

DAFTAR PUSTAKA

- ACFE. (2020). Report to The Nations on Occupational Fraud and Abuse. Texas, United States: Association of Certified Fraud Examiners.
- Adisasmita, Raharjo. 2006. Pembangunan Pedesaan dan Perkotaan. Graha ilmu. Yogyakarta.
- Andini, D. R., Mohamad, R. N., & Dedik, N. T. (2017). Pengaruh Faktor-Faktor Fraud Triangle Terhadap Financial Statement Fraud. *e-Proceeding of Management: Vol.4, No.3*, 2715-2722.
- Christoper, J. S., Kevin, R. S., & Charlotte, J. W. (2008). Detecting and Predicting Financial Statement Fraud: The Effectiveness of the Fraud Triangle and SAS No.99.
- Cressey, D. (1953). Other people's money, dalam: The Internal Auditor as Fraud buster, Hillison, William. Et. Al. 1999. Managerial Auditing Journal, MCB University Press, Vol. 14 (7):351-362.
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward A Stewardship Theory of Management. *Academy of Management Review* Vol. 22 No.1.
- David M. Van Slyke, 2006. "Agents or Stewards: Using Theory to Understand the Government-Nonprofit Social Service Contracting Relationship", *Journal of Public Administration Research and Theory*, No. 17.
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28(1), 17–82. <https://doi.org/10.1111/j.1911-3846.2010.01041.x>
- Dhea, V. R., & Elly, S. (2019). Pengaruh Faktor-Faktor Fraud Triangle Terhadap Financial Statement Fraud. *Jurnal Akuntansi Riset*, 11 (2), 301-314.
- Ghozali, Imam. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Semarang: Badan Penerbit Universitas Diponegoro
- Gravitt, J. 2006. Regocnizing Financial
- Gusti, I., Oka, P., Utama, S., Ramantha, W., Dewa, I., & Badera, N. (2018). *Analisis Faktor-Faktor Dalam Perspektif Fraud Triangle Sebagai Prediktor Fraudulent Financial Reporting* (Vol. 7, Issue 1).
- Jensen, M. C., dan Meckling, W.H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics* (3), 305–360.
- Laila, T., & Marfuah. (2015). Deteksi Financial Statement Fraud Dengan Analisis Fraud Triangle Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi dan Auditing Indonesia*, 19(2), 112-125.

- Lou, Y. I. and Wang, M. L. (2009). "Fraud Risk Factor of The Fraud Triangle Assessing The Likelihood Of Fraudulent Financial Reporting". *Journal of Business & Economics Research*, 7 (2).
- Mardianto, & Carissa, T. (2019). Analisis Pengaruh Fraud Triangle Dalam Mendeteksi Kecurangan Laporan Keuangan. *Jurnal Benefita* 4(1), 87-103.
- MD, T. M., & Ishtiak, A. S. (2020). Detection of Financial Statement Frauds Using Beneish Model: Empirical Evidence from Listed Pharmaceutical Companies in Bangladesh. *International Journal of Management, Accounting and Economics*.
- Mehta, A., & Bhavani, G. (2015). *Journal of Forensic and Investigative Accounting* Volume 9 : Issue 1 , January – June , 2017 *Journal of Forensic and Investigative Accounting*, 9(1), 692–710.
- Messier, W.F., Glover, S.M., dan Prawitt, D.F. (2006). *Auditing and Assurance Services a Systematic Approach*. Edisi Keempat. Penerbit Salemba 4. McGraw-Hill Irwin.Singapore
- Nella, K. N., & Hanung, T. (2017). Analisis Faktor-Faktor yang Mempengaruhi Terjadinya Financial Statement Fraud: Perspektif Diamond Fraud Theory. *Jurnal Akuntansi dan Auditing*, 118-143.
- Sihombing, T., & Cahyadi, C. C. (2021). *THE EFFECT OF FRAUD DIAMOND ON FRAUDULENT FINANCIAL STATEMENT IN ASIA PACIFIC COMPANIES* (Vol. 13).
- Sihombing, K.S., dan 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*, 3 (02), 1-12.
- Skousen, C. J., Smith, K. R., Wright, C. J., & Chasteen Chair, L. G. (2008). *DETECTING AND PREDICTING FINANCIAL STATEMENT FRAUD: THE EFFECTIVENESS OF THE FRAUD TRAIANGLE AND SAS No. 99*. <http://ssrn.com/abstract=1295494Electroniccopyavailableat:http://ssrn.com/abstract=1295494>
- Surya, W. S., & Annisa, N. (2018). Pendeteksian Kecurangan Pada Pelaporan Keuangan Dengan Analisis Fraud Triangle. *e-Proceeding of Management: Vol.5, No.3*, 3330-3341.
- Triyanto, D. N. (2019). Fraudulence Financial Statements Analysis using Pentagon Fraud Approach. *Journal of Accounting Auditing and Business - Vol.2, No.2*.
- Veranita, Harenda. (2018). Pengaruh Fraud Triangle terhadap Tingkat Risiko Terjadinya Fraudulent Financial Statement. Skripsi Universitas Atma Jaya Yogyakarta

Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2016). *Financial Accounting*. John Wiley & Sons.

Wicaksana, E. A., & Suryandari, D. (2019). Pendeteksian Kecurangan Laporan Keuangan Pada Perusahaan Pertambangan Di Bursa Efek Indonesia. *Jurnal RAK (Riset Akuntansi Keuangan)*, Vol. 4 No. 1. Semarang

