



DAFTAR PUSTAKA

- AICPA, & SAS No. 99. (2002). *Consideration of fraud in a financial statement audit: Statement on auditing standards, 099*. https://egrove.olemiss.edu/aicpa_sas/101
- Altman, E. I. (1968). Financial Ratios, Discriminant Analysis and the Prediction of Corporate Bankruptcy. *The Journal of Finance*, Vol. 23(No. 4), 589–609. <https://doi.org/10.2307/2978933>
- Arens, A. A., Beasley, M. S., Elder, R. J., & Hogan, C. E. (2020). *Auditing and Assurance Services International Perspectives* (17th Ed.). Pearson.
- Association of Certified Fraud Examiners. (2019). *Survei Fraud Indonesia 2019*. ACFE Indonesia Chapter.
- Association of Certified Fraud Examiners (ACFE). (2018). *Report To the Nations 2018 Global Study on Occupational Fraud and Abuse*.
- Bawekes, H. F., Simanjuntak, A. M. A., & Daat, S. C. (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*, Vol. 13(No. 1), 114–134. <https://ejournal.uncen.ac.id/index.php/JAKED/article/view/1429/1128>
- Beneish, M. D. (1999). The Detection of Earnings Manipulation. *Financial Analysts Journal*, Vol. 55, N.
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, Vol. 28(No. 1), 17–82. <https://doi.org/10.1111/j.1911-3846.2010.01041.x>
- Dewi, C. K., & Yuliati, A. (2022). Pengaruh Fraud Hexagon Terhadap Kecurangan Laporan Keuangan (Studi Empiris Pada Perusahaan Makanan dan Minuman Yang Terdaftar di BEI). *Jurnal Riset Terapan Akuntansi*, Vol. 6(No. 2), 115–128. <https://doi.org/https://doi.org/10.5281/zenodo.7262498>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, Vol. 14(No. 1), 57–74. <https://doi.org/10.2307/258191>
- Febriani, D., Cahyati, A. D., Putri, A., & Susanti, N. L. (2022). Determinants of Financial Statement Fraud in Perspective Hexagon Fraud Theory. *Basic and Applied Accounting Research Journal*, Vol. 2(No. 2), 62–77. <https://doi.org/10.11594/baarj.02.02.04>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (Edisi 10). Badan Penerbit Universitas Diponegoro.
- Horwath, C. (2012). *The Mind Behind the Fraudsters Crime: Key Behavioral and Environmental Elements*. 1–62.
- Institut Akuntan Publik Indonesia (IAPI). (2021). Standar Audit 240 (Revisi 2021): Tanggung Jawab Auditor Terkait dengan Kecurangan dalam Suatu Audit atas Laporan Keuangan. In *Standar Profesional Akuntan Publik*.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, Vol. 3, 305–360.



Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). *Intermediate Accounting IFRS Edition* (4th Ed.). John Wiley & Sons.

Kusumosari, L., & Solikhah, B. (2021). Analisis Kecurangan Laporan Keuangan Melalui Fraud Hexagon Theory. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, Vol. 4(No. 3), 753–767. <https://doi.org/10.32670/fairvalue.v4i3.735>

Lionardi, M., & Suhartono, S. (2022). Pendeteksian Kemungkinan Terjadinya Fraudulent Financial Statement menggunakan Fraud Hexagon. *Moneter: Jurnal Akuntansi Dan Keuangan*, Vol. 9(No. 1), 29–38. <https://doi.org/10.31294/moneter.v9i1.12496>

Mardeliani, S., Sudrajat, & Alvia, L. (2022). Analisis Kecurangan Laporan Keuangan Menurut Hexagon Fraud Model Pada Perusahaan Bumh Tahun 2016-2020. *Jurnal Syntax Admiration*, Vol. 3(No. 7), 842–857. <https://doi.org/10.46799/jsa.v3i7.458>

Octaviana, N. (2022). Analisis Elemen-Elemen Fraud Hexagon Theory Sebagai Determinan Fraudulent Financial Reporting. *Jurnal Akuntansi*, Vol. 11(No. 2), 106–121. <https://doi.org/10.46806/ja.v11i2.895>

Otoritas Jasa Keuangan. (2023). *Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 17 Tahun 2023 Tentang Penerapan Tata Kelola Bagi Bank Umum*.

Preicilia, C., Wahyudi, I., & Preicilia, A. (2022). Analisa Kecurangan Laporan Keuangan dengan Perspektif Teori Fraud Hexagon. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, Vol. 5(No. 3), 1467–1479. <https://doi.org/10.32670/fairvalue.v5i3.2476>

Richardson, S. A., Sloan, R. G., Soliman, M. T., & Tuna, I. (2005). Accrual Reliability, Earnings Persistence and Stock Prices. *Journal of Accounting & Economics*, Vol. 39(No. 3). <https://ssrn.com/abstract=521062>

Sagala, S. G., & Siagian, V. (2021). Pengaruh Fraud Hexagon Model Terhadap Fraudulent Laporan Keuangan pada Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar di BEI Tahun 2016-2019. *Jurnal Akuntansi*, Vol. 13(No. 2), 245–259. <https://doi.org/10.28932/jam.v13i2.3956>

Sasongko, N., & Wijyantika, S. F. (2019). Faktor Resiko Fraud Terhadap Pelaksanaan Fraudulent Financial Reporting (Berdasarkan Pendekatan Crown's Fraud Pentagon Theory). *Riset Akuntansi Dan Keuangan Indonesia*, Vol. 4(No. 1), 67–76. <https://doi.org/10.23917/reaksi.v4i1.7809>

Schindler, P. S. (2019). *Business Research Methods* (13th Ed.). The McGraw-Hill Companies.

Scott, W. R. (2015). *Financial Accounting Theory* (7th Ed.). Pearson Canada Inc.

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach*. John Wiley & Sons.

Setyono, D., Hariyanto, E., Wahyuni, S., & Pratama, B. C. (2023). Penggunaan Fraud Hexagon dalam Mendeteksi Kecurangan Laporan Keuangan. *Owner: Riset & Jurnal Akuntansi*, Vol. 7(No. 2), 1036–1048. <https://doi.org/10.33395/owner.v7i2.1325>

Sholikatur, R., & Makaryanawati. (2023). Determinan Kecurangan Laporan Keuangan (Perspektif Fraud Hexagon Theory). *Ekuitas: Jurnal Ekonomi Dan Keuangan*, Vol. 7(No. 3), 328–350. <https://doi.org/10.24034/j25485024.y2023.v7.i3.5484>



Skousen, C. J., Smith, K. R., & Wright, C. J. (2008). *Detecting and Predicting Financial Statement Fraud: The Effectiveness of The Fraud Traingle and SAS No. 99*.

Supriyono, R. A. (2018). *Akuntansi Keperilakuan*. Gadjah Mada University Press.

Suri, A. G., & Rahman, A. (2023). Analisis Fraud Hexagon Dalam Mendeteksi Potensi Kecurangan Laporan Keuangan Pada Perusahaan Badan Usaha Milik Negara (BUMN). *Syntax Literate: Jurnal Ilmiah Indonesia*, Vol. 8(No. 5), 3495–3515. <https://doi.org/10.36418/syntax-literate.v8i5.11885>

Suryakusuma, A., & Stephanus, D. S. (2023). Pengaruh Fraud Hexagon Terhadap Kecurangan Laporan Keuangan Pada BUMN Go Public Indonesia. *Parsimonia: Jurnal Akuntansi, Manajemen Dan Bisnis*, Vol. 10(No. 2), 125–139. <https://doi.org/10.33479/parsimonia.v10i2.785>

Vousinas, G. L. (2019). Advancing theory of fraud: the S.C.O.R.E. model. *Journal of Financial Crime*, Vol. 26(No. 1), 372–381. <https://doi.org/10.1108/JFC-12-2017-0128>

Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond: Considering the Four Elements of Fraud. *CPA Journal*, Vol. 74(No. 12), 38–42.

Wulandari, L. (2018). Pengaruh Political Connection pada Dewan Komisaris dan Dewan Direksi Terhadap Kinerja Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2010-2014. *Calyptra: Jurnal Ilmiah Mahasiswa Universitas Surabaya*, Vol. 7(No. 1), 1196–1226. <https://journal.ubaya.ac.id/index.php/jimus/article/view/1249/1020>

Yadiati, W., Rezwiandhari, A., & Ramdany. (2023). Detecting Fraudulent Financial Reporting In State-Owned Company: Hexagon Theory Approach. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, Vol. 10(No. 1), 128–147. <https://doi.org/10.30656/jak.v10i1.5676>