

DAFTAR PUSTAKA

- Apriliansa, S., & Agustina, L. (2017). The Analysis of Fraudulent Financial Reporting Determinant through Fraud Pentagon Approach. *JDA Jurnal Dinamika Akuntansi*, 9(2), 154–165. <https://doi.org/10.15294/jda.v9i2.4036>
- Association of Certified Fraud Examiners. (2016). Survei Fraud Indonesia 2016. *Association of Certified Fraud Examiners*, 1–64. <https://doi.org/10.1201/9781315178141-3>
- Association of Certified Fraud Examiners. (2018). Report To the Nations 2018 Global Study on Occupational Fraud and Abuse. *Association of Certified Fraud Examiners*, 1–79.
- Association of Certified Fraud Examiners. (2019). Survei Fraud Indonesia 2019. *Association of Certified Fraud Examiners*, 53(9), 1–76. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Association of Certified Fraud Examiners. (2020). Report to the Nations on Occupational Fraud and Abuse: 2020 Global Fraud Study. *Association of Certified Fraud Examiners*, 1–88. <https://www.acfe.com/report-to-the-nations/2020/>
- Association of Certified Fraud Examiners. (2022). Occupational Fraud 2022: A Report to the nations. *Association of Certified Fraud Examiners*, 1–96.
- Aulia Haqq, A. P. N., & Budiwitjaksono, G. S. (2020). Analisa teori fraud pentagon sebagai pendeteksi kecurangan pada laporan keuangan. *Journal of Economics, Business, & Accountancy Ventura*, 22(3). <https://doi.org/10.14414/jebav.v22i3.1788>
- Bawekes, H. F., Simanjuntak, A. M., & Christina Daat, S. (2018). PENGUJIAN TEORI FRAUD PENTAGON TERHADAP FRAUDULENT FINANCIAL REPORTING (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015). In *Jurnal Akuntansi & Keuangan Daerah* (Vol. 13, Issue 1).
- Beneish, M. D. (1999). The Detection of Earnings Manipulation Messod D . Beneish. *Financial Analysts Journal*, 5(June), 24–36.
- Butje, S., & Tjondro, E. (2014). Pengaruh Karakteristik Eksekutif dan Koneksi Politik Terhadap Tax Avoidance. *Tax & Accounting Review*, 4(1), 1–9.
- Carla, C., & Pangestu, S. (2021). Deteksi Fraudulent Financial Reporting Menggunakan Fraud Pentagon. *Ultimaccounting : Jurnal Ilmu Akuntansi*, 13(1), 125–142. <https://doi.org/10.31937/akuntansi.v13i1.1857>
- Crowe, H. (2011). *Why The Fraud Triangle Is No Longer Enough*. In Horwath,

Crowe LLP.

Damayani, F., Wahyudi, T., & Yuniatie, E. (2017). Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Pada Perusahaan Infrastruktur Yang Terdaftar Di Bursa Efek Indonesia Tahun. *Jurnal Penelitian Dan Pengembangan Akuntansi*, 11(2), 151–170.

Dumaria, N., & Majidah. (2019). THE EFFECT OF FRAUD PENTAGON IN DETECT FRAUDULENT FINANCIAL REPORTING USING BENEISH M-SCORE MODEL (Empirical Study on Mining Companies Listed in the Indonesia Stock Exchange in 2014-2017). *E-Proceeding of Management*, 6(2), 3148–3156.

Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Source: The Academy of Management Review*, 14(1), 57–74. <https://www.jstor.org/stable/258191>

Fabiolla, R. G., Andriyanto, W. A., & Julianto, W. (2021). Pengaruh Fraud Pentagon Terhadap Fraudulent Financial Reporting. *Prosiding Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi*, 2(1), 981–995.

Financial Accounting Standards Boards. (2010). Statement of Financial Accounting Concepts No. 8 Conceptual Framework for Financial Reporting Chapter 1 The Objective of Financial Reporting. *Financial Accounting Standards Boards, September*.

Ghozali, I. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25, (Edisi 9, Badan Penerbit Universitas Diponegoro, Semarang.

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>

Hosmer, D. W., & Lemeshow, S. (2000). *Applied Logistic Regression*. John Wiley & Sons, Inc. <http://as.wiley.com/WileyCDA/WileyTitle/productCd-0470582472.html>

Ismail Khan, N., & Muhammad Hapiz, A. A. (2022). Financial Statement Fraud: Evidence from Malaysian Public Listed Companies. *Jurnal Intelek*, 17(1), 181. <https://doi.org/10.24191/ji.v17i1.15937>

Jaunanda, M., Tian, C., Edita, K., & Vivien. (2020). Analisis Pengaruh Fraud Pentagon Terhadap Fraudulent Financial Reporting Menggunakan Beneish Model. *Jurnal Penelitian Akuntansi*, 1(1), 80–98.

Jaya, I. M. L. M., & Poerwono, A. A. A. (2019). Pengujian Teori Fraudpentagon Terhadap Kecurangan Laporan Keuangan Pada Perusahaanpertambangandiindonesia. *Akuntabilitas*, 12(2), 157–168.

Muhammad Iqbal Maqdis, 2023

FRAUDULENT FINANCIAL REPORTING DARI PERSPEKTIF FRAUD PENTAGON TEORI: STUDI PADA PERUSAHAAN MANUFAKTUR SEKTOR CONSUMER GOODS DI INDONESIA

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

[www.upnvj.ac.id – www.library.upnvj.ac.id - www.repository.upnvj.ac.id]

<https://doi.org/10.15408/akt.v12i2.12587>

- Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *Journal of Financial Economics*, 3, 305–360.
- Kabila, F. F. B., & Suryani, E. (2019). Pengaruh Financial Target, Nature Of Industry, Opini Audit Dan Pergantian Direksi Terhadap Kecurangan Laporan Keuangan (Studi Pada Perusahaan Perbankan yang terdaftar di Bursa efek Indonesia (BEI) pada Tahun 2015-2017). *E-Proceeding of Management*, 6(1).
- Krismantara, A. T., & Kamayanti, A. (2021). Testing Factors is Used to See the Effect on the Fraudulent Financial Reporting in the perspective Fraud Pentagon Theory. *Proceedings of 2nd Annual Management, Business and Economic Conference (AMBEC 2020)*, 183(Ambec 2020), 179–184. <https://doi.org/10.2991/aebmr.k.210717.037>
- Kusumosari, L., & Solikhah, B. (2021). Analisis Kecurangan Laporan Keuangan Melalui Fraud Hexagon Theory. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(3), 753–767.
- Lastanti, H. S. (2020). ROLE OF AUDIT COMMITTEE IN THE FRAUD PENTAGON AND FINANCIAL STATEMENT FRAUD. *International Journal of Contemporary Accounting*, 2(1), 77. <https://doi.org/10.25105/ijca.v2i1.7163>
- Lestari, M. I., & Henny, D. (2019). PENGARUH FRAUD PENTAGON TERHADAP FRAUDULENT FINANCIAL STATEMENTS PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2015-2017. *Jurnal Akuntansi Trisakti*, 6(1), 141. <https://doi.org/10.25105/jat.v6i1.5274>
- Lisa, O. (2012). ASIMETRI INFORMASI DAN MANAJEMEN LABA: SUATU TINJAUAN DALAM HUBUNGAN KEAGENAN. *Jurnal WIGA*, 2(1).
- Masyitah, E., & Harahap, K. K. S. (2018). Analisis Kinerja Keuangan Menggunakan Rasio Likuiditas Dan Profitabilitas. *Jurnal Akuntansi Dan Keuangan Kontemporer*, 1(Oktober), 33–46.
- Matangkin, L., Ng, S., & Mardiana, A. (2018). Pengaruh Kemampuan Manajerial Dan Koneksi Politik Terhadap Reaksi Investor Dengan Kecurangan Laporan Keuangan Sebagai Variabel Mediasi. *Simak*, 16(02), 181–208. <https://doi.org/10.35129/simak.v16i02.42>
- Mohamed, N., Zakaria, N., ... N. N.-A. of S., & 2021, undefined. (2021). the Influencing Factors of Employee Fraud in Malaysian Financial Institution: the Application of the Fraud Pentagon Theory. *Researchgate.Net*, 4(1), 69–83.

- Nugroho, A. H. D., Alfasadun, Ardinata, M., & Ambarsari, R. Y. (2021). The Effectiveness of Pentagon Fraud in Detecting Fraudulent Financial Reporting: Using the Beneish Model in Manufacturing Companies on the Indonesia Stock Exchange. *Proceedings of the 3rd International Conference on Banking, Accounting, Management and Economics (ICOBAME 2020)*, 169(Icobame 2020), 389–394. <https://doi.org/10.2991/aebmr.k.210311.078>
- 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. *Contemporary Studies in Economic and Financial Analysis*, 102, 131–153. <https://doi.org/10.1108/S1569-375920200000102012>
- Paramita, R. W. D., Rizal, N., & Sulistyan, R. B. (2021). *METODE PENELITIAN KUANTITATIF*. Widyagama Press.
- Park, H. A. (2013). An introduction to logistic regression: From basic concepts to interpretation with particular attention to nursing domain. *Journal of Korean Academy of Nursing*, 43(2), 154–164. <https://doi.org/10.4040/jkan.2013.43.2.154>
- Pasaribu, Y. T. W., Kusumawati, S. M., & Faliany, L. J. (2020). Analisis Pengaruh Fraud Pentagon Dalam Mendeteksi Fraudulent Financial Reporting Pada Perusahaan Jasa Nonkeuangan. *Ultima Management: Jurnal Ilmu Manajemen*, 12(1), 104–124. <https://doi.org/10.31937/manajemen.v12i1.1596>
- Putra, A. N., & Dinarjito, A. (2021). The Effect of Fraud Pentagon and F-Score Model in Detecting Fraudulent Financial Reporting in Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 16(2), 247. <https://doi.org/10.24843/jiab.2021.v16.i02.p05>
- Rahman, A. A., & Nurbaiti, A. (2019). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KECURANGAN LAPORAN KEUANGAN DALAM PERSPEKTIF FRAUD PENTAGON(Studi pada Perusahaan Sektor Infrastruktur, Utilitas dan Transportasi yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2017). *Journal Accounting and Finance*, 3(2), 1–9.
- Rengganis, R. M. Y. D., Sari, M. M. R., Budiasih, I. G. A. ., Wirajaya, I. G. A., & Suprasto, H. B. (2019). The fraud diamond: element in detecting financial statement of fraud. *International Research Journal of Management, IT and Social Sciences*, 6(3), 1–10. <https://doi.org/10.21744/irjmis.v6n3.621>
- Ristianingsih, I. (2018). Telaah Konsep Fraud Diamond Theory dalam Mendeteksi Perilaku Fraud di Perguruan Tinggi. *Jurnal.Unej.Ac.Id*, 2017, 128–139. <https://jurnal.unej.ac.id/index.php/prosiding/article/view/6731>
- Sagala, S. G., & Siagian, V. (2021). Pengaruh Fraud Hexagon Model Terhadap Fraudulent Laporan Keuangan pada Perusahaan Sub Sektor Makanan dan

Minuman yang Terdaftar di BEI Tahun 2016-2019. *Jurnal Akuntansi*, 13(2), 245–259. <https://doi.org/10.28932/jam.v13i2.3956>

Santoso, S. H. (2019). Fenomena Kecurangan Laporan Keuangan Pada Perusahaan Terbuka di Indonesia. *Jurnal Magister Akuntansi Trisakti*, 6(2), 173–200.

Sasongko, N., & Wijyantika, S. F. (2019). Faktor Resiko Fraud Terhadap Pelaksanaan Fraudulent Financial Reporting (Berdasarkan Pendekatan Crown ' s Fraud Pentagon Theory). *Riset Akuntansi Dan Keuangan Indonesia*, 4(1), 67–76.

Scott, W. R. (2015). *Financial Accounting Theory. Seventh Edition. Pearson Prentice Hall: Toronto* (Seventh). Pearson Canada Inc. www.pearsoncanada.ca.

Setiawai, E., & Baningrum, R. M. (2018). DETEKSI FRAUDULENT FINANCIAL REPORTING MENGGUNAKAN ANALISIS FRAUD PENTAGON STUDI KASUS PADA PERUSAHAAN MANUFAKTUR YANG LISTED DI BEI TAHUN 2014-2016. *Riset Akuntansi Dan Keuangan Indonesia*, 3(2).

Siddiq, F. R., Achyani, F., & Zulfikar. (2017). Fraud Pentagon Dalam Mendeteksi Financial Statement Fraud. *Seminar Nasional Dan The 4th Call For Syariah Paper (SANCALL)*.

Situmorang, Ria Theresia. 2020 Sempat Terlunta, Akhirnya Tiga Pilar Sejahtera Food (AISA) Rilis Lapkeu 2017. Diakses pada 14 September 2022 dari <https://market.bisnis.com/read/20200622/192/1255865/sempt-terlunta-akhirnya-tiga-pilar-sejahtera-food-aisa-rilis-lapkeu-2017>

Tuanakotta, Theodorus M. 2017. Akuntansi Forensik dan Audit Investigatif. Jakarta: Salemba Empat

Widyatama, W., & Setiawati, L. W. (2021). Analisis Pengaruh Fraud Pentagon Theory Terhadap Fraudulent Financial Reporting Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2014 – 2019. *BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, 17(1), 22–47. <https://doi.org/10.25170/balance.v17i1.2010>

Wolfe, D. T., & Hermanson, D. R. (2004). The FWolfe, D. T. and Hermanson, D. R. (2004) 'The Fraud Diamond : Considering the Four Elements of Fraud: Certified Public Accountant', *The CPA Journal*, 74(12), pp. 38–42. doi: DOI:raud Diamond : Considering the Four ElemWolfe, D. T. and Hermanson, D. R. *The CPA Journal*, 74(12), 38–42.

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.

Muhammad Iqbal Maqdis, 2023

FRAUDULENT FINANCIAL REPORTING DARI PERSPEKTIF FRAUD PENTAGON TEORI: STUDI PADA PERUSAHAAN MANUFAKTUR SEKTOR CONSUMER GOODS DI INDONESIA

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

[www.upnvj.ac.id – www.library.upnvj.ac.id - www.repository.upnvj.ac.id]

<https://doi.org/10.20885/jaai.vol23.iss1.art1>

Muhammad Iqbal Maqdis, 2023

***FRAUDULENT FINANCIAL REPORTING DARI PERSPEKTIF FRAUD PENTAGON TEORI: STUDI
PADA PERUSAHAAN MANUFAKTUR SEKTOR CONSUMER GOODS DI INDONESIA***

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

[www.upnvj.ac.id – www.library.upnvj.ac.id - www.repository.upnvj.ac.id]