

REFERENCES

Accounting Scandals - List of Top 10 Scandals in Past Decades. (2020, June 12).

Retrieved July 14, 2020, from

<https://corporatefinanceinstitute.com/resources/knowledge/other/top-accounting-scandals/>

Achmad, T., & Pamungkas, I. D. (2018). *Fraudulent Financial Reporting Based of Fraud Diamond Theory: A Study of the Banking Sector in Indonesia.*

24(999), 401–405. [https://doi.org/10.19627/j.cnki.cn31-](https://doi.org/10.19627/j.cnki.cn31-1700/th.2018.05.008)

1700/th.2018.05.008

Apriliana, S., & Agustina, L. (2017). The Analysis of Fraudulent Financial Reporting Determinant through Fraud Pentagon Approach. *Jurnal*

Dinamika Akuntansi, 9(2), 154–165.

<https://doi.org/10.15294/jda.v7i1.4036>

Arifin, M. B., & Prasetyo, A. B. (2018). Factors Influencing in the Fraudulent Financial Reporting. *Jurnal Dinamika Akuntansi*, 10(2), 99–112.

<https://doi.org/10.15294/jda.v10i2.15220>

Bloomenthal, A. (2020, June 11). Detecting Financial Statement Fraud. Retrieved

July 14, 2020, from <https://www.investopedia.com/articles/financial-theory/11/detecting-financial-fraud.asp>

Duggan, T. (2016, October 26). The Guidelines for External Audit Quality

Assurance. Retrieved July 14, 2020, from

<https://smallbusiness.chron.com/guidelines-external-audit-quality-assurance-15498.html>

Editor, M. (n.d.). How to Correctly Interpret P Values. Retrieved July 14, 2020, from <https://blog.minitab.com/blog/adventures-in-statistics-2/how-to-correctly-interpret-p-values>

Hayes, A. (2020, February 05). What Everyone Needs to Know About Liquidity Ratios. Retrieved July 14, 2020, from <https://www.investopedia.com/terms/l/liquidityratios.asp>

Hayes, A. (2020, July 02). Leverage. Retrieved July 14, 2020, from <https://www.investopedia.com/terms/l/leverage.asp>

Kenton, W. (2020, January 29). Descriptive Statistics. Retrieved July 14, 2020, from https://www.investopedia.com/terms/d/descriptive_statistics.asp

Kenton, W. (2020, May 16). Why Profitability Ratios Matter. Retrieved July 14, 2020, from <https://www.investopedia.com/terms/p/profitabilityratios.asp>

Kopp, C. (2020, July 12). Agency Theory. Retrieved July 14, 2020, from <https://www.investopedia.com/terms/a/agencytheory.asp>

Profitability Ratios - Calculate Margin, Profits, Return on Equity (ROE). (2020, March 03). Retrieved July 14, 2020, from <https://corporatefinanceinstitute.com/resources/knowledge/finance/profitability-ratios/>

Segal, T. (2020, May 04). Enron Scandal: The Fall of a Wall Street Darling.

Retrieved July 14, 2020, from

<https://www.investopedia.com/updates/enron-scandal-summary/>

Sorkin, A. (2002, September 13). 2 Top Tyco Executives Charged With \$600

Million Fraud Scheme. Retrieved July 14, 2020, from

<https://www.nytimes.com/2002/09/13/business/2-top-tyco-executives-charged-with-600-million-fraud-scheme.html>

Stephanie. (2019, August 09). Data Collection Methods. Retrieved July 14, 2020,

from <https://www.statisticshowto.com/data-collection-methods/>

Suyanto, S. (2009). Fraudulent Financial Statement: Evidence from Statement on

Auditing Standard No. 99. *Gajah Mada International Journal of Business*, 11(1), 117. <https://doi.org/10.22146/gamaijb.5539>

The Jakarta Post. (n.d.). Audit agency finds alleged violation in Garuda Indonesia financial report. Retrieved July 14, 2020, from

<https://www.thejakartapost.com/news/2019/06/26/audit-agency-finds-alleged-violation-in-garuda-indonesia-financial-report.html>

Triyanto, D. N. (2019). Fraudulence Financial Statements Analysis using

Pentagon Fraud Approach. *Journal of Accounting Auditing and Business*, 2(2), 26. <https://doi.org/10.24198/jaab.v2i2.22641>

Wolfe, M. (2019, January 10). Types of Financial Statement Fraud. Retrieved July 14, 2020, from <https://pocketsense.com/types-financial-statement-fraud-7396545.html>

Yessi Puspitha, M., & Wirawan Yasa, G. (2018). Fraud Pentagon Analysis in Detecting Fraudulent Financial Reporting (Study on Indonesian Capital Market). *International Journal of Sciences: Basic and Applied Research*, 42(5), 93–109.

<http://gssrr.org/index.php?journal=JournalOfBasicAndApplied>

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>