

DAFTAR PUSTAKA

- Agustina, F., Nurkholis, & Rusydi, M. K. (2021). Research in Business & Social Science Auditors' professional skepticism and fraud detection. *International Journal of Research in Business and Social Science*, 10(4), 275–287.
- 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>
- Bonrath, A., & Eulerich, M. (2021). Internal Auditing's Role in Preventing and Detecting Fraud: An Empirical Analysis. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3899753>
- Daoud, L., Marei, A., Al-Jabaly, S. M., & Aldaas, A. A. (2021). Moderating the role of top management commitment in usage of computer-assisted auditing techniques. *Journal of Accounting, Auditing and Finance*, 7(2), 457–468. <https://doi.org/10.5267/j.ac.2020.11.005>
- Demetriades, P., & Owusu-Agyei, S. (2021). 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>
- Demirović, L., Isaković-Kaplan, Š., & Proho, M. (2021). Internal Audit Risk Assessment in the Function of Fraud Detection. *Journal of Forensic Accounting Profession*, 1(1), 35–49. <https://doi.org/10.2478/jfap-2021-0003>
- Drogalas, G., Arampatzis, K., & Anagnostopoulou, E. (2020). The relationship between corporate governance, internal audit and audit committee: Empirical evidence from Greece. *Corporate Ownership and Control*, 14(1), 569–577. <https://doi.org/10.22495/cocv14i1c4art3>
- Gissila, T. A. (2021). *Assessing Practice of Information Technology Audit and Fraud Detection*.

- Halbouni, S. S., Obeid, N., & Garbou, A. (2020). Corporate governance and information technology in fraud prevention and detection: Evidence from the UAE. *Managerial Auditing Journal*, 31(6–7), 589–628. <https://doi.org/10.1108/MAJ-02-2015-1163>
- Hazami-Ammar, S. (2020). Internal auditors' perceptions of the function's ability to investigate fraud. *Journal of Applied Accounting Research*, 20(2), 134–153. <https://doi.org/10.1108/JAAR-09-2017-0098>
- Indrati, M., Purwaningsih, E., Agustinah, W., & Sarikha, A. (2020). *Corporate Governance Mechanisms and Possible Financial Statements Containing Fraud*. November, 8609–8621. <https://doi.org/10.33258/birci.v4i4.2805>
- Islam, S., & Stafford, T. (2022). Factors associated with the adoption of data analytics by internal audit function. In *Managerial Auditing Journal* (Vol. 37, Issue 2). <https://doi.org/10.1108/MAJ-04-2021-3090>
- Jannopat, S., & Phornlaphatrachakorn, K. (2022). Fraud Investigation, Internal Audit Quality and Organizational Performance: Empirical Evidence from Thai Listed Companies. *Journal of Asian Finance, Economics and Business*, 9(1), 311–324. <https://doi.org/10.13106/jafeb.2022.vol9.no1.0311>
- Jo, H., Hsu, A., Llanos-Popolizio, R., & Vergara-Vega, J. (2021). Corporate Governance and Financial Fraud of Wirecard. *European Journal of Business and Management Research*, 6(2), 96–106. <https://doi.org/10.24018/ejbm.2021.6.2.708>
- Kartim, Sutisman, M. Y. N. M. B. H. I. M. A. A. (2022). Independence and Competence on Audit Fraud Detection: Role of Professional Skepticism as Moderating. *Jurnal Akuntansi*, 26(1), 161. <https://doi.org/10.24912/ja.v26i1.823>
- Khaksar, J., Salehi, M., & Lari DashtBayaz, M. (2022). The relationship between auditor characteristics and fraud detection. *Journal of Facilities Management*, 20(1), 79–101. <https://doi.org/10.1108/JFM-02-2021-0024>

- Luh, P. W. (2021). Jurnal Fair Value. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 04(01), 27–39.
- Mansour, E. M. (2020). Factors Affecting the Adoption of Computer Assisted Audit Techniques in Audit Process: Findings from Jordan. *Business and Economic Research*, 6(1), 248. <https://doi.org/10.5296/ber.v6i1.8996>
- McKee, T. E. (2020). Increase your fraud auditing effectiveness by being unpredictable! *Managerial Auditing Journal*, 21(2), 224–231. <https://doi.org/10.1108/02686900610639338>
- Muslim Muslim, D. L. (2021). Causality of Fraud Detection. *Accounting Research Journal* 25(1), 19. <https://doi.org/10.24912/ja.v25i1.722>
- Naqvi, A. (2020). Intelligent Automation of Fraud Detection. *Artificial Intelligence for Audit, Forensic Accounting, and Valuation*, 217–226. <https://doi.org/10.1002/9781119601906.ch12>
- Nasir, N. A. B. M., Ali, M. J., & Ahmed, K. (2020). Corporate governance, board ethnicity and financial statement fraud: evidence from Malaysia. *Accounting Research Journal*, 32(3), 514–531. <https://doi.org/10.1108/ARJ-02-2018-0024>
- Nwoke, U., Ekwelem, C. M., & Agbowo-Egbo, H. C. (2022). Curbing corruption and promoting a more efficient corporate governance regime in Nigeria. *Journal of Financial Crime*, ahead-of-p(ahead-of-print). <https://doi.org/10.1108/jfc-01-2022-0025>
- Owusu, G. M. Y., Koomson, T. A. A., Alipoe, S. A., & Kani, Y. A. (2021). Examining the predictors of fraud in state-owned enterprises: an application of the fraud triangle theory. *Journal of Money Laundering Control*. <https://doi.org/10.1108/JMLC-05-2021-0053>
- Pedrosa, I., Costa, C. J., & Aparicio, M. (2020). Determinants adoption of computer-assisted auditing tools (CAATs). *Cognition, Technology and Work*, 22(3), 565–583. <https://doi.org/10.1007/s10111-019-00581-4>

- Putri, N. P. A. W., Putra, I. N. W. A., Wirakusuma, M. G., & Suputra, I. D. G. D. (2022). Effect of Independence, Professionalism, and Experience of Internal Auditors on Fraud Prevention With Organizational Culture As Moderating Variable. *Linguistics and Culture Review*, 6, 565–580. <https://doi.org/10.21744/lingcure.v6ns1.2108>
- Rizwan, S., & Chughtai, S. (2022). Reestablishing the legitimacy after fraud: does corporate governance structure matter? *South Asian Journal of Business Studies*, ahead-of-p(ahead-of-print). <https://doi.org/10.1108/sajbs-08-2020-0286>
- Rostami, V., & Rezaei, L. (2021). Corporate governance and fraudulent financial reporting. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-07-2021-0160>
- Rustiarini, N. W., Yuesti, A., & Gama, A. W. S. (2020). Public accounting profession and fraud detection responsibility. *Journal of Financial Crime*, 28(2), 613–627. <https://doi.org/10.1108/JFC-07-2020-0140>
- Samagaio, A., & Diogo, T. A. (2022). Effect of Computer Assisted Audit Tools on Corporate Sustainability. *Sustainability (Switzerland)*, 14(2). <https://doi.org/10.3390/su14020705>
- Sánchez-Aguayo, M., Urquiza-Aguiar, L., & Estrada-Jiménez, J. (2021). Fraud detection using the fraud triangle theory and data mining techniques: A literature review. *Computers*, 10(10), 1–22. <https://doi.org/10.3390/computers10100121>
- Sebiat, B. (2021). *Computer-Assisted Audit Tools and Techniques: Advantages and Challenges*. 02(December), 622–639.
- Tang, J., & Karim, K. E. (2020). Financial fraud detection and big data analytics – implications on auditors' use of fraud brainstorming session. *Managerial Auditing Journal*, 34(3), 324–337. <https://doi.org/10.1108/MAJ-01-2018-1767>

Wahyuni-TD, I. S., Haron, H., & Fernando, Y. (2021). The effects of good governance and fraud prevention on performance of the zakat institutions in Indonesia: a Sharī‘ah forensic accounting perspective. *International Journal of Islamic and Middle Eastern Finance and Management*, 14(4), 692–712. <https://doi.org/10.1108/IMEFM-03-2019-0089>

Zainal, S. F., Hashim, H. A., Ariff, A. M., & Salleh, Z. (2021). Research on fraud: an overview from small medium enterprises (SMEs). *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-09-2021-0205>

ZGarni, I., HLIOUI, K., & ZEHRI, F. (2020). Effective audit committee, audit quality and earnings management. *Journal of Accounting in Emerging Economies*, 6(2), 138–155. <https://doi.org/10.1108/jaee-09-2013-0048>

