

DAFTAR PUSTAKA

- ACFE. (2016). *Global Study on Occupational Fraud and Abuse 2016: Report To The Nation*.
- ACFE. (2018). *Global Study on Occupational Fraud and Abuse 2018: Report To The Nations*.
- ACFE. (2020). *Global Study Occupational Fraud and Abuse 2020: Report To The Nation*.
- ACFE. (2022). *Occupational Fraud 2022: A Report To The Nations*.
- ACFE. (2024). *Occupational Fraud 2024 :A Report To The Nations*.
- Achmad, T., Ghozali, I., Helmina, M. R. A., Hapsari, D. I., & Pamungkas, I. D. (2023). Detecting Fraudulent Financial Reporting Using the Fraud Hexagon Model: Evidence from the Banking Sector in Indonesia. *Economies*, 11(5), 1–17. <https://doi.org/10.3390/economies11010005>
- Aghghaleh, S. F., Mohamed, Z. M., & Rahmat, M. M. (2016). Detecting Financial Statement Frauds in Malaysia: Comparing the Abilities of Beneish and Dechow Models. *Asian Journal of Accounting and Governance*, 7, 57–65. <https://doi.org/10.17576/ajag-2016-07-05>
- Ajisantoso, L., & Kuntadi, C. (2024). Faktor-Faktor Yang Mempengaruhi Audit Report Lag: Pengaruh Umur Perusahaan, Ukuran Perusahaan Dan Reputasi Auditor. *Jurnal Ekonomi Dan Keuangan Islam*, 2(3), 1–11. <https://doi.org/10.61132/santri.v2i3.538>
- Amalia, R., & Annisa, D. (2023). Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Dengan Komite Audit Sebagai Variabel Moderasi. *Journal of Applied Managerial Accounting*, 7(1), 143–162. <https://doi.org/10.30871/jama.v7i1.5156>
- Anning, A. A., & Adusei, M. (2022). An Analysis of Financial Statement Manipulation among Listed Manufacturing and Trading Firms in Ghana. *Journal of African Business*, 23(1), 165–179. <https://doi.org/10.1080/15228916.2020.1826856>
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2023). *Auditing and Assurance Services* (18th editi). London: Pearson Education Limited.
- Ashton, R. H., Willingham, J. J., Elliott, R. K., & Elliotttt, R. K. (1987). An Empirical Analysis of Audit Delay Research Reports An Empirical Analysis of Audit Delay. *Journal of Accounting Research*, 25(2), 275–292.
- Bapepam-LK. (2011). *Peraturan Bapepam-LK No.X.K.2, Lampiran Keputusan Ketua Bapepam dan LK Nomor. Kep-346/BL/2011 menyangkut keharusan dalam menyajikan financial statement secara berkala*.
- BEI. (2020). *Pengumuman Sanksi atas Penyampaian Laporan Keuangan Auditan Tahunan per 31 Desember 2019*.

- BEI. (2021). *Pengumuman Sanksi atas Penyampaian Laporan Keuangan Auditan Tahunan per 31 Desember 2020*.
- BEI. (2022). *Pengumuman Sanksi atas Penyampaian Laporan Keuangan Auditan Tahunan per 31 Desember 2021*.
- BEI. (2023). *Pengumuman Sanksi atas Penyampaian Laporan Keuangan Auditan yang Berakhir per 31 Desember 2022*.
- BEI. (2024a). *Pengumuman Sanksi atas Penyampaian Laporan Keuangan Auditan Tahunan per 31 Desember 2023*.
- BEI. (2024b). *Pengumuman Sanksi atas Penyampaian Laporan Keuangan Interim per 30 Juni 2024*.
- Beneish, M. D. (1999). The Detection of Earnings Manipulation. *Financial Analysts Journal*, 24–36.
- Bursa Efek Indonesia. (2021). *Surat Keputusan Direksi Pt Bursa Efek Indonesia Nomor : Kep-00015/BEI/01-2021 Perihal: Perubahan Peraturan Nomor I-E tentang Kewajiban Penyampaian Informasi*.
- 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>
- Devi, P. N. C., Widanaputra, A. A. G. P., Budiasih, I. G. A. N., & Rasmini, N. K. (2021). The Effect of Fraud Pentagon Theory on Financial Statements: Empirical Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 8(3), 1163–1169. <https://doi.org/10.13106/jafeb.2021.vol8.no3.1163>
- Edosa, M., & Ogbaisi, S. A. (2024). Do Audit Firm Characteristics Influence Fraudulent Financial Reporting in Nigeria? *NDA Journal of Management Sciences Research*, 4(1), 171–180.
- Egbunike, C. F., Igbinovia, I. M., Okafor, K. J., & Mmadubuobi, L. C. (2023). Residual audit fee and real income smoothing: evidence from quoted non-financial firms in Nigeria. *Asian Journal of Accounting Research*, 8(1), 66–79. <https://doi.org/10.1108/AJAR-01-2022-0006>
- Gandía, J. L., & Huguet, D. (2021). Audit fees and earnings management: differences based on the type of audit. *Economic Research-Ekonomska Istrazivanja*, 34(1), 2628–2650. <https://doi.org/10.1080/1331677X.2020.1836990>
- Hardani, Auliya, N. H., Andriani, H., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., & Istiqomah, R. R. (2020). *Buku Metode Penelitian Kualitatif*. Pustaka Ilmu Group Yogyakarta.
- Himawan, F. A. (2022). Pengaruh Fee Audit, Rotasi Audit, Audit Capacity Stress dan Ukuran Perusahaan Terhadap Earning Manipulation dengan Moderasi Kualitas Audit. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, 8(2), 151–166. <https://doi.org/10.35870/jemsi.v8i2.838>
- IAPI. (2024). *Peraturan Dewan Pengurus Institut Akuntan Publik Indonesia Nomor*

3 Tahun 2024 Tentang Panduan Penentuan Imbalan Jasa Audit Laporan Keuangan.

- Idris, M., & Setiawan, S. R. D. (2020). *Jejak Hitam PT Hanson International, Manipulasi Laporan Keuangan 2016*. Kompas.Com. Diakses 10 Mei 2025, dari https://money.kompas.com/read/2020/01/15/160600526/jejak-hitam-pt-hanson-international-manipulasi-laporan-keuangan-2016?page=all#google_vignette
- Indartini, M., & Mutmainah. (2024). *Analisis Data Kuantitatif Uji Instrumen, Uji Asumsi Klasik, Uji Korelasi dan Regresi Linier Berganda*. Lakeisha (Anggota IKAPI No.181/JTE/2019).
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. <https://doi.org/10.1017/CBO9780511817410.023>
- Kaituko, L. E., Githaiga, P. N., & Chelogoi, S. K. (2023). Board structure and the likelihood of financial statement fraud. Does audit fee matter? Evidence from manufacturing firms in the East Africa community. *Cogent Business and Management*, 10(2), 1–23. <https://doi.org/10.1080/23311975.2023.2218175>
- Klarasati, T., Inayati, N. I., Hariyanto, E., & Setyadi, E. J. (2021). The Effect of Change Management, KAP Size, Public Ownership, and Financial Distress on Auditor Switching (Case Study On Mining Companies Listed On The Indonesia Stock Exchange Period 2015-2019). *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(1), 116–127. <https://doi.org/10.29040/ijebar.v5i1.2151>
- Martha, R., & Wenny, C. D. (2023). Pengaruh Audit Tenure, Auditor Switching, Dan Ukuran KAP Terhadap Kecurangan Laporan Keuangan (Studi Empiris Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2021). *Publikasi Riset Mahasiswa Akuntansi (PRIMA)*, 4(1), 110–117.
- Maulana, T. I., & Muchtar, P. P. S. A. (2018). *Modul Metode Penelitian Akuntansi*. Tangerang: Politeknik Keuangan Negara STAN.
- Narew, I., Zuhroh, D., & Harmono, H. (2021). Analisis Diamond Fraud Theory Dalam Mendeteksi Kecurangan Laporan Keuangan Studi Kasus Pada Industri Keuangan Dan Industri Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Trisakti*, 8(2), 317–342. <https://doi.org/10.25105/jat.v8i2.10129>
- Nuari, F. (2024). *PT Waskita Karya: Terjerat Rekayasa Laporan Keuangan dan Proyek Fiktif, Kerugian Negara Belum Terlunasi Sepenuhnya*. Kompasiana.Com. Diakses 10 Mei 2025, dari https://www.kompasiana.com/ferliannuari6308/666d65a4c925c42c6f668de3/pt-waskita-karya-terjerat-rekayasa-laporan-keuangan-dan-proyek-fiktif-kerugian-negara-belum-terlunasi-sepenuhnya#google_vignette
- Nugroho, A. C. (2024). *China Denda PwC Rp956 Miliar Akibat Terlibat Penipuan Audit Evergrande*. Bisnis.Com. Diakses 1 Maret 2025, dari <https://ekonomi.bisnis.com/read/20240914/620/1799657/china-denda-pwc-rp956-miliar-akibat-terlibat-penipuan-audit-evergrande>

- Nuristya, E. R., & Ratmono, D. (2022). The Role of Audit Report Lag in Mediating the Effect of Auditor Switching and Financial Distress on Financial Statement Fraud. *Sriwijaya International Journal of Dynamic Economics and Business*, 6(2), 165–184. <https://doi.org/10.29259/sijdeb.v6i2.165-184>
- Okoye, E. I., Ogbodo, U. K., & Adeniyi, S. I. (2023). Effect of Audit Fees and Auditors' Independence on Financial Statement Fraud of Listed Non-Financial Firms on the Nigerian Exchange Group. *African Banking and Finance Review Journal (ABFRJ)*, 7(7), 60–76. <http://www.abfrjournal.com/index.php/abfr/article/view/116>
- Omukaga, K. O. (2020). Is the fraud diamond perspective valid in Kenya? *Journal of Financial Crime*, 28(3), 810–840. <https://doi.org/10.1108/JFC-11-2019-0141>
- Panjaitan, C. M., & Chariri, A. (2014). Pengaruh tenure, ukuran kap dan spesialisasi auditor terhadap kualitas audit. *Diponegoro Journal of Accounting*, 3(3), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Pasaribu, B. S., Herawati, A., Utomo, K. W., & Aji, R. H. S. (2022). Metodologi Penelitian Untuk Ekonomi dan Bisnis. In *UUP Academic Manajemen Perusahaan YKPN. Media Edu Pustaka*. [https://repository.uinjkt.ac.id/dspace/bitstream/123456789/65013/1/Metodologi Penelitian.pdf](https://repository.uinjkt.ac.id/dspace/bitstream/123456789/65013/1/Metodologi%20Penelitian.pdf)
- Peraturan Pemerintah RI. (2015). *Peraturan Pemerintah (PP) Nomor 20 Tahun 2015 tentang Praktik Akuntan Publik* (pp. 1–23). <https://peraturan.bpk.go.id/Details/5584/pp-no-20-tahun-2015>
- Prasetya, I. Y., & Dewayanto, T. (2021). Analisis Pengaruh Fraud Diamond Dan Fee Audit Terhadap Pengungkapan Atas Kecurangan Laporan Keuangan. *Diponegoro Journal of Accounting*, 10(4), 1–15. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/32999>
- Purba, S. H. (2021). Pengaruh Fraud Diamond terhadap Fraudulent Financial Statement pada Perusahaan Sub Sektor Industri Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah MEA*, 5(2), 445–462.
- Puspadini, M. (2024). *Manipulasi Lapkeu, Unit Bisnis Raksasa Properti Ini Disanksi Rp9,37 T*. CNBC Indonesia. Diakses 1 Maret 2025, dari <https://www.cnbcindonesia.com/market/20240603082810-17-543226/manipulasi-lapkeu-unit-bisnis-raksasa-properti-ini-disanksi-rp937-t>
- Putri, A. A., & Laksito, H. (2024). Pengaruh karakteristik auditor terhadap kDeteksi Laporan Keuangan (Studi Empiris pada Perusahaan Properti dan Real Estate yang terdaftar di BEI tahun 2019 2023). *Diponegoro Journal of Accounting*, 13(4), 1–15.
- Raharjo, D. S., & Santosa, A. D. (2020). *Stata 14 Untuk Penelitian*. Yogyakarta: Penerbit Kepel Press.
- Schwartz, K. B., & Menon, K. (1985). Switches by Failing Firms. *The Accounting Review*, 60(2), 248–261.
- Soesana, A., Subakti, H., Karwanto, Fitri, A., Kuswandi, S., Sastri, L., Falani, I.,

- Aswan, N., Hasibuan, F. A., & Lestari, H. (2023). *Metodologi Penelitian Kuantitatif*. Bandung: Yayasan Kita Menulis.
- Tjahjono, M., & Khairunissa, S. (2021). Opini Audit, Financial Distress, Pertumbuhan Perusahaan Klien Dan Pergantian Manajemen Terhadap Auditor Switching. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 8(2), 180–198. <https://doi.org/10.30656/jak.v8i2.2401>
- Wahyudi, H., & Abdirrohman, A. (2022). Pengaruh Faktor Ekonomi, dan Penyelesaian Tindak Pidana Terhadap Tingkat Kejahatan Pencurian di Pulau Sumatera. *Jurnal Studi Ilmu Sosial Dan Politik*, 1(2), 129–142. <https://doi.org/10.35912/jasipol.v1i2.1407>
- Widharma, F., & Susilowati, E. (2020). Auditor Switching, Financial Distress, and Financial Statement Fraud Practices with Audit Report Lag as Intervening Variable. *Journal of Accounting and Strategic Finance*, 3(2), 243–257. <https://doi.org/10.33005/jasf.v3i2.135>