

DAFTAR PUSTAKA

- Achmad, T., Ghozali I., & Pamungkas .I. D (2022). Hexagon Fraud: Detection of Fraudulent Financial Reporting in State-Owned Enterprises Indonesia. MDPI : Publisher of Open Access Journals. *Economies* 2022, 10 (1),13; <https://doi.org/10.3390/economies10010013>.
- Altman, E. I. (1968). Financial Ratios, Discriminant Analysis and The Prediction of Corporate Bankruptcy. *The Journal of Finance*.
- Apriliana, S & Agustina, L (2017). The Analysis of Fraudulent Financial Reporting Determinant through Fraud Pentagon Approach. *Jurnal Dinamika Akuntansi* 9 (2): 154–65. <https://journal.unnes.ac.id/nju/jda/article/view/4036/7453>.
- Bahri., & Syaiful. (2018). *Metodologi Penulisan Bisnis Lengkap Dengan Teknik Pengolahan Data*. Yogyakarta : ANDI.
- Bhagat, S., Moyen, N., & Suh, I. (2005). Investment and Internal Funds of Distressed Firms. ELSEVIER : *Journal of Corporate Finance*. DOI :10.1016/j.jcorpfin.2004.09.00.
- Chandra, M, I., Suyanto., Widyastuti, T., & Ahmar, N. (2021). Pertarungan Model Altman, Springate, Zmijewski dan Grover Memprediksi *Financial Distress* Perusahaan Jasa. *Jurnal Indonesia Sosial Teknnologi*. <https://doi.org/10.59141/jist.v2i07.195>
- Cressey, Donald R. 1953. *Other People's Money. A Study in the Social Psychology of Embezzlement. The Journal of Criminal Law, Criminology, and Police Science*. Vol. 45. Montclair, N.J.: Patterson Smith. <https://doi.org/10.2307/1140029>.
- Dechow, P, M., Sloan, R, G., & Sweeney, A, P. (1995). Detecting Earnings Management. *The Accounting Review*.
- Devi, P, N, C., Widanaputra, A, G, 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*.
- Fahma, Y, T., & Setyaningsih, N, D. (2019). Analiss Financial Distress dengan Metode Altman, Zmjewski, Grover, Springate, Ohlson, dan Zavgren untuk Memprediksi Kebrangkutan Perusahaan Ritel. *Jurnal Ilmiah Bisnis dan Ekonomi Asia..* DOI : <https://doi.org/10.32812/jibeka.v14i2.158>
- Firdani, F., Widyastuti, T., & Supriyadi, E. (2019). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Komite Audit dan Klasifikasi Industri terhadap *Audit Delay* : Studi Empiris pada Consumer Goods Industry dan Perbankan. *Jurnal Ekonomi Bisnis dan Manajemen* Vol 3 No 3 : 247-362.
- Gaio, C., & Pinto, I. (2018). *The role of state ownership on earnings quality: evidence across public and private European firms. Journal of Applied Accounting Research*, 19(2), 312-332. [https://doi.org/10.1108/JAAR-07-Research, 19\(2\), 312-332](https://doi.org/10.1108/JAAR-07-Research, 19(2), 312-332).
- Ghafran, Chaudhry, Noel O'Sullivan, and Sofia Yasmin. (2022). “When Does Audit Committee Busyness Influence Earnings Management in the UK? Evidence on the Role of the Financial Crisis and Company Size.” *Journal of International Accounting, Auditing and Taxation* 47 (June): 100467. <https://doi.org/10.1016/j.intaccaudtax.2022.100467>.

- Handoko, B. L., Warganegara, D. L., & Ariyanto, S. (2020). *The Impact of Financial Distress, Stability, and Liquidity on the Likelihood of Financial Statement Fraud*. *Journal Of Archaeology Of Egypt/Egyptology*, 17(7), 2383–2394. <https://archives.palarch.nl/index.php/jae/article/view/1555>
- IFRS 7. Financial Instrument : Disclosure
- IFRS 9. (2018). Financial Instruments
- Inggil, N., & Murtanto. (2024). Pengaruh Fraud Hexagon, Internal Control, dan Financial Distress Terhadap Pendeteksian Kecurangan Laporan Keuangan. *Jurnal Akuntansi Trisakti*. <https://ejournal.trisakti.ac.id/index.php/jat/article/view/19447>
- Iskandar, D & Istianingsih. (2020). *Profitability, Liquidity, Leverage Ratio Analysis of Internet Financial Reporting*. *Asian Journal of Economics, Business and Accounting*, Vol.17(4) : 41-49.
- Ismanto, H & Pebruary, S. (2021). *Aplikasi SPSS dan Eviews dalam Analisis Data Penelitian*. CV Budi Utama. Yogyakarta.
- Kamila, F, T., & Parinduri, A, Z. (2023). Pengaruh *Fraud Hexagon* terhadap *Fraudulent Financial Reporting* dengan Komite Audit sebagai Variabel Moderasi. *Jurnal Ekonomi Trisaksi* 3(1): 1407-1416. <https://doi.org/10.25105/jet.v3i1.16090>
- Lauwrens, A, O., & Yanti, H, B. (2022) Pengaruh Elemen *Fraud Pentagon* terhadap *Financial Statement Fraud* dengan Komite Audit Sebagai Moderasi. *COMSERVA : Jurnal Penelitian & Pengabdian Masyarakat*. DOI :10.36418/comserva.v2i4.356.
- Lestari, A,A,M & Nurutama, I, P. (2020). Pengaruh *Financial Stability, External Pressure, Nature of Industry* dan *Rationalization* Terhadap *Financial Statement Fraud* dalam Sudut Pandang *Fraud Triangle* pada perusahaan Sektor Real Estate and Property yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2017. *Hita Akuntansi Keuangan Universitas Hindu Indonesia* Edisi Juli 2020.
- Maheswara, A, G, D,O & Dwirandra, A,N,B. (2019). Profitabilitas Memoderasi Pengaruh Financial Distress pada Opini Audit Going Concern. *E-Jurnal Akuntansi*. DOI : 10.24843/EJA.2019.v29.i01.p27.
- Mardiana, A. (2021). Pengaruh *Financial Distress* Terhadap *Financial Fraud* yang Dimoderasi oleh *Corporate Governance*. *CjBA : Contemporary Journal on Business and Accounting*, Vol.1(1), 72-88.
- Mukhtaruddin., Chairunnisa, W, Z., Patmawati., & Saftiana, Y. (2022). *Financial Distress, Earning Management, Financial Statement Fraud and Audit Quality as Moderating Variable* : Listed Companies on the Indonesia Stock Exchange. *F1000 Research*. DOI : <https://doi.org/10.12688/f1000research.123525.1>
- Nando, E, L., Afrizal., & Wiralestari. (2024). Pengaruh *Financial Stability Pressure, Financial Distress*, dan *Financial Target* terhadap Potensi *Fiancial Statement Fraud* pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Periode 2020-2022. *JIEB : Jurnal Ilmiah Ekonomi Bisnis*, Vol. 10(2), 107-120.
- Nathaniel, T & Reskino. (2024). Mengungkap Kecurangan Laporan Keuangan menggunakan Teori *Hexagon* : Komite Audit Moderasi. *Action Research Literate*, Vol (8), No. 8. <https://doi.org/10.46799/ar.v8i8.477>.

- Ntounis, D., & Vlismas, O. (2022). *Asymmetric Cost Behavior and Financial Distress*. ELSEVIER : *Journal of Corporate Finance*. <http://dx.doi.org/10.2139/ssrn.3975760>
- Nugroho, D, S., & Diyanty, V. (2022). *Hexagon Fraud in Fraudulent Financial Statements: The Moderating Role of Audit Committee*. Jurnal Akuntansi dan Keuangan Indonesia. DOI : 10.21002/jaki.2022.03
- Nusantara, D. (2021). Yume: Journal Of Management.
- Octani, J., Dwiharyadi, A., & Djefris D. (2022). Analisis Pengaruh Fraud Hexagon Terhadap *Fraudulent Financial Reporting* pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia Selama Tahun 2017-2020. JABEI : Jurnal Akuntansi, Ekonomi dan Bisnis Indonesia.
- Oktaviany, F., & Reskino. (2023). *Financial Statement Fraud* : Pengujian Fraud Hexagon dengan Moderasi Audit Committee. Jurnal Bisnis dan Akuntansi 25(1):91-118. DOI : 10.34208/jba.v25i1.1799.
- Pambudi, B, C., Sudrajat., & Amelia, Y. (2022). Pengaruh Karakteristik Fraud Pentagon dalam Mendeteksi Kecurangan Laporan Keuangan pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020. JABE : Jurnal Akuntansi Bisnis dan Ekonomi, Vol.2 (4), 811-819.
- Pangaribuan, D., Rely, G & Aditya, D. (2023). Pengaruh Kompensasi Bonus dan Leverage Terhadap Manajemen Laba yang Dimoderasi Variabel Ukuran Perusahaan (Studi Empiris Pada Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar Di Bursa Efek Indonesia Periode 2018 - 2021). BALANCE : Jurnal Akuntansi, Auditing dan Keuangan, Vol.20(2) : 130-153.
- Pratama, R., & Puspitasari, W. (2022). Pengaruh *Financial Distress* Terhadap Kecurangan Laporan Keuangan. Jurnal Ekonomi Trisakti. Vol.(2) No.(2) : 703-718.
- Putra, R, A., & Herawaty, V. (2024). Faktor-faktor Mempengaruhi Kecurangan Laporan Keuangan Dimoderasi oleh Keefektifan Komite Audit dalam Perspektif *Fraud Hexagon*. Jurnal Ekonomi Trisakti, Vol.4(1) : 43-56. DOI :<https://doi.org/10.25105/jet.v4i1.18584>.
- Putra, R, A. (2023). Faktor-faktor Mempengaruhi Kecurangan Laporan Keuangan Dimoderasi Oleh Keefektifan Komite Audit dalam Perspektif *Fraud Hexagon*. COMSERVA : Jurnal Penelitian & Pengabdian Masyarakat. Vol (3), No. 6. <https://doi.org/10.59141/comserva.v3i06.1020>
- Putri, N, N., & Sasongko, N. (2024). Analisis Pengaruh *Financial Distress* dan *Fraud Hexagon* Indikasi Terjadinya *Financial Statement Fraudulent* Mada Masa Pandemi COVID-19. INNOVATIVE : *Journal of Social Science Research*. Vol. 4 No. 3 : 11220-11233.
- Rahmasari, L., Lindrianasari., & Prasetyo, T, J. (2023). *Indication of Financial Statement Fraud in Companies Experiencing Financial Distress*. ATLANTIS PRESS. DOI : 10.2991/978-2-38476-064-0_12
- Ramadhani, A.D & Nurbaiti, A. (2020). Pengaruh *Fraud Diamond* Terhadap Pendeteksian Kecurangan Laporan Keuangan Menggunakan Analisis *Beneish Ratio Index*. Jurnal Mitra Manajemen, 4(2), 262–277. <https://doi.org/10.52160/ejmm.v4i2.346>
- Rianggi, F & Novita. (2023). *Fraud Hexagon* dan *Fraudulent Financial Statement* dengan Pendekatan *Beneish M-Score Model*. Jurnal Akuntansi Universitas Jember Vol. 21 No. 2.

- Riyanti, A., & Trisanti, T. (2021). *The Effect of Hexagon Fraud on the Potential Fraud Financial Statements with the Audit Committe as a Moderating Variable*. IJSSHR:International Journal of Science and Human Research. DOI :<https://doi.org/10.47191/ijsshr/v4-i10-36>
- Aviantara, R. (2021). *The Association Between Fraud Hexagon and Government's Fraudulent Financial Report*. ACFE : Asia Pacific Fraud Journal. DOI : 10.21532/apfjournal.v6i1.192
- Safiq, M., & Sales, W. (2018). *The Effects of External Pressure, Financial Targets and Financial Distress on Financial Statement Fraud*. *Advances in Economics, Business and Management Research* Vol.73.
- Sagala, Gevanry S., & Siagian V. 2021. Pengaruh Fraud Hexagon Model Terhadap Fraudulent Laporan Keuangan pada Perusahaan Sub Sektor Makanan dan Minumun yang Terdaftar di BEI Tahun 2016-2019. JURNAL AKUNTANSI, Vol. 13 No.2 (2021). <https://doi.org/10.28932/jam.v13i2.3956>
- Sanjayyana, A, R., & Urumsah, D. (2021). *Factors That Influence Financial Statement Fraud and Financial Distress : An Investigation Study*. ApAR : APSSAI Accounting Review. Vol.1 No.1.
- Sari, M,P., Mahardika E., Suryandari, D & Raharja, S. (2022). *The Audit Committe as Moderating the Effect of Hexagon's fraud on Fraudulent Financial Statements in Mining Companies listed on Indonesia Stock Exchange*. COGENT : Business & Management, Vol.9. <https://doi.org/10.1080/23311975.2022.2150118>
- SAS No.99, SAS No.113. (2002). Consideration of Fraud in Financial Statement Audit. AU Section 316
- Siagian, A, O., Manurung, A, H., Widyastuti, T., & Suroso, S. (2024). Analisis Kecurangan dalam Pelaporan Keuangan : Bagian dari Bukti Rasio Keuangan. Jurnal Bisnis Terapan. <https://doi.org/10.24123/jbt.v8i1.6266>
- Spance, M. (1973). *The Quarterly Journal of Economics*. Vol. 87, No. 3 (Aug., 1973), pp. 355-374 (20 pages). Published By: Oxford University Press.<https://academic.oup.com/qje/articleabstract/87/3/355/1909092?redirectedFrom=fulltext>
- Suheni, V., & Arif, M. F. (2020). Mendeteksi financial statement fraud dengan menggunakan Model Beneish M-score (studi pada perusahaan sektor manufaktur yang terdaftar di bursa efek Indonesia). JURNAL AKUNTANSI, 5(2), 8. <https://ojs.unpkediri.ac.id/index.php/akuntansi>
- Suryani & Hendryadi. (2015). *Metode Penelitian kuantitatif dan R&D*. Bandung : Kencana.
- Tiapandewi, N, K, Y., Suryandari, N, N, A & Susandaya, A.A, P, G,B. (2020). Dampak *Fraud Triangle* dan Komite Audit Terhadap Kecurangan Laporan Keuangan. Jurnal Kharisma, Vol.2(2).
- Triyanto, D. N. (2019). *Fraudulence Financial Statements Analysis Using Pentagon Fraud Approach*. *Journal Of Accounting Auditing And Business*, 2(2), 26–36. <https://jurnal.unpad.ac.id/jaab/article/view/22641/11007>
- Widyastuti, T. (2009). Pengaruh Struktur Kepemilikan dan Kinerja Keuangan terhadap Manajemen Laba : Studi pada Perusahaan Manufaktur di BEI. Jurnal MAKSI.

- Wisnu, F., & Astuti, D, P. (2023). *Financial Distress : Profitability Ratios and liquidity Ratios, with Financial Statement Fraud as Moderating*. *Economic Education Analysis Journal*. DOI : 10.15294/eeaj.v12i2.67570 .
- Wolfe, D, T., & Hermanson, D, R. (2004). *The Fraud Diamond : Considering the four Elements of Fraud*. Digital Commons Kennesaw State University.
- Indrasari, A., Yuliandhari W,S & Triyanto, D, N. (2016). Pengaruh Komisaris Independen, Komite Audit dan *Financial Distress* Terhadap Integritas Laporan Keuangan. *Jurnal Akuntansi e-JA*. Doi : <http://ecojoin.org/index.php/EJA/article/view/79>

