

## DAFTAR PUSTAKA

- Aprilia. 2017. *Analisis Pengaruh Fraud Pentagon Terhadap kecurangan Laporan Keuangan Menggunakan Beneish Model Pada Perusahaan Yang Menerapkan Asean Corporate Governance Scorecard*. JURNAL ASET (AKUNTANSI RISET), 9 (1), 2017, 101-132. ISSN: 2541-0342
- Arisandi, Dopi. 2017. *Fraud Pentagon dalam Mendeteksi Kecurangan Laporan Keuangan pada Perusahaan Keuangan dan Perbankan di Indonesia*. Seminar Nasional Copetitive Advantage. ISBN: 978-602-74335-3-3. Palembang July, 22 2017.
- Association of Certified Fraud Examiners. 2018. *Report to the Nations on Occupational Fraud and Abuse*.
- Bell, T. B., dan Carcello, J. V. 2000. A Decision Aid for Assessing the Likelihood of Fraudulent Financial Reporting. *Auditing: Journal of Practice & Theory*, 19, 1, 169.
- Cressey, D. R. (1953), *Other People's Money: A Study in the Social Psychology of Embezzlement*. Glencoe. *The Free Press*, USA.
- Colby & Kisner, C. 2007. *Therapeutic Exercise Foundations and Techniques*. 5th. Philadelphia: F.A Davis Company.
- Dodd, E.M.Jr, 1932. *For whom are corporate manager trustees?* Harvard Law Review, 45, 1145-1163.
- Dorminey, Jack. Flemming, A. Scott. Kranacher, Marry-Jo, and Riley, Richard A. Jr. 2012. *The evolution of fraud theory*. Issues in accounting education 27 (2):555-579.
- Elder, R.J., Beasley, M.S., Arens, A.A., dan Jusuf, A.A. (2009), *Auditing and Assurance Services an Integrated Approach an Indonesian Adaptation 12th*, Singapore, Prentice Hall.
- Friedman, A.L., Miles, S., 2006. *Stakeholders: Theory and Practice*.
- Freeman, R.E., Harrison. J.S., Wicks, A.C., Parmar, B.L., De Colle, S., 2010. *Stakeholder theory: the state of art*, Cambridge: Cambridge University Press.
- Gamble, A. Kelly, G., 2001. Shareholder value and the stakeholder debate in the UK, *Corporate Governance*, 9 (2), 110-117
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: BP UNDIP.

- Gray, R.H., Owen, D.L., Adam, C., 1996. Accounting and accounting: changes and challenges in corporate social and environmental reporting, Hemel Hempstead, Prentice Hall.
- Green, B.P., and Thomas G. Calderon, 1999. Exploring Collusion through Consolidation of Positions, Duties, and Controls as a Factor in Financial Statement Fraud. *Working Paper*. [www.ssrn.com](http://www.ssrn.com)
- Hermuningsih. (2012). Pengaruh Profitabilitas, *Size* Terhadap Nilai Perusahaan dengan Struktur Modal sebagai Variabel Intervening. *Jurnal Siasat Bisnis*, Volume 16, Nomor 2.
- Horwath, C. (2011), Putting the Freud in Fraud: Why the Fraud Triangle Is No Longer Enough, In Horwath, Crowe.
- Ikatan Akuntan Indonesia. 2009. Pernyataan Standar Akuntansi Keuangan Nomor 1 (Revisi 2009)
- Ikatan Akuntan Indonesia. 2015. Pernyataan Standar Akuntansi Keuangan
- Jensen, M. C., dan W. Meckling. 1976. *Theory of the Firm: Managerial Behavior, Agency Cost, and Ownership Structure*. *Journal of Financial Economics* 3:305-360.
- Jogijayanto. 2003. *Teori Portofolio dan Analisis Investasi*. Edisi ketiga. Yogyakarta. BPF: Yogyakarta.
- Kranacher, M. J., Riley R. A. Jr. & Wells, J. T. (2011). *Forensic Accounting and Fraud Examination*. New York, NY: John Wiley & Sons.
- Kohlberg, L. 1969. Stage and sequence: The cognitive-development approach moral action to socialization. In D. A. Goslin (Ed). *Handbook of socialization theory and research* (pp.347-480). Chicago: RandMcNally
- Kurnia, A. A., & Anis, I. (2017). Analisis Fraud Pentagon dalam Mendeteksi Kecurangan Laporan Keuangan dengan Menggunakan Fraud Score Model. *Journal of Simposium Nasional Akuntansi XX*.
- Lev, B., Patell, J., 1989. *On the usefulness of earnings and earnings research: Lesson and directions from two decades of Empirical research*, *Journal of Accounting Research*, 27 (Supplement), 153-201
- Lokanan, M. E. 2015. "Chalenges to the fraud triangle; Question on its usefulness". *Accounting Forum*, Vol. 93, No. 3, hlm: 201-224.
- Loebbecke, J.K., M.M. Eining dan J.J Willingham. 1989. *Auditors Experience with Irregularities: Frequency Nature and Detectability*. *Auditing: A Journal of Practice & Theory*, 9 (Fall): 1-28.

Luthans, F. 2011. *Organizational Behavior: an Evidence-Based Approach*. New York: McGraw-Hill.

Merissa Yesiariani, Isti Rahayu. 2017. *Deteksi financial statement fraud: Pengujian dengan fraud diamond*. Jurnal Akuntansi & Auditing Indonesia, Vol. 21 No. 1, P 1410-2420, E 2528-6528.

Norazida, Mohamed. 2015. *Root of Responsibilities to Financial Statement Fraud Control*. Procedia Economics and Finance. 28 (2015) 46-52.

Husmawati, Pera., Yossi Septriani, Irda Rosita, Desi Handayani. 2017. *Fraud Pentagon Analysis in Assessing the Likelihood of Fraudulent Financial Statement*. International Conference of Applied Science on Engineering, Business, and Information Technology (ICo-ASCNITech). ISSN: 2598-2532.

Peraturan Menteri Keuangan Nomor 17/PMK/01/2008 Tentang Jasa Akuntan Publik

Piaget, J. 1932. *The Moral Judgment of the Child*. London: Routledge & Kegan Paut, Ltd.

Putriasih, K., Ni N. T. H., & Made A. W. (2016). Analisis Fraud Diamond dalam Mendeteksi Financial Statement Fraud: Studi Empiris pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2013-2015. *e-Journal SI Ak Universitas Pendidikan Ganesha Jurusan Akuntansi Program SI Vol:6 No:3*.

Puspita, Made Yessi, Gerianta Wirawan Yasab. 2017. *Fraud Pentagon Analysis in Detecting Fraudulent Financial Reporting (Study on Indonesian Capital Market)*. International Journal of Sciences: Basic and Applied Research (IJSBAR) ISSN 2307-4531.

Quraini, Fidyah dan Yuni Rimawati. 2018. *Determinan Faudulent Financial Reporting Using Fraud Pentagon Analysis*. Journal of auditing, Finance and Forensik Accounting (JAFFA) E-ISSN: 2461-0607 Vol. 6, No. 2, Page. 105 – 114.

Ramamoorti, S. 2008. *The psychology and sociology of fraud; integrating the behavioral sciences component into fraud and forensic accounting curricula*. Issues in accounting education 23 (4):521-533.

Riyanto, Bambang, (1977). *Dasar-dasar Pembelanjaan Perusahaan*. Gadjah Mada University Press

Robert, Angg. 1997. *Buku Pintar Pasar Modal Indonesia*. Mediasoft Indonesia. Jakarta.

- Romney, M. and Steinbart, P. 2006. *Accounting Information System 12th*. New Jersey. Pearson Prentice Hall.
- Ross, S.A., 1973. The Economic Theory of Agency: The Principal's problem, Decision Making under Uncertainty, 63 (2), 134-135
- Rukmana, Heru Satria. 2018. *Pentagon Fraud effect on Financial Statemen Fraud and Firm Value Evindence in Indonesia*. South East Asia Journal of Contemporary Business, Economics and Law, Vol. 16, Issue 5(August) ISSN 2289-1560.
- Salvatore, Dominick. (2005). *Ekonomi Manajerial dalam Perekonomian Global*. Jakarta: Salemba Empat.
- Schuchter, A. L., M. 2015. "Beyond the fraud triangle; Swiss and Austrian Elite fraudster". *Accounting Forum*, Vol. 39, No. 3, hlm: 176-187.
- Siddiq, Faiz Rahman., Achyani, Fatchan, Zulfikar. *Fraud Pentagon dalam Mendeteksi Financial Statement Fraud*. Seminar Nasional dan The 4th Call for Syariah Paper. ISSN 2460-0784.
- 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*, 03, 02, 1 – 12.
- Scott, W. R., 2012. *Financial Accounting Theory* 6<sup>rd</sup> edition. Toronto: Prentice Hall.
- Skousen, Christopher J., Kevin R. Smith and Charlotte J. Wright, 2008. Detecting And Predicting Financial Statement Fraud: The Effectiveness Of The Fraud Triangle And SAS No. 99. Link: <http://ssrn.com/abstract=1295494>.
- Smith, H.J., 2003. The shareholders vs. stakeholders debate, *Management Review*, Summer 2003, July 15 Available at: <http://sloanreview.mit.edu/article/the-shareholders-vs-stakeholders-debate/> (Accessed 18 August 2013)
- Sugiyono, (2012). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta
- Sujoko & Ugy Soebiantoro. (2007). Pengaruh Struktur Kepemilikan, *Leverage*, Faktor Intern, dan Faktor Ekstern Terhadap Nilai Perusahaan. *Jurnal Manajemen dan Kewirausahaan*, Volume 9, Nomor 1, Maret 2007.
- Statement of Financial Accounting Standards No.1, (2006), " Conceptual Framework for Financial St. Pierre, K. dan Anderson, J. A. 1984. "An Analysis of The Factors Associated With Lawsuits Against Public Accountants". The Accounting Review, April: 242-263. https://www.jstor.org/stable/247297?seq=1#page\_scan\_tab\_contents*

- Stice, J.D. 1991. "Using Financial and Market Information to Identify Preengagements Factors Associated with Lawsuits Against Auditors". *The Accounting Review* (July): 516-533.
- Tessa, C & Harto, P. (2016). *Fraudulent Financial Reporting: Pengujian Teori Fraud Pentagon Pada Sektor Keuangan dan Perbankan di Indonesia*. Simposium Nasional Akuntansi XIX.
- Tugas, Florenz C., 2012. Exploring A New Element Of Fraud: A Study On Selected Financial Accounting Fraud Cases In The World. *American International Journal Of Contemporary Research*, Vol. 2, No. 6: 112-121.
- Ulfah, Maria., Elva Nuraina, Anggita Langgeng Wijaya. 2017. *Pengaruh Fraud Pentagon Mendeteksi Fraudulent Financial Reporting*. Vol. 5 No. 1.Hlmn. 399-418. e- ISSN: 2337-9723
- Umar, Husein. 2013. *Metode Penelitian Untuk Skripsi dan Tesis Bisnis Edisi Kedua*. PT. Rajagrafindo Persada: Jakarta.
- Warsidi, Bambang Agus Pramuka, & Suhartinah. 2018. Determinan Fiancial Statement Fraud: Perspektif Theory of Fraud Diamond (Study Empiris pada Perusahaan Sektor Perbankan di Indonesia Tahun 2011-2015). *Jurnal Ekonomi, Bisnis, dan Akuntansi (JEBA)*. Volume 20 Nomor 3 Tahun 2018.
- Whellan, C., McBarnet, D., 1999. *Creative Accounting and the Cross-Eyed Javelin Thrower*, John Wiley & Sons, Ltd, England.
- Wolfe, David T and Dana R. Hermanson. 2004. "The Fraud Diamond: Considering the Four Elements of Fraud". *CPA Journal*. 74.12: 38-42.
- Watt, R. L., & Zimmerman, J. L. 1983. *Agency problem, auditing and theory of the firm: some evidence*. *Journal of Law and Economics*, 26(3), 613-633.
- Widiyarti, Agung. 2018. *Determinan Kemungkinan Terjadinya Fraudulent Finansial Statement pada PDAM Indonesia*. Tesis. Program Pascasarjana Fakultas Ekonomi Universitas Islam Indonesia. Yogyakarta.
- Zawawi, M. 2019. "Determinan of Behavior Intention of Fraudulent Financial Reporting; using the Theory Reasoned Action". *Management and Accounting Review*, Vol. 10, No. 1, hlm.
- 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*, Vol.13 No. 2