DAFTAR PUSTAKA

Abbott, L. J., Park, Y., & Parker, S. (2000). The effects of audit committee activity and independence on corporate fraud. *Managerial Finance*, *26*(11), 55–68. https://doi.org/10.1108/03074350010766990

ACFE Indonesia Chapter. (2019). Survei Fraud Indonesia 2019. *ACFE Indonesia*, 76.

Achmad, T. (2018). Pengaruh Kualitas Audit Dan Auditor Switching Terhadap Kecurangan Pelaporan Keuangan. *Jurnal Akuntansi Dan Bisnis*, *18*(2), 110–125.

Adams, M. B. (1994). Agency Theory and the Internal Audit. In *Managerial Auditing Journal*, 9(8). https://doi.org/10.1108/02686909410071133

Agusputri, H., & Sofie, S. (2019). Faktor - Faktor Yang Berpengaruh Terhadap Fraudulent Financial Reporting Dengan Menggunakan Analisis Fraud Pentagon. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, *14*(2), 105. https://doi.org/10.25105/jipak.v14i2.5049

AICPA. (2002). *Consideration of Fraud in a Financial Statement Audit*. https://www.aicpa.org/Research/Standards/AuditAttest/DownloadableDocuments/AU-00316.pdf

Albersmann, B. T., & Hohenfels, D. (2017). Audit Committees and Earnings Management – Evidence from the German Two-Tier Board System. In *Schmalenbach Business Review*, 18(2). https://doi.org/10.1007/s41464-017-0028-9

Apprirachman, R., Suwardi, D., & Ilman, A. H. (2017). Pengaruh Desentralisasi Fiskal Terhadap Inflasi di Propinsi Nusa Tenggara Barat. *Jurnal Ekonomi Dan Bisnis Indonesia*, *2*(2), 53–61. https://doi.org/10.37673/jebi.v2i2.4

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

Aprillia, A., Cicilia, O., & Pertiwi Sergius, R. (2015). the Effectiveness of Fraud Triangle on Detecting Fraudulent Financial Statement: Using Beneish Model and the Case of Special Companies. *Jurnal Riset Akuntansi Dan Keuangan*, *3*(3), 786. https://doi.org/10.17509/jrak.v3i3.6621

Ardiyani, S., & Utaminingsih, N. S. (2015). Analisis Determinan Financial Statement Melalui Pendekatan Fraud Triangle. *Accounting Analysis Journal*, *4*(1), 1–10. https://doi.org/10.15294/aaj.v4i1.7761

Arens, A. A., Elder, R. J., & Beasley, M. S. (2015). *Auditing & Jasa Assurance*

Mega Nur Fajrya, 2021
PENGARUH FRAUD TRIANGLE TERHADAP KECURANGAN LAPORAN KEUANGAN DENGAN
KUALITAS AUDIT SEBAGAI VARIABEL MODERASI
UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, Akuntansi S1
[www.upnvj.ac.id - www.library.upnvj.ac.id – www.repository.upnvj.ac.id]

109

(Jilid 1). Erlangga.

Arjapratama, W., Putra, A. M., & Wijayanti, A. (2020). Analisis Fraud Diamond terhadap Restatement. *Equity*, *23*(1), 91. https://doi.org/10.34209/equ.v23i1.2204

Association of Certified Fraud Examiners (ACFE). (2018). *Report To the Nations 2018 Global Study on Occupational Fraud and Abuse*.

Association of Certified Fraud Examiners (ACFE). (2020). Report to the nations on occupational fraud and abuse: 2020 global fraud study. *Acfe*, 88.

Aviantara, R. (2019). The BIG 4 Role in Moderating the Detection of Fraud Pentagon Against Fraudulent Financial Reports (Study on Indonesian Public Sector Government Companies). *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, *48*(4), 94–107. http://gssrr.org/index.php?journal=JournalOfBasicAndApplied

Beasley, M. S., Carcello, J. V., Hermanson, D. R., & Lapides, P. D. (2000). Fraudulent Financial Reporting: Consideration of Industry Traits and Corporate Governance Mechanisms. *Accounting Horizons*, *14*(4), 441–454. https://doi.org/10.2308/acch.2000.14.4.441

Beneish, M. D. (1997). Detecting GAAP violation: Implications for assessing earnings management among firms with extreme financial performance. *Journal of Accounting and Public Policy*, *16*(3), 271–309. https://doi.org/10.1016/S0278-4254(97)00023-9

Beneish, M. D. (1999). The Detection of Earnings Manipulation. *Financial Analysts Journal*, *55*(5), 24–36. https://doi.org/10.2469/faj.v55.n5.2296

Caraka, R. E. (2017). *Spatial Data Panel*.

Cendrowski, H., Martin, J. P., & Petro, L. W. (2012). The Handbook of Fraud Deterrence. In H. Cendrowski, J. Martin, & L. Petro (Eds.), *The Handbook of Fraud Deterrence*. John Wiley & Sons, Inc. https://doi.org/10.1002/9781119202165

Crain, M. A., Hopwood, W. S., Pacini, C., & Young, G. R. (2015). *Essentials oF Forensic Accounting*. John Wiley & Sons, Inc. https://doi.org/10.1002/9781119449423

DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, *3*(3), 183–199. https://doi.org/10.1016/0165-4101(81)90002-1

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

Deis, D. R., & Giroux, G. a. (1992). Determinants of in Audit Sector Quality the Public. *The Accounting Review*, *67*(3), 462–479.

Detikfinance. (2019). *Produsen Taro Diduga Gelembungkan Laporan Keuangan Rp 4 T*. Www.Detik.Com. https://finance.detik.com/bursa-dan-valas/d-4485663/produsen-taro-diduga-gelembungkan-laporan-keuangan-rp-4-t?_ga=2.94094493.1241222678.1612601262-2049243795.1612601262

Detikfinance. (2021). *Eks Dirut Produsen Taro Disebut Sudah Lama Manipulasi Laporan Keuangan*. Www.Detik.Com. https://finance.detik.com/bursa-dan-valas/d-5334070/eks-dirut-produsen-taro-disebut-sudah-lama-manipulasi-laporan-keuangan?_ga=2.158001082.1241222678.1612601262-2049243795.1612601262

Diansari, R. E., & Wijaya, A. T. (2019). Diamond fraud analysis in detecting financial statement fraud. *Journal of Business and Information Systems*, *1*(2), 63–76. https://doi.org/10.36067/jbis.v1i2.23

Dinasmara, C. K., & Adiwibowo, A. S. (2020). Deteksi Kecurangan Laporan Keuangan Menggunakan Beneish M-Score Dan Prediksi Kebengkrutan Menggunakan Altman Z-Score (Studi Empiris pada Perusahaan yang Termasuk dalam Indeks LQ – 45 Tahun 2016 – 2018). *Diponegoro Journal Of Accounting*, *9*(3), 1–15.

Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, *14*(1), 57. https://doi.org/10.2307/258191

Fahreza, M. B., Guritno, Y., & Lastiningsih, N. (2020). Analisis faktor-faktor yang memengaruhi fraudulent financial statement pada perusahaan. *Equity*, *23*(1), 43–62. https://doi.org/10.34209/equ.v23i1.982

Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *The Journal of Law and Economics*, *26*(2), 301–325. https://doi.org/10.1086/467037

Fayola, D. N. W. B., & Nurbaiti, A. (2020). Pengaruh Ukuran Perusahaan, Konsentrasi Kepemilikan, Reputasi Auditor dan Risk Management Committee terhadap Pengungkapan Enterprise Risk Management. *Jurnal Ilmiah Akuntansi*, *5*(1), 01. https://doi.org/10.23887/jia.v5i1.23090

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan program IBM SPSS 25* (9th ed.). Universitas Diponogoro.

Golden, T. W., Skalak, S. L., & Clayton, M. M. (2006). *A Guide to Forensic Accounting Investigation* (T. W. Golden, S. L. Skalak, M. M. Clayton, & J. S. Pill (eds.)). John Wiley & Sons, Inc.

Hadi, F. I., & Tifani, S. (2020). Pengaruh Kualitas Audit Dan Auditor Switching

Terhadap Manajemen Laba. *Jurnal Bisnis Dan Akuntansi*, *22*(1), 95–104. https://doi.org/10.34208/jba.v22i1.620

Hantono. (2018). Deteksi Financial Statement Fraud Melalui Model Beneish Pada Perusahaan Bumb. *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi).*, *5*(3), 135–150. https://doi.org/10.35794/jmbi.v5i3.21705

Hassink, H., Meuwissen, R., & Bollen, L. (2010). Fraud detection, redress and reporting by auditors. *Managerial Auditing Journal*, *25*(9), 861–881. https://doi.org/10.1108/02686901011080044

Hery. (2014). *Akuntansi Dasar 1 & 2*. Grasindo.

Hidayatullah, S., & Praptoyo, S. (2018). Deteksi Financial Statement Fraud Dengan Analisis Fraud Triangle. *Jurnal Ilmu Dan Riset Akuntansi*, *7*(1), 1–20.

Huang, H.-W., & Thiruvadi, S. (2010). Audit Committee Characteristics And Corporate Fraud. *International Journal of Public Information Systems*, 71–82.

Ikatan Komite Audit Indonesia. (2021). *Tentang Komite Audit*. https://www.ikai.id/tentang-komite-audit/

Irwandi, S. A., Ghozali, I., Faisal, & Pamungkas, I. D. (2019). Detection Fraudulent Financial Statement: Beneish M-Score Model. *WSEAS Transactions on Business and Economics*, *16*.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, *3*(4), 305–360. https://doi.org/10.1016/0304-405X(76)90026-X

Jullani, Mukhzarudfa, & Yudi. (2020). Detection of Fraudulent Financial Reporting using the Perspective of the Fraud Pentagon Theory. *Jurnal Akuntansi Dan Keuangan Universitas Jambi*, *5*(3), 158–168. https://online-journal.unja.ac.id/jaku%0Ae-ISSN e-ISSN 2460-6235 p-ISSN 2715-5722

Komite Nasional Kebijakan Governance. (2006). *Pedoman Umum Good Corporate Governance Indonesia*. https://ecgi.global/sites/default/files/codes/documents/indonesia_cg_2006_id.pdf

Kurniawansyah, D. (2016). Pengaruh Audit Tenure, Ukuran Auditor, Spesialisasi Audit Dan Audit Capacity Stress Terhadap Manajemen Laba. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, *1*(1), 1–25. www.jraba.org

Kusumawardhani, P. (2013). Deteksi Financial Statement Fraud Dengan Analisis Fraud Triangle Pada Perusahaan Perbankan yang Terdaftar Di BEI. *Jurnal Akuntansi AKUNESA*, *1*(3).

https://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/article/view/2295

Larasati, T., Wijayanti, A., & Maulana, A. (2020). Keahlian Keuangan Komite Audit Dalam Memoderasi Pengaruh Fraud Triangle Terhadap Kecurangan Laporan Keuangan. *Jurnal Syntax Transformation*, *1*(8), 541–553. https://doi.org/https://doi.org/10.46799/%25J.Vol1.Iss8.128

Mariati, & Indrayani, E. (2020). Fraud Triangle Analyses in Detecting Fraudulent Financial Statement Using Fraud Score Model. *Jurnal Ilmiah Ekonomi Bisnis*, *25*(1), 29–44. https://doi.org/10.35760/eb.2020.v25i1.2240

Matore, E. M., & Khairani, A. Z. (2020). The Pattern of Skewness And Kurtosis Using Mean Score And Logit In Measuring Adversity Quotient (AQ) For Normality Testing. *International Journal of Future Generation Communication and Networking*, *13*(1), 688–702.

Maziyya, P. A., Sukarsa, I. K. G., & Asih, N. M. (2015). Mengatasi Heteroskedastisitas Pada Regresi. *E-Jurnal Matematika*, *4*(1), 20–25.

Mishra, M., & Malhotra, A. K. (2016). Audit Committee Characteristics and Earnings Management: Evidence from India. *International Journal of Accounting and Financial Reporting*, *6*(2), 247. https://doi.org/10.5296/ijafr.v6i2.10008

Muhandisah, Z., & Anisykurlillah, I. (2016). Predictive Analysis of Financial Statement Fraud with Fraud Triangle Perspective. *Accounting Analysis Journal*, *5*(4), 381–388.

Nabila, A., & Daljono. (2013). Pengaruh Proporsi Dewan Komisaris Independen, Komite Audit, Dan Reputasi Auditor Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, *0*(0), 99–108.

Nguyen, K. (2008). *Financial Statement Fraud: Motives, Methods, Cases and Detection*.

Nindito, M. (2018). Financial statement fraud: Perspective of the Pentagon Fraud model in Indonesia. *Academy of Accounting and Financial Studies Journal*, *22*(3), 1–9.

Nur Fajri, S. (2018). the Effect of Financial Stability, External Pressure, Personal Financial Need, Financial Targets, Ineffective Monitoring and Audit Quality on Detecting Fraud Financial Statement in Perspective of Fraud Triangle. *Journal of Business Economics*, *23*(2), 191–199. https://doi.org/10.35760/eb.2018.v23i2.1828

Nurhayati, S., & Dwi, S. (2015). Pengaruh Rotasi KAP, Audit Tenure, Dan Reputasi KAP Terhadap Kualitas Audit Pada Perusahaan Manufaktur. *Jurnal*

Akuntansi Aktual, *3*(2), 165–174.

Nurjannah, A., & Cahyati, A. D. (2014). Pengaruh Kualitas Audit Terhadap Potensi Risiko Fraudulent Financial Statemetn Melaui Fraud Score Model. *None*, *5*(01), 56–69. https://doi.org/10.33558/jrak.v5i1.1332

Okoye, E., Okafor, T., & Ijeoma, N. (2009). Impact of the Fraud Triangle on Audit Process: The Nigerian Accountant's View. *University Advanced Research Journal*, *1*, 130.

Otoritas Jasa Keuangan Republik Indonesia. (2015). POJK Nomor 55/POJK.04/2015 Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. *Pemerintah Indonesia*, 1–14. www.ojk.go.id

Owens-Jackson, L. A., Robinson, D., & Waller Shelton, S. (2009). The Association Between Audit Committee Characteristics, the Contracting Process and Fraudulent Financial Reporting. *American Journal of Business*, *24*(1), 57–66. https://doi.org/10.1108/19355181200900005

Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of theory and evidence on problems and perspectives. *Indian Journal of Corporate Governance*, *10*(1), 74–95. https://doi.org/10.1177/0974686217701467

Papilaya, F., & Ririhena, S. W. (2014). Faktor-Faktor Yang Mempengaruhi Profitabilitas dan Nilai Perusahaan. *Jurnal Ilmu Ekonomi & Sosial*, *5*(1), 464–472. https://doi.org/10.35724/jies.v5i1.51

Paputungan, R. D., & Kaluge, D. (2018). Pengaruh Masa Perikatan Audit, Rotasi Audit Dan Ukuran Kantor Akuntan Publik Terhadap Kualitas Audit. *Jurnal Reviu Akuntansi Dan Keuangan*, *8*(1), 93. https://doi.org/10.22219/jrak.v8i1.29

Pedneault, S., Rudewicz, F., Silverstone, H., & Sheetz, M. (2012). *Forensic Accounting and Fraud Investigation for Non-Experts* (H. Silverstone, M. Sheetz, S. Pedneault, & F. Rudewicz (eds.)). John Wiley & Sons, Inc. https://doi.org/10.1002/9781119200635

Prasetyo, A. B. (2016). Pengaruh Karakteristik Komite Audit, Perusahaan dan Struktur Kepemilikan Terhadap Kecurangan Pelaporan Keuangan. *SAR (Soedirman Accounting Review) : Journal of Accounting and Business*, *1*(2), 50. https://doi.org/10.20884/1.sar.2016.1.2.304

Prasmaulida, S. (2016). Financial Statement Fraud Detection Using Perspective of Fraud Triangle Adopted By Sas No. 99. *Asia Pacific Fraud Journal*, *1*(2), 317. https://doi.org/10.21532/apfj.001.16.01.02.24

Pratama, I. G. B. A., & Wiksuana, I. G. B. (2016). Pengaruh Ukuran Perusahaan Dan Leverage Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai

Variabel Mediasi. *E-Jurnal Manajemen Universitas Udayana*, *5*(2), 3028.

Presiden Republik Indonesia. (1995). *Undang-Undang Republik Indonesia Nomor 8 Tahun 1995 Tentang Pasar Modal*.

Priantara, D. (2013). *Fraud Auditing & Investigation*. Mitra Wacana Medika.

Rahayu, D. (2020). Analisis Pengaruh Fraud Triangle Terhadap Fraudulent Financial Reporting Dengan Kualitas Audit Sebagai Variabel Moderasi. *Prosiding Seminar Nasional Pakar Ke 3 Tahun 2020*.

Rahma, D. V., & Suryani, E. (2019). Pengaruh Faktor-Faktor Fraud Triangle Terhadap Financial Statement Fraud. *Jurnal ASET (Akuntansi Riset)*, *11*(2), 301–314. https://doi.org/10.17509/jaset.v11i2.17926

Rezaee, Z. (2005). Causes, consequences, and deterence of financial statement fraud. *Critical Perspectives on Accounting*, *16*(3), 277–298. https://doi.org/10.1016/S1045-2354(03)00072-8

Rini, V. Y., & Achmad, T. (2012). Analisis Prediksi Potensi Risiko Fraudulent Financial Statement melalui Fraud Score Model. *Diponegoro Journal of Accounting*, *1*, 1–15.

Ruchiatna, G., Puspa Midiastuty, P., & Suranta, E. (2020). Pengaruh karakteristik komite audit terhadap fraudulent financial reporting. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, *1*(4), 255–264. https://doi.org/10.35912/jakman.v1i4.52

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

Sari, M. P., Pramasheilla, N., Fachrurrozie, Suryarini, T., & Paimuigkas, I. D. (2020). Analysis of fraudulent financial reporting with the role of KAP big four as a moderation variable: Crowe's fraud's pentagon theory. *International Journal of Financial Research*, *11*(5), 180–190. https://doi.org/10.5430/IJFR.V11N5P180

Sari, S. P., & Safitri, L. A. (2019). Tinjauan Tentang Manajemen Laba Dengan Fraud Triangle Theory Pada Perusahaan LQ45 di Bursa Efek Indonesia. *SEGMEN, Jurnal Manajemen Dan Bisnis*, *15*(2), 19–33.

Scott, W. R. (2003). *Financial Accounting Theory, Third Edition*. Pearson College Div.

Sholihin, M., & Anggraini, P. G. (2020). *Analisis Data Penelitian Menggunakan Software STATA*. PENERBIT ANDI.

Singleton, T. W., & Singleton, A. J. (2010). Fraud Auditing and Forensic Accounting. In *John Wiley & Sons*, 53(9). John Wiley & Sons, Inc. https://doi.org/10.1002/9781118269183

Siregar, S. V., & Tenoyo, B. (2015). Journal of Financial Crime Fraud awareness survey of private sector in Indonesia Fraud awareness survey of private sector in Indonesia. *Journal of Financial Crime Managerial Auditing Journal Journal of Financial Crime Iss Journal of Financial Crime Journal of Financial Crime Journal of Financial Crime*, 222222(1), 329–346. http://dx.doi.org/10.1108/JFC-03-2014-0016%5Cnhttp://dx.doi.org/10.1108/JFC-07-2013-0045

Skousen, C. J., Smith, K. R., & Wright, C. J. (2009). Detecting and Predicting Financial Statement Fraud: The Effectiveness of The Fraud Triangle and SAS No. 99 in Corporate Governance and Firm Performance. In *International Journal of Quality & Reliability Management*, 32(3).

Sriyana, J. (2014). *Metode Regresi Data Panel*. EKONISIA.

Subroto, V. K. (2012). *Pengaruh Karakteristik Perusahaan dan Karakteristik Auditor Eksternal*. *14*(1), 83–95.

Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R & D*. Alfabeta.

Suwito, E., & Herawaty, A. (2005). Analisis Pengaruh Karakteristik Perusahaan Terhadap Tindakan Perataan Laba Yang Dilakukan Oleh Perusahaan Yang Terdaftar Di Bursa Efek Jakarta Utama, Sidharta. *Simposium Nasional Akuntansi XVI*, *VIII*(September), 15–16.

Suyanto. (2009). Evidence from Statement on Auditing Standard No . 99. *Gadjah Mada International Journal of Business*, *11*(1), 117–144.

Tandiontong, M. (2015). *Kualitas Audit dan Pengukurannya*. 1–248.

Teguh, K. M., & Kristanto, A. B. (2020). Company characteristics and the tendency of fraudulent financial reporting. *Jurnal Akuntansi Bisnis*, *13*(2), 130–142.

Tiffani, L., & Marfuah. (2015). 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.

Utomo, S. D., Machmuddah, Z., & Pamungkas, I. D. (2019). The effect of auditor switching and managerial ownership on fraudulent financial statement. *WSEAS Transactions on Business and Economics*, *16*, 306–315.

Wahyuni, & Budiwitjaksono, G. S. (2017). Fraud Triangle Sebagai Pendeteksi Kecurangan Laporan Keuangan. *Jurnal Akuntansi*, *21*(1), 47. https://doi.org/10.24912/ja.v21i1.133

Wicaksana, E. A., & Suryandari, D. (2019). Pendeteksian kecurangan laporan keuangan pada perusahaan pertambangan di bursa efek indonesia. *Journal of Accounting and Management Information Systems*, *4*(1), 44–59.

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*, *13*(2), 229–244. https://ejournal.unsri.ac.id/index.php/jmbs/article/view/3351

Yateno, & Sari, G. P. (2016). *Manajemen Laba Pendekatan Model Empiris*. Laduny Alifatama.

Yendrawati, R. (2015). Pengaruh Dewan Komisaris Independen, Komite Audit, Kepemilikan Manajerial, dan Kepemilikan Institusional terhadap Manajemen Laba. *Jurnal Entrepreneur Dan Entrepreneurship*, *4*(1–2), 33–40. https://doi.org/https://doi.org/10.37715/jee.v4i1,2.245

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

Yusrianti, H., Ghozali, I., Yuyetta, E., Aryanto, & Meirawati, E. (2020). Financial statement fraud risk factors of fraud triangle: Evidence from Indonesia. *International Journal of Financial Research*, *11*(4), 36–51. https://doi.org/10.5430/ijfr.v11n4p36

Zack, G. M. (2013). *Financial Statement Fraud: Strategies for Detection and Investigation*. John Wiley & Sons, Inc. https://doi.org/10.1002/9781119723349.ch15