

DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit committee characteristics and restatements. *Auditing: A Journal of Practice & Theory*, 23(1), 69–87. <https://doi.org/10.2308/aud.2004.23.1.69>
- ACFE. (2020). Association of Certified Fraud Examiners A Report to the Nations on Occupational Fraud and Abuse: 2020 Global Fraud Study. In *Association of Certified Fraud Examiners, Inc.* <https://acfe-public.s3-us-west-2.amazonaws.com/2020-Report-to-the-Nations.pdf>
- ACFE. (2024). The Nations Occupational Fraud 2024 :A Report To The Nations. In *Association of Certified Fraud Examiners.*
- ACFE Indonesia Chapter. (2025). *Fraud Survey 2025*. ACFE Indonesia. <https://acfe-indonesia.or.id/wp-content/uploads/2025/07/1-6.pdf>
- Adams, R. B., & Ferreira, D. (2009). Women in the boardroom and their impact on governance and performance. *Journal of Financial Economics*, 94(2), 291–309. <https://doi.org/10.1016/j.jfineco.2008.10.007>
- AICPA. (2002). Consideration of Fraud in a Financial Statement Audit. In *Audit and Accounting Guide* (Vol. 1, Issue 82). <https://doi.org/10.1002/9781119529088.app7>
- Alvarez & Marsal. (2024). *On the lookout for financial statement fraud: The power of speak up and other strategies to detect corporate misconduct*. Alvarez & Marsal. <https://www.alvarezandmarsal.com/insights/lookout-financial-statement-fraud>
- Arikunto, S. (2013). *Prosedur penelitian: Suatu pendekatan praktik*. Rineka Cipta. <https://cir.nii.ac.jp/crid/1970304959961419959>
- Aryani, D., Afrizal, & Yuliusman. (2023). The Influence of Corporate Governance Mechanisms on Financial Reporting Fraud (A Study on Property & Real Estate Sector Companies Listed on IDX in the Years 2018-2022). *Indonesian Journal of Economic & Management Sciences*, 1(3), 389–404. <https://doi.org/10.55927/ijems.v1i3.4729>
- Ashton, R. H., Willingham, J. J., & Elliott, R. K. (1987). An empirical analysis of audit delay. *Journal of Accounting Research*, 25(2), 275–292. <https://doi.org/10.2307/2491018>
- Astrawan, M. I., & Achmad, T. (2023). Pengaruh Efektivitas Auditor Spesialisasi Industri, Fee Audit, dan Komite Audit terhadap Pendeteksian Kecurangan Pelaporan Keuangan (Studi Kasus pada Perusahaan Perbankan yang Terdaftar di BEI Tahun 2019–2021). *DIPONEGORO JOURNAL OF ACCOUNTING*, 12.
- Balsam, S., Krishnan, J., & Yang, J. S. (2003). Auditor industry specialization and earnings quality. *Auditing: A Journal of Practice & Theory*, 22(2), 71–97. <https://doi.org/10.2308/aud.2003.22.2.71>

- Baltagi, B. H. (2021). *Econometric analysis of panel data* (6 (ed.)). Springer. <https://doi.org/https://doi.org/10.1007/978-3-030-53953-5>
- Be´dard, J., Chtourou, S. M., & Courteau, L. (2004). The Effect of Audit Committee Expertise, Independence, and Activity on Aggressive Earnings Management. *AUDITING: A Journal of Practice & Theory*, 23(2), 13–35. <https://doi.org/10.2308/aud.2004.23.2.13>
- 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>
- Beasley, M. S., Hermanson, D. R., Varcello, J. V, & Neal, T. L. (2010). *Fraudulent Financial Reporting : 1998-2007 — An Analysis of U . S . Public Companies*. June, 2–6.
- 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>
- Bhandari, A., Mammadov, B., & Bela Zykaj, B. (2023). Birds of a feather flock together: Institutional investors with disciplinary history and financial reporting. *Journal of Accounting and Public Policy*, 42(3), 107057. <https://doi.org/10.1016/j.jaccpubpol.2022.107057>
- Blau, P. M. (1977). *Inequality and heterogeneity: A primitive theory of social structure*. Free Press.
- Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27–40. <https://doi.org/10.3316/QRJ0902027>
- Breusch, T. S., & Pagan, A. R. (1980). The Lagrange multiplier test and its applications to model specification in econometrics. *The Review of Economic Studies*, 47(1), 239–253. <https://doi.org/10.2307/2297111>
- Bursa Efek Indonesia. (2021). *IDX Industrial Classification: Daftar sektor dan industri perusahaan tercatat di Bursa Efek Indonesia*. Bursa Efek Indonesia (BEI). https://gopublic.idx.co.id/media/1401/daftar-sektor_web-gopublic_id.pdf
- Bushee, B. J. (1998). The influence of institutional investors on myopic R&D investment behavior. *The Accounting Review*, 73(3), 305–333.
- Campbell, K., & Miguez-Vera, A. (2008). Gender diversity in the boardroom and firm financial performance. *Journal of Business Ethics*, 83(3), 435–451. <https://doi.org/10.1007/s10551-007-9630-y>
- Carson, E. (2009). Industry specialization by global audit firm networks. *The Accounting Review*, 84(2), 355–382. <https://doi.org/10.2308/accr.2009.84.2.355>
- Carter, D. A., Simkins, B. J., & Simpson, W. G. (2003). Corporate governance, board diversity, and firm value. *The Financial Review*, 38(1), 33–53.

<https://doi.org/10.1111/1540-6288.00034>

- Chenkiani, P., & Prasetyo, A. (2023). Fraud dan Monitoring dalam Perspektif Teori Keagenan. *Jurnal Akuntansi*, 12.
- Chow, G. C. (1960). Tests of equality between sets of coefficients in two linear regressions. *Econometrica*, 28(3), 591–605. <https://doi.org/10.2307/1910133>
- Cooper, D. R., & Schindler, P. S. (2014). Business Research Methods, Donald R. Cooper & Pamela S. Schindler. In *Business Research Methods* (Vol. 12).
- Cressey, D. R. (1953). *Other people's money: A study in the social psychology of embezzlement*. Free Press.
- Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5 (ed.)). SAGE Publications.
- 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](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>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193–225. <http://www.jstor.org/stable/248303>
- Dewi, C. S., Muslim, R. Y., & Minovia, A. F. (2024). Good Corporate Governance, Financial Distress dan Integritas Laporan Keuangan. *Jurnal Ekobistek*, 13(2), 68–74. <https://doi.org/10.35134/ekobistek.v13i2.791>
- DeZoort, F. T., Hermanson, D. R., Archambeault, D. S., & Reed, S. A. (2002). Audit committee effectiveness: A synthesis of the empirical audit committee literature. *Journal of Accounting Literature*, 21, 38–75.
- Drukker, D. (2003). Testing for Serial Correlation in Linear Panel Data Models. *Stata Journal*, 3, 168–177. <https://doi.org/10.1177/1536867X0300300206>
- Eisenhardt, K. (1989). Agency theory: An assessment and review. *Academy of Management Review*, 14(1), 57–74.
- Fama, E. F. (1980). Agency Problems and the Theory of the Firm Agency Problems and the Theory of the Firm. *The Journal of Political Economy*, 88(2), 288–307.
- 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>
- Fatimah, S., & Januarti, I. (2025). Board Of Commissioners Characteristics And Financial Statement Fraud In Indonesian Soes. *Ekombis Review: Jurnal Ilmiah Ekonomi Dan Bisnis*, 13(3), 20805–22816.
- Ferguson, A., Francis, J. R., & Stokes, D. J. (2003). The effects of firm-wide and

- office-level industry expertise on audit pricing. *The Accounting Review*, 78(2), 429–448. <https://doi.org/10.2308/accr.2003.78.2.429>
- Francis, J. R. (2004). What do we know about audit quality? *The British Accounting Review*, 36(4), 345–368. <https://doi.org/10.1016/j.bar.2004.09.003>
- Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25* (9 ed.). Badan Penerbit Universitas Diponegoro.
- Gillan, S. L., & Starks, L. T. (2000). Corporate governance proposals and shareholder activism: The role of institutional investors. *Journal of Financial Economics*, 57(2), 275–305. [https://doi.org/10.1016/S0304-405X\(00\)00058-1](https://doi.org/10.1016/S0304-405X(00)00058-1)
- Goleyjani, M., Giyah Khah, S., & Pourfeizollah, R. (2023). Characteristics of Auditors and the Detection of Fraud in Financial Statements. *International Journal of Business Management and Entrepreneurship*, 2(5), 41–58. <https://www.researchgate.net/publication/376597002>
- Greene, W. (2003). *Econometric Analysis Fifth Edition*. Prentice Hall.
- Gujarati, D. N., & Porter, D. C. (2009). *Basic econometrics* (5 ed.). McGraw-Hill.
- Gul, F. A., Srinidhi, B., & Ng, A. C. (2011). Does board gender diversity improve the informativeness of stock prices? *Journal of Accounting and Economics*, 51(3), 314–338. <https://doi.org/10.1016/j.jacceco.2011.01.005>
- Habib, A., & Jiang, H. (2015). Corporate governance and financial reporting quality in China: A survey of recent evidence. *Journal of International Accounting, Auditing and Taxation*, 24, 29–45. <https://doi.org/10.1016/j.intaccaudtax.2014.12.002>
- Hair, J., Hult, G. T. M., Ringle, C., & Sarstedt, M. (2022). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (3rd ed.). SAGE Publications.
- Hausman, J. A. (1978). Specification tests in econometrics. *Econometrica*, 46(6), 1251–1271. <https://doi.org/10.2307/1913827>
- Horwath, C. (2011). *Putting the Freud in Fraud: Why the Fraud Triangle Is No Longer Enough*. Crowe Horwath. <https://www.crowe.com/global>
- IDXChannel. (2024). Pizza Hut (PZZA) ungkap penyebab penjualan turun di 2024. *IDXChannel*. <https://www.idxchannel.com/market-news/pizza-hut-pizza-ungkap-penyebab-penjualan-turun-di-2024>
- 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](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193–228. <https://doi.org/10.2307/2491047>
- Klein, A. (2002). Audit committee, board of director characteristics, and earnings

- management. *Journal of Accounting and Economics*, 33(3), 375–400. [https://doi.org/10.1016/S0165-4101\(02\)00059-9](https://doi.org/10.1016/S0165-4101(02)00059-9)
- Knechel, R. W., Vanstraelen, A., & Zerni, M. (2015). Does the Identity of Engagement Partners Matter? An Analysis of Audit Partner Reporting Decisions. *Contemporary Accounting Research*, 32(4), 1443–1478. <https://doi.org/10.1111/1911-3846.12113>
- Kurnia, Z., Arum, E. D. P., & Z, R. W. (2024). The Influence of Corporate Governance on Financial Report Fraud with Company Size as a Moderating Variable in Infrastructure, Utilities, and Transportation Companies Listed on the Indonesian Stock Exchange during the Period 2019–2021. *CASHFLOW: CURRENT ADVANCED RESEARCH ON SHARIA FINANCE AND ECONOMIC WORLDWIDE*, 3(2).
- Kusumawardani, M., Soediro Achmad, & Adhitama Ferdinant. (2024). Peran Komite Audit terhadap Fraudulent Financial Reporting. *Reviu Akuntansi Dan Bisnis Indonesia*, 8, 157–170. <https://doi.org/10.18196/rabin.v8i2.20367>
- Kwamboka, B., Githaiga, P. N., & Kinuthia, P. M. (2025). Audit committee and financial reporting fraud: The moderating role of firm size. *African Journal of Business Management*, 19(1), 78–95.
- Laili, T. F. (2024). Financial ratios and stock prices: Unraveling the dynamics in Indonesia's industrial and consumer staples sectors. *Journal of Multiperspectives on Accounting Literature*, 2(1 SE-Articles), 31–42. <https://doi.org/10.22219/jameela.v2i1.31666>
- Mapadang, A., & Bernadine, W. (2024). Women on Board on Companies Performances and Fraud Tendencies: Evidence from Indonesia's Energy Industry. *JAA: Jurnal Akademi Akuntansi*, 7, 229–250. <https://doi.org/10.22219/jaa.v7i2.32785>
- Moleong, L. J. (2018). *Metodologi penelitian kualitatif* (Revisi (ed.); 38th ed.). PT Remaja Rosdakarya.
- Morris, R. D. (1987). Signalling, agency theory and accounting policy choice. *Accounting and Business Research*, 18(69), 47–56. <https://doi.org/10.1080/00014788.1987.9729347>
- Mulyadianto, A., Kirana, D. J., & Wijayanti, A. (2020). Kontribusi Corporate Governance Dalam Mengurangi Kecurangan Laporan Keuangan. *Jurnal Ilmiah Akuntansi Kesatuan*, 8(3), 297–308. <https://doi.org/10.37641/jiakes.v8i3.369>
- Naidu, R., & Sulaiman, S. (2025). Unilever's Indonesia headache worsens with boycott as local brands seize the day. *Reuters*. <https://www.reuters.com/business/retail-consumer/unilevers-indonesia-headache-worsens-with-boycott-local-brands-seize-day-2025-01-09/>
- Nazir, M. (2014). *Metode penelitian*. Ghalia Indonesia. <https://inlislite.ipdn.ac.id/opac/detail-opac?id=14104>

- Nindito, M., Avianti, I., Koeswayo, P. S., & Tanzil, N. D. (2025). Guardians of Integrity: Exploring the Role of Corporate Governance in Preventing Financial Statement Fraud. *Journal of Governance and Regulation*, 14(1), 109–118. <https://doi.org/10.22495/jgrv14i1art10>
- 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*, 165–184. <https://doi.org/10.29259/sijdeb.v6i2.165-184>
- Ogbodo, K. U., & Okoye, E. I. (2023). Auditor Industry Specialization: Implications on Financial Statement Fraud of Listed Non-Financial Firms on the Nigerian Exchange Group. *ABFRJ: African Banking and Financial Review Journal*, 7(7), 77–86.
- Otoritas Jasa Keuangan. (2015). *Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit*. Otoritas Jasa Keuangan (OJK).
- Popa, A. L., Violeta, A. M., & Teusdea, A. C. (2024). Corporate governance and financial fraud occurrence – case study on Romanian companies. *Journal of Risk Finance*, 25(3), 489–509. <https://doi.org/10.1108/JRF-10-2023-0257>
- Puspitaningtyas, Z. (2019). *Empirical evidence of market reactions based on signaling theory IN indonesia stock exchange*. [https://doi.org/10.21511/imfi.16\(2\).2019.06](https://doi.org/10.21511/imfi.16(2).2019.06)
- Reichelt, K. J., & Wang, D. (2010). National and office-specific measures of auditor industry expertise and effects on audit quality. *Journal of Accounting Research*, 48(3), 647–686. <https://doi.org/10.1111/j.1475-679X.2009.00363.x>
- Rezaee, Z. (2005). Causes, consequences, and deterrence of financial statement fraud. *Critical Perspectives on Accounting*, 16, 277–298. [https://doi.org/10.1016/S1045-2354\(03\)00072-8](https://doi.org/10.1016/S1045-2354(03)00072-8)
- Saunders, M., Lewis, P., & Thornhill, A. (2023). *Research Methods for Business Students*.
- Scott, W. R. (2015). *Financial accounting theory* (7 (ed.)). Pearson Canada.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach* (7 (ed.)). John Wiley & Sons.
- Shleifer, A., & Vishny, R. W. (1986). Large shareholders and corporate control. *Journal of Political Economy*, 94(3), 461–488. <https://doi.org/10.1086/261385>
- Shleifer, A., & Vishny, R. W. (1997). A Survey of Corporate Governance. *The Journal of Finance*, 52(2), 737–783. <https://doi.org/https://doi.org/10.1111/j.1540-6261.1997.tb04820.x>
- Simpson, E. H. (1949). Measurement of Diversity. *Nature*, 163(4148), 688. <https://doi.org/10.1038/163688a0>

- Siregar, A. T., & Amirya, M. (2024). Pengaruh Gender Diversity dan Efektivitas Komite Audit dalam Mendeteksi Kecurangan Laporan Keuangan. *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, 15, 1.
- Sitoresmi, D., Fakhruddin, I., Fitriati, A., & Setyadi, E. J. (2024). Pengaruh Fraud Pentagon Theory Dalam Mendeteksi Fraudulent Financial Reporting Dengan F-Score Model. *Owner: Riset & Jurnal Akuntansi*, 8(4), 4341–4352. <https://doi.org/10.33395/owner.v8i4.2294>
- Skousen, C. J., Smith, K. R., & Wright, C. J. (2008). *Detecting and predicting financial statement fraud: The effectiveness of the fraud triangle and SAS No. 99*. Social Science Research Network. <https://doi.org/10.2139/ssrn.1295494>
- Spence, M. (1973). Job Market Signaling*. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.2307/1882010>
- Sugiyono. (2013). *Metode penelitian pendidikan: Pendekatan kuantitatif, kualitatif, dan R&D*. Alfabeta. https://digilib.unigres.ac.id/index.php?p=show_detail&id=43
- Sumar, P., & Ratmono, D. (2024). Wanita) Dan Covid-19 Terhadap Pengungkapan Environmental , Social , Dan Governance. *Diponegoro Journal of Accounting*, 13(4), 1–15.
- Summers, S. L., & Sweeney, J. T. (1998). Fraudulently misstated financial statements and insider trading: An empirical analysis. *The Accounting Review*, 73(1), 131–146.
- Syafitri, M., Ermaya, H. N. L., & Putra, A. M. (2021). Dampak Corporate Governance, Financial Stability, dan Financial Target Dalam Kecurangan Laporan Keuangan. *JURNAL AKUNIDA*, 7, 44–59.
- Tantri, I. A., & Chariri, A. (2023). Karakteristik Auditor dan Kecurangan Laporan Keuangan. *Akurasi : Jurnal Studi Akuntansi dan Keuangan*, 6(2), 269–286. <https://doi.org/10.29303/akurasi.v6i2.392>
- Terjesen, S., Couto, E., & Francisco, P. (2015). Does the presence of independent and female directors impact firm performance? A multi-country study of board diversity. *Journal of Management & Governance*, 20. <https://doi.org/10.1007/s10997-014-9307-8>
- Terjesen, S., Sealy, R., & Singh, V. (2009). Women Directors on Corporate Boards: A Review and Research Agenda. *Corporate Governance: An International Review*, 17, 320–337. <https://doi.org/10.1111/j.1467-8683.2009.00742.x>
- Titman, S., & Trueman, B. (1986). Information quality and the valuation of new issues. *Journal of Accounting and Economics*, 8(2), 159–172. [https://doi.org/10.1016/0165-4101\(86\)90016-9](https://doi.org/10.1016/0165-4101(86)90016-9)
- Torchia, M., Calabrò, A., & Huse, M. (2011). Women directors on corporate boards: From tokenism to critical mass. In *Journal of Business Ethics* (Vol. 102, Issue 2, pp. 299–317). Springer. <https://doi.org/10.1007/s10551-011-0815-z>
- Triani, Y., Friyani, R., & Olimsar, F. (2025). The Effect Of Independent

Commissioners, Audit Committee, Institutional Ownership, Leverage and Company Size on Financial Report Integrity Pengaruh Komisaris Independen, Komite Audit, Kepemilikan Institusional, Leverage dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan. *JAKU: Jurnal Akuntansi Dan Keuangan Universitas Jambi*, 10, 274–287. <https://doi.org/10.22437/jaku.v10i03.47322>

Vousinas, G. (2019). Advancing theory of fraud: the S.C.O.R.E. model. *Journal of Financial Crime*, 26. <https://doi.org/10.1108/JFC-12-2017-0128>

Wells, J. T. (2017). *Corporate fraud handbook: Prevention and detection* (5 (ed.)). John Wiley & Sons.

Wolfe, D. T., & Hermanson, D. R. (2004). The fraud diamond: Considering the four elements of fraud. *The CPA Journal*, 74(12), 38–4