

REFERENCE

- ACFE (2018). Report to the nations 2018 global study on occupational fraud and abuse. Government Edition. *Association of Certified Fraud Examiners, New York, NY*.
- ACFE (2020). Report to the Nations: 2020 Global Study on Occupational Fraud and Abuse. *Association of Certified Fraud Examiners, New York, NY*.
- ACFE (2020). What is Fraud?
www.acfe.com/fraud101.aspx#:~:text=Other%20examples%20of%20frauds%20committed,healthcare%20fraud%2C%20and%20loan%20fraud.&text=Numerous%20fraudsters%20have%20also%20devised%20schemes%20to%20defraud%20individuals
- Akbar, R. N., Zakaria, A., Prihatni, Rida. (2022). Financial Statement Analysis of Fraud with Hexagon Theory Fraud Approach. *Jurnal Akuntansi, Perpajakan dan Auditing*, 3(1), 137-161.
- Allie, R., Murtanto, Noor, I. N. (2024). Factors That Influence of Fraud Hexagon on Fraudulent Financial Statements with Audit Committee as Moderating Variable. *Jurnal Akuntansi Trisakti*, 11(2), 351-376. Doi : <http://dx.doi.org/10.25105/jat.v11i2.21269>
- Al-Rizky, N., Indrijawati, A., Purisamy, A. J. (2024). Analisis Financial Statement Fraud dengan Pendekatan Vousinas Hexagon Fraud Theory. *Jurnal Bisnis & Akuntansi Kontemporer*, 17(1), 62-81. DOI: 10.26487/akrual.v17i01.28407
- Amin, S. N. (2018). Fraud detection of financial statement by using fraud diamond perspective. *International Journal of Development and Sustainability*, 7(3), 878–891. www.isdsnet.com/ijds
- Annisya, M., Lindrianasari, & Asmaranti, Y. (2016). Pendeteksian Kecurangan Laporan Keuangan Menggunakan Fraud Diamond. *Jurnal Bisnis Dan Ekonomi (JBE)*, 23(1), 72–89.
- Avortri, C., & Agbanyo, R. (2021). Determinants of management fraud in the banking sector of Ghana: the perspective of the diamond fraud theory. *Journal of Financial Crime*, 28(1), 142–155. <https://doi.org/10.1108/JFC-06-2020-0102>
- Cheng, C. H., Kao, Y. F., & Lin, H. P. (2021). A financial statement fraud model based on synthesized attribute selection and a dataset with missing values and imbalanced classes. *Applied Soft Computing*, 108, 107487. <https://doi.org/10.1016/j.asoc.2021.107487>
- Christian, N., Basri, Y. Z. (2019). Analysis of Fraud Triangle, Theory to Detecting Corporate Fraud in Indonesia. *The International Journal of Business Management and Technology*, 3(4), ISSN 2581-3889.
- CNBCIndonesia: <https://www.cnbcindonesia.com/market/20210726191301-17-263827/deretan-skandal-lapkeu-di-pasar-saham-ri-indofarma-hanson>
- 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>

- Demetriades, P., & Owusu-Agyei, S. (2022). Fraudulent financial reporting: an application of fraud diamond to Toshiba's accounting scandal. *Journal of Financial Crime*, 29(2), 729–763. <https://doi.org/10.1108/JFC-05-2021-0108>
- Kanapickienė, R., & Grundienė, Ž. (2015). The Model of Fraud Detection in Financial Statements by Means of Financial Ratios. *Procedia - Social and Behavioral Sciences*, 213, 321–327. <https://doi.org/10.1016/j.sbspro.2015.11.545>
- Fadli, N. Y., Junaidi. (2022). Potential Fraud Detection Analysis of Financial Statements: Diamond Fraud Approach. *Journal of Telaah Bisnis*, 23(1), 72–85.
- Fitri, D., Paramitha, N.M., Budiyo, R. (2023). *Fraud Risk Assessment*. Jakarta: PUSDIKLATWAS BPKP.
- Khamainy, A. H., Ali, M., & Setiawan, M. A. (2022). Detecting financial statement fraud through new fraud diamond model: the case of Indonesia. *Journal of Financial Crime*, 29(3), 925–941. <https://doi.org/10.1108/JFC-06-2021-0118>
- 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>
- Lionardi, M., Suhartono, S. (2022). Pendeteksian Kemungkinan Terjadinya Fraudulent Financial Statement menggunakan Fraud Hexagon. *Moneter: Jurnal Akuntansi dan Keuangan*, 9(1), 29–38.
- Lubis, H. Z. (2023). *Indikasi Kecurangan Laporan Keuangan Berbasis Fraud Diamond*. Medan: UMSU Press.
- M. ADAM PRAYOGA, & EKA SUDARMAJI. (2019). Kecurangan Laporan Keuangan Dalam Perspektif Fraud Diamond Theory: Studi Empiris Pada Perusahaan Sub Sektor Transportasi Di Bursa Efek Indonesia. *Jurnal Bisnis Dan Akuntansi*, 21(1), 89–102. <https://doi.org/10.34208/jba.v21i1.503>
- Martantya, D. (2013). Pendeteksian Kecurangan Laporan Keuangan melalui Faktor Risiko Tekanan dan Peluang. *Diponegoro Journal of Accounting*, 2(2), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Meihendri, Yuni, Rifa, D, Nurhuda, Irda, Tasrif, S.M. (2022). The effect of financial stability, financial targets and rationalization on financial statements fraud. *Journal of Contemporary Accounting*, 4(3), 169–178.
- Mohamed, N., & Handley-Schachelor, M. (2014). Financial Statement Fraud Risk Mechanisms and Strategies: The Case Studies of Malaysian Commercial Companies. *Procedia - Social and Behavioral Sciences*, 145, 321–329. <https://doi.org/10.1016/j.sbspro.2014.06.041>
- Mulia, C., & Tanusdjaja, H. (2021). Analisis Fraud Diamond Untuk Mendeteksi Terjadinya. 1(1), 10–19. http://eprints.ums.ac.id/52110/11/Naskah_Jurnal_Publikasi-lutfi.pdf

- Rahmatika, D. N., Kartikasari, M. D., Dewi Indriasih, D., Sari, I. A., & Mulia, A. (2019). Detection of Fraudulent Financial Statement; Can Perspective of Fraud Diamond Theory be applied to Property, Real Estate, and Building Construction Companies in Indonesia? *European Journal of Business and Management Research*, 4(6), 1–9.
<https://doi.org/10.24018/ejbmr.2019.4.6.139>
- Rais, W. P., Yustika, N. F., Darmawan, A. A. R., & Sohilauw, M. I. (2021). Kontribusi Profitabilitas Terhadap Pertumbuhan Laba Pt. Bank Rakyat Indonesia (Persero), Tbk. *Eqien: Jurnal Ekonomi Dan Bisnis*, 8(2).
<https://doi.org/10.34308/eqien.v8i2.240>
- Rengganis, R. M. Y. D., Sari, M. M. R., Budiasih, I. G. A. ., Wirajaya, I. G. A., & Suprasto, H. B. (2019). The fraud diamond: element in detecting financial statement of fraud. *International Research Journal of Management, IT and Social Sciences*, 6(3), 1–10. <https://doi.org/10.21744/irjmis.v6n3.621>
- Sihombing, K.S. and Nur Rahardjo, D.S. (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*, Vol. 3 No. 2, pp. 1-12.
- Skousen, J.C., Wright, J.C. and Dan Smith Kevin, R. (2009), Detecting and predicting financial statement fraud: the effectiveness of the fraud triangle and SAS no. 99, *Corporate and Firm Performance Advances in Financial Economics*, Vol. 13, pp. 53-81.
- Suwena, K. R. (2021). Tekanan, Kesempatan, dan Rasionalisasi Pemicu Tindakan Kecurangan (Fraud) pada Perusahaan. *Jurnal Ilmiah Akuntansi*, 6(1), 102.
<https://doi.org/10.23887/jia.v6i1.31540>
- The Indonesian Accounting Review*, 9(2), 121.
<https://doi.org/10.14414/tiar.v9i2.1632>
- Umar, H., Partahi, D., & Purba, R. B. (2020). Fraud diamond analysis in detecting fraudulent financial report. *International Journal of Scientific and Technology Research*, 9(3), 6638–6646.
- Utami, I., Wijono, S., Noviyanti, S., & Mohamed, N. (2019). Fraud diamond, Machiavellianism and fraud intention. *International Journal of Ethics and Systems*, 35(4), 531–544. <https://doi.org/10.1108/IJOES-02-2019-0042>
- Wolfe, D.T. and Hermanson, D.D.R. (2004), “The fraud diamonds: considering the four elements of fraud”, *CPA Journal*, Vol. 74 No. 12, pp. 38-42.
- Yesiariani, M., & Rahayu, I. (2016). Analisis Fraud Diamond Dalam Mendeteksi (Studi Empiris pada Perusahaan LQ-45 yang Terdaftar di Bursa Efek Indonesia Tahun 2010 - 2014). *Symposium Nasional Akuntansi XIX, Lampung*, 1–22.
- Yulistyawati, N. K. A., Suardikha, I. M. S., & Sudana, I. P. (2019). The analysis of the factor that causes fraudulent financial reporting with fraud diamond. *Jurnal Akuntansi & Auditing Indonesia*, 23(1), 1–10.
<https://doi.org/10.20885/jaai.vol23.iss1.art1>

- Yusniarti, V., Mulyati, H., & Amrizal. (2021). Analysis of The Influence of Pentagon Fraud in Detecting Financial Statement Fraud Using Method F-Score (Empirical Study on Manufacturing Companies Listed on Stock Exchange Indonesia 2015-2019 Period). *Procedia of Social Sciences and Humanities*, c, 40–56. <https://pssh.umsida.ac.id/index.php/pssh>
- Zhang, Y., Hu, A., Wang, J., & Zhang, Y. (2022). Detection of fraud statement based on word vector: Evidence from financial companies in China. *Finance Research Letters*, 46(86), 102477. <https://doi.org/10.1016/j.frl.2021.102477>