



## DAFTAR PUSTAKA

<https://activo.co.id/kecurangan-dan-penyalahgunaan-aset/>

<https://databoks.katadata.co.id>

<https://nasional.kontan.co.id/>

Arens, (2018). No title. *Auditing*.

Association of certified fraud examiners. (2022). Occupational fraud 2022: a report to the nations. *Acfe*, 1–96.

Association of certified fraud examiners (acfe). (2018). *Report to the nations 2018 global study on occupational fraud and abuse*.

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/>

Aulia haqq, a. P. N., & budiwitjaksono, g. S. (2020). Fraud pentagon for detecting financial statement fraud. *Journal of economics, business, & accountancy ventura*, 22(3), 319–332. <https://doi.org/10.14414/jebav.v22i3.1788.abstract>

Aviantara, r. (2021). The association between fraud hexagon and government's fraudulent financial report. *Asia pacific fraud journal*, 6(1), 26. <https://doi.org/10.21532/apfjournal.v6i1.192>

Bathala, c. T., moon, k. P., & rao, r. P. (1994). Managerial ownership, debt policy, and the impact of institutional holdings: an agency perspective. *Financial management*, 38–50.

Benish (1999). The detection of earnings manipulation messod d . Beneish \* june 1999 comments welcome. *Financial analysts journal*, 5(june), 24–36.

Bowerman, bruce l. (2017). *No title* (eight).

Bologna gj lindquist rj wells jt. The accountant's handbook of fraud and commercial crime. New york etc: john wiley & sons; 1993.

Deumes, r., & knechel, w. R. (2008). *Economic incentives for voluntary reporting on internal risk management and control systems*. May 2008. <https://doi.org/10.2308/aud.2008.27.1.35>

Donald r. Cooper, p. S. S. (2013). *Busi n ess research methods*.

Eisenhardt, k. M., & eisenhardt, k. M. (2018). Linked references are available on jstor for this article : agency theory : an assessment and review. *Academy of management*, 14(1), 57–

74.



- Fouziah, s. N., suratno, & djaddang, s. (2022). Fraudulent financial statement detection based on hexagen fraud theory ( study on banking registered in idx period. *Budapest international research and critics institute-journal (birci-journal)*, 5(3), 28251–28264.
- Ghozali. (2021). *Aplikasi analisis multivariate dengan program spss 26* (10th ed.). Badan penerbit universitas diponogoro.
- Hery, s.e., m.si., crp., r. (2017). *Analisis laporan keuangan* (p. 315).
- Iat. (2015). Psak no.1 penyajian laporan keuangan. *Dewan standar akuntansi keuangan, 1*, 24.
- Iapi. (2013). Standard audit (“sa”) 240 tanggung jawab auditor terkait dengan kecurangan dalam suatu audit atas laporan keuangan. In *standar profesional akuntan publik* (p. 41).
- Intikhani, l., & sukirman, s. (2021). Determinan fraudulent financial statement melalui perspektif fraud hexagon theory pada perusahaan pertambangan. *Jurnal akuntansi bisnis, 19*(1), 96. <https://doi.org/10.24167/jab.v19i1.3654>
- Indriana, d., & anshori, m. (2022). *Internal control moderates the influence of the fraud hexagon on financial statement fraud pengendalian internal memoderasi pengaruh the fraud hexagon terhadap financial statement fraud.* 07(02), 239–265. <https://doi.org/10.20473/baki.v7i2.36732>
- Jack bologna, joseph t. Wells, r. J. L. (1984). *The accountant handbook of fraud and commercial crime.*
- 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>
- Larum, k., zuhroh, d., & subiyantoro, e. (2021). Fraudlent financial reporting: menguji potensi kecurangan pelaporan keuangan dengan menggunakan teori fraud hexagon. *Afre (accounting and financial review), 4*(1), 82–94. <https://doi.org/10.26905/afr.v4i1.5818>
- Lastanti, h. S., murwaningsari, e., & umar, h. (2022). The effect of hexagon fraud on fraud financial statements with governance and culture as moderating variables. *Media riset akuntansi, auditing & informasi, 22*(1), 143–156. <https://doi.org/10.25105/mraai.v22i1.13533>
- Lionardi, m., & suhartono, s. (2022). Pendeteksian kemungkinan terjadinya fraudulent financial statement menggunakan fraud hexagon. *Moneter - jurnal akuntansi dan keuangan, 9*(1), 29–38. <https://doi.org/10.31294/moneter.v9i1.12496>
- Maryani, n., kusuma natita, r., & herawati, t. (2022). Fraud hexagon elements as a determination of fraudulent financial reporting in financial sector services. *Budapest international research and critics institute journal, 5*(1), 4300–4314. <https://doi.org/10.33258/birci.v5i1.4136>
- Meidijati, & amin, m. N. (2022). Detecting fraudulent financial reporting through hexagon fraud model : moderating role of income tax rate. *International journal of social and management studies (ijosmas), 3*(2), 311–322.
- Mukaromah, i., & budiwitjaksono, g. S. (2021). Fraud hexagon theory dalam mendeteksi

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:  
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.  
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.  
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



kecurangan laporan keuangan pada perbankan yang terdaftar di bursa efek indonesia tahun 2015-2019. *Kompak: jurnal ilmiah komputerisasi akuntansi*, 14(1), 61–72.

1. Nugraheni, n. K., & triatmoko, h. (2017). *Analisis faktor-faktor yang mempengaruhi terjadinya financial statement fraud: perspektif diamond fraud theory (studi pada perusahaan perbankan yang terdaftar di bursa efek indonesia periode 2014-2016)*. 118–143.
2. Pembangunan, u., veteran, n., timur, j., & timur, j. (2020). *Penipuan pentagon untuk mendeteksi penipuan laporan keuangan ananda putra nindhita aulia haqq \*, gideon setyo budiwitjaksono*. 22(3), 319–332. <https://doi.org/10.14414/jebav.v22i3.1788.abstrak>
3. Priantara, diaz. (2013). *No title*.
4. Purnaningsih, n. K. C. (2022). *Fraudulent financial reporting analysis on non-financial companies listed on idx in hexagon fraud perspective. Budapest international research and critics institute (birci-journal)*, 11331–11343. <https://doi.org/10.33258/birci.v5i2.4955>
5. Ramos, m. (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>
6. Riyani, a. (2021). *The effect of hexagon fraud on the potential fraud financial statements with the audit committee as a moderating variable. International journal of social science and human research*, 04(10), 2924–2933. <https://doi.org/10.47191/ijsshr/v4-i10-36>
7. Sas no 99, a. (2002). *Consideration of fraud in a financial statement audit; statement on auditing standards, 099*.
8. Scott, william r. (2015). *Financial accounting theory 7th edition*.
9. Shinta permata sari1, \* diana witosari2. (2021). *Fraud financial statement detection: fraud hexagon model analysis in the financial sector listed on the indonesia stock exchange*.
10. Skousen, c. J., smith, k. R., & wright, c. J. (2009). *Detecting and predicting financial statement fraud: the effectiveness of the fraud traingle and*. 99.
11. Sugiyono. (2013). *Metode penelitian kuantitatif kualitatif dan r&d*.
12. Suryani, i. C. (2019). *Analisis fraud diamond dalam mendeteksi financial statement fraud : studi empiris pada perusahaan manufaktur yang terdaftar di bursa efek indonesia ( bei ) tahun 2016 – 2018*. 1–6
13. Weygandt, j. J., kimmel, p. D., & kieso, d. E. (2018). *Financial accounting with international financial reporting standards*. John wiley & sons.
14. Whipple, h. (2018). *Value engineering and the lean start-up. 2016 value summit: the power of* ve.

Ying, c. H., & mei, y. C. (2014). Ceo education and firm performance: evidence from hong kong. *Hong kong baptist university, april*, 1–30.

© Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie)

**Institut Bisnis dan Informatika Kwik Kian**



Hak Cipta Dilindungi Undang-Undang

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
  - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
  - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.