfuah. (2015). Deteksi Financial Statement Fraud dengan Analisis Fraud Triangel pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Auditing Indonesia*, 19(2), 112–125.
- University, B. (2021). *KASUS FRAUD PT. TIGA PILAR SEJAHTERA (MASALAH FRAUD).* <https://accounting.binus.ac.id/2021/12/27/kasus-fraud-pt-tiga-pilar-sejahtera-masalah-fraud/>
- Utomo, L. P. (2018). Kecurangan Dalam Laporan Keuangan “Menguji Teori Froud Triangle.” *Jurnal Akuntansi Dan Pajak*, 19(1), 77. <https://doi.org/10.29040/jap.v19i1.241>

- Velasquez, M. G. (2006). *Business ethics : concepts and cases* (6th ed.). Upper Saddle River, New Jersey Pearson Education, Inc.
- Wahyudin, A. (2015). *Metodologi Penelitian (Penelitian Bisnis & Pendidikan)*. UNNES Press.
- Wahyuni, W., & Budi Witjaksono, G. S. (2017). Fraud Triangle Sebagai Pendekripsi Kecurangan Laporan Keuangan. *Jurnal Akuntansi*, 21(1), 47. <https://doi.org/10.24912/ja.v21i1.133>
- Widarjono, A. (2015). *Statistika Terapan dengan Excell dan SPSS* (Vol. 1).