

DAFTAR PUSTAKA

- ACFE. (2022). Occupational Fraud 2022: A Report to the nations. *Acfe*, 1–96.
- Amaliyah, A. (2019). Apakah Accounting Fraud Disebabkan Kesalahan Individu Atau Budaya Organisasi? *Jurnal Akuntansi Multiparadigma*, 10(3), 569–582. <https://doi.org/10.21776/ub.jamal.2019.10.3.33>
- Aprilia, A. (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), 101. <https://doi.org/10.17509/jaset.v9i1.5259>
- Apriyanto, & Iswandi. (2018). *Metode Penelitian Kuantitatif*. Wahana Resolusi.
- Arnaboldi, F., Casu, B., Gallo, A., Kalotychou, E., & Sarkisyan, A. (2021). Gender diversity and bank misconduct. *Journal of Corporate Finance*, 71(September 2019), 101834. <https://doi.org/10.1016/j.jcorpfin.2020.101834>
- Ayem, S., & Astuti. (2019). Konsep Fraud Diamond Dan Financial Statement Fraud (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2018). *Jurnal Ilmiah Akuntansi Dan Humanika*, 9(3), 235–246.
- Chakrabarty, B., Gupta, V. K., Mortal, S., & Guo, X. (2017). CFO Gender and Financial Statement Irregularities. *Academy of Management Proceedings*, 2017(1), 10419. <https://doi.org/10.5465/ambpp.2017.10419abstract>
- Dwijayani, S., Sebrina, N., & Halmawati. (2019). Analisis Fraud Triangle Untuk Mendeteksi Kecurangan Laporan Keuangan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI Periode 20014-2017). *Jurnal Eksplorasi Akuntansi*, 1(1), 445–458.
- Fitri, F. A., Syukur, M., & Justisa, G. (2019). Do the fraud triangle components motivate fraud in Indonesia? *Australasian Accounting, Business and Finance Journal*, 13(4), 63–72. <https://doi.org/10.14453/aabfj.v13i4.5>
- Garcés-Galdeano, L., & García-Olaverri, C. (2019). The hidden value of intangibles: do CEO characteristics matter? *International Journal of Manpower*, 40(6), 1075–1091. <https://doi.org/10.1108/IJM-06-2018-0199>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.

- Gupta, N., & Mahakud, J. (2020). CEO characteristics and bank performance: evidence from India. *Managerial Auditing Journal*, 35(8), 1057–1093.
<https://doi.org/10.1108/MAJ-03-2019-2224>
- Harman, S. A., & Bernawati, Y. (2021). Determinant of Financial Statement Fraud: Fraud Pentagon Perspective in Manufacturing Companies. *Review of International Geographical Education Online*, 11(4), 554–566.
<https://doi.org/10.33403/rigeo.800671>
- Himawan, F. A., & Wijanarti, R. S. (2020). F . Agung Himawan dan Restu Sapta Wijanarti : Analisis Pengaruh Fraud Pentagon terhadap ...” 138. *Jurnal Manajemen Bisnis*, 23(2), 137–154.
- Liao, J., Smith, D., & Liu, X. (2019). Female CFOs and accounting fraud: Evidence from China. *Pacific Basin Finance Journal*, 53(January), 449–463.
<https://doi.org/10.1016/j.pacfin.2019.01.003>
- Luo, J. hui, Peng, C., & Zhang, X. (2020). The impact of CFO gender on corporate fraud: Evidence from China. *Pacific Basin Finance Journal*, 63(August), 101404. <https://doi.org/10.1016/j.pacfin.2020.101404>
- Nugraheni, N. K., & Triatmoko, H. (2017). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI TERjadinya FINANCIAL STATEMENT FRAUD: PERSPEKTIF DIAMOND FRAUD THEORY. *Jurnal Akuntansi Dan Auditing*, 14(2), 118–143.
- Ozcelik, H. (2020). *An Analysis of Fraudulent Financial Reporting Using the Fraud Diamond Theory Perspective: An Empirical Study on the Manufacturing Sector Companies Listed on the Borsa Istanbul*. 102, 131–153. <https://doi.org/10.1108/s1569-375920200000102012>
- Rahma, D., & Suryani, E. (2019). Pengaruh Faktor-Faktor Fraud Triangle Terhadap Financial Statement Fraud. *Jurnal ASET (Akuntansi Riset)*, 11(2), 301–314.
- Sabatian, Z., & Hutabarat, F. M. (2020). the Effect of Fraud Triangle in Detecting Financial Statement Fraud. *Jurnal Akuntansi*, 10(3), 231–244.
<https://doi.org/10.33369/j.akuntansi.10.3.231-244>
- Sandria, F. (2021). *Ada Emiten Diduga Manipulasi Lapkeu, Langsung Dicecar BEI!* CNBC Indonesia.
<https://www.cnbcindonesia.com/market/20210723180023-17-263194/ada-emiten-diduga-manipulasi-lapkeu-langsung-dicecar-bei>
- Sugiyono. (2017). *Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.

- Sun, J., Kent, P., Qi, B., & Wang, J. (2019). Chief financial officer demographic characteristics and fraudulent financial reporting in China. *Accounting and Finance*, 59(4), 2705–2734. <https://doi.org/10.1111/acfi.12286>
- Supri, Z., Rura, Y., & Pontoh, G. T. (2018a). Detection of fraudulent financial statements with fraud diamond. *Quest Journals Journal of Research in Business and Management*, 6(5), 2347–3002.
- Supri, Z., Rura, Y., & Pontoh, G. T. (2018b). Detection of fraudulent financial statements with fraud diamond. *Quest Journals Journal of Research in Business and Management*, 6(5), 2347–3002. www.questjournals.org
- Surjaatmaja, L. (2018). Detecting Fraudulent Financial Statement Using Fraud Triangle: Capability as Moderating Variable. *KnE Social Sciences*, 3(10), 945. <https://doi.org/10.18502/kss.v3i10.3184>
- Tarjo, Anggono, A., & Sakti, E. (2021). Detecting Indications of Financial Statement Fraud: a Hexagon Fraud Theory Approach. *Journal.Unesa.Ac.Id*, 13(1), 2085–9643. <https://doi.org/10.26740/jaj.v13n1.p119-131>
- Tiffani, L. dan M. (2009). Deteksi Financial Statement Fraud dengan Analisis Fraud Triangel pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Auditing Indonesia*, 19(2), 112–125.
- Wahyudi, I., Boedi, S., & Kadir, A. (2022). Kecurangan Laporan Keuangan (Fraudulent) Sektor Tambang Di Indonesia. *KRISNA: Kumpulan Riset Akuntansi*, 13(2), 180–190. <https://doi.org/10.22225/kr.13.2.2022.180-190>
- Wahyuni, W., & Budiwitjaksono, G. S. (2017). Fraud Triangle Sebagai Pendekripsi Kecurangan Laporan Keuangan. *Jurnal Akuntansi*, 21(1), 47. <https://doi.org/10.24912/ja.v21i1.133>
- 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>
- Yustrida Bernawati, Y. F. (2020). The Effect of CFO Demographics on Fraudulent Financial Reporting. *Jurnal Akuntansi*, 24(1), 21. <https://doi.org/10.24912/ja.v24i1.639>