

## DAFTAR PUSTAKA

- 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(1).
- Akbar, R. N., Zakaria, A., & Prihatni, R. (2022). *Financial Statement Analysis of Fraud With Hexagon Theory Fraud Approach*. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 3(1), 137–161.
- Alou, S. D., Ilat, V., & Gamaliel, H. (2017). Pengaruh Kesesuaian Kompensasi, Moralitas Manajemen, Dan Keefektifan Pengendalian Internal Terhadap Kecenderungan Kecurangan Akuntansi Pada Perusahaan Konstruksi Di Manado. *Going Concern : Jurnal Riset Akuntansi*, 12(01), 139–148.
- Alyani, M., Satria, I., & Wahyoeni, S. I. (2023). *The Effect of Fraud Hexagon on Financial Statement Fraud in Property and Real Estate Sector Companies Listed on the Indonesia Stock Exchange (Idx) in 2017-2021*. *INQUISITIVE : International Journal of Economic*, 3(2), 83–101.
- Association of Certified Fraud Examiners (ACFE). (2022). *Occupational Fraud 2022: A Report to the nations*. Association of Certified Fraud Examiners, 1–96.
- Aviantara, R. (2021). *The Association Between Fraud Hexagon and Government's Fraudulent Financial Report*. *Asia Pacific Fraud Journal*, 6(1), 26.
- Barezki, M. B., Fuadah, L. L., & Yulianita, A. (2023). Relevansi Fraud Hexagon Theory terhadap Kecurangan Laporan Keuangan Pada Sektor Perbankan di Indonesia Tahun 2017-2021. *Jurnal Informatika Ekonomi Bisnis*, 5, 927–931.
- Beneish, M. D. (1999). *The Detection of Earnings Manipulation*. *Financial Analysts Journal*, 55(5), 24–36.
- Bifadli, I., Hardi, & Putra, F. (2018). Deteksi Financial Statement Fraud Dengan Analisis Fraud Triangle. *Jurnal Ilmu Dan Riset Akuntansi ...*, 16(2), 112–129.
- Chandrayatna, I. D. G. P., & Ratna Sari, M. M. (2019). Pengaruh Pengendalian Internal, Moralitas Individu Dan Budaya Etis Organisasi Pada Kecenderungan Kecurangan Akuntansi. *E-Jurnal Akuntansi*, 27, 1063.
- Citra, A., Lindrianasari, ., Syaipudin, U., Dharmo, F., & Metalia, M. (2022). *Fraud Detection of Financial Statements through the Fraud Hexagon Approach in Indonesian SOEs*. *Asian Journal of Economics, Business and Accounting*, 22(22), 45–58.
- Dewi, I. R. (2022). Deretan BUMN yang Masih Rugi di RI, Jokowi: Tanggung Jawab! CNBC Indonesia. <https://www.cnbcindonesia.com/>. Diakses pada 8

Februari 2024.

- Dewi, K. Y. K., & Ratnadi, N. M. D. (2017). Pengaruh Pengendalian Internal Dan Integritas Pada Pencegahan Kecurangan Akuntansi Satuan Kerja Perangkat Daerah Kota Denpasar. *E-Jurnal Akuntansi Universitas Udayana*, 18(2), 917–941.
- Ghozali, I. (2018). Aplikasi Analisis Multivariate Dengan Program SPSS. Badan Penerbit Universitas Diponegoro.
- Handoko, B. L. (2021). Fraud Hexagon dalam Mendeteksi Financial Statement Fraud Perusahaan Perbankan di Indonesia. *Jurnal Kajian Akuntansi*, 5(2), 176.
- Hernadi, K. N., & Meiden, C. (2023). *The Effect of Fraud Pentagon on Fraudulent Financial Statements: A Meta Analysis*. *Journal of International Conference Proceedings*, 6(1), 242–251.
- Isalati, N. S. (2023). *Deteksi Faktor Yang Mempengaruhi Kecurangan Laporan*. 07(01), 10–28.
- Jensen, M. C., & Meckling, W. H. (1976). *Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure*. *Human Relations*, 72(10), 1671–1696.
- Khumairoh, S., Kuntadi, C., & Maidani. (2022). Pengaruh Fraud Diamond Dalam Mendeteksi Terjadinya Kecurangan Laporan Keuangan Studi Empiris Pada Perusahaan BUMN Yang Terdaftar Di Bursa Efek Indonesia. *Journal of Comprehensive Science*, 2(8.5.2017), 2003–2005.
- Kusumosari, L., & Solikhah, B. (2021). Analisis Kecurangan Laporan Keuangan Melalui Fraud Hexagon Theory. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(3), 753–767.
- Larum, K., Zuhroh, D., & Subiyantoro, E. (2021). Fraudulent Financial Reporting: Menguji Potensi Kecurangan Pelaporan Keuangan dengan Menggunakan Teori Fraud Hexagon. *AFRE (Accounting and Financial Review)*, 4(1), 95–106.
- Lionardi, M., & Suhartono, S. (2022). Pendektsian Kemungkinan Terjadinya Fraudulent Financial Statement menggunakan Fraud Hexagon. *Moneter - Jurnal Akuntansi Dan Keuangan*, 9(1), 29–38.
- Megawati, R., & Murwaningsari, E. (2023). Green competitive advantage dan faktor fraud dalam mempengaruhi kecurangan laporan keuangan. *Jurnal Ekonomi Trisakti*, 3(1), 463–474.
- Meidjati, & Amin, M. N. (2022). *Detecting Fraudulent Financial Reporting Through Hexagon Fraud Model: Moderating Role of Income Tax Rate*.

- International Journal of Social and Management Studies (IJOSMAS), 3(2), 311–322.*
- Miftahul Jannah, V., Andreas, A., & Rasuli, M. (2021). Pendekatan Vousinas Fraud Hexagon Model dalam Mendeteksi Kecurangan Pelaporan Keuangan. *Studi Akuntansi Dan Keuangan Indonesia, 4(1), 1–16.*
- Nadziliyah, H., & Primasari, N. S. (2022). Analisis Fraud Hexagon Terhadap Financial Statement Fraud Pada Perusahaan Sektor Infrastruktur, Utilitas Dan Transportasi. *Accounting and Finance Studies, 2(1), 21–39.*
- Novarina, D., & Triyanto, D. N. (2022). Pengaruh Fraud Hexagon Terhadap Kecurangan Laporan Keuangan Pada Perusahaan LQ 45 Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020. *Jurnal Akuntansi Dan Keuangan, 10(2), 183.*
- Nugroho, D. S., & Diyanty, V. (2022). *Fraud Hexagon and Fraudulent Financial Statement: Comparison Between OMI and Beneish Model. Proceedings of the International Conference on Economics, Management and Accounting (ICEMAC 2021), 207(Icemas 2021), 1–10.*
- Nurbaiti, A., & Cipta, A. T. (2022). Fraud Hexagon untuk Mendeteksi Indikasi Financial Statement Fraud. *32(10), 2977–2990.*
- Octaviana, N. (2022). Analisis Elemen-Elemen Fraud Hexagon Theory Sebagai Determinan Fraudulent Financial Reporting. *Jurnal Akuntansi, 11(2), 106–121.*
- Pranyanita, A. A. I., Saputra, I. D. G. D., Badera, I. D. N., & Sari, M. M. R. (2021). *Determinants of Financial Statement Fraud Using the Fraud Hexagon Model. 12(23), 18–25.*
- Prastika, A. N., & Sasongko, N. (2023). *Analysis of Fraudulent Financial Reporting With Fraud Hexagon Theory in Financial Sector Companies Listed on the Indonesia Stock Exchange (IDX) In 2017-2021. The International Journal of Business Management and Technology, 7(1), 239–249.*
- Pratama, B. (2022). Impresi Pengendalian Internal, Persepsi Kesesuaian Kompensasi, Dan Ketaatan Pada Aturan Akuntansi Terhadap Kecenderungan Kecurangan Akuntansi. *Jurnal Economina, 1(1), 35–48.*
- Preicilia, C., Wahyudi, I., & Preicilia, A. (2022). Analisa kecurangan laporan keuangan dengan perspektif teori Fraud Hexagon. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan, 5(3), 1467–1479.*
- Purnaningsih, N. K. C. (2022). *Fraudulent Financial Reporting Analysis on Non-Financial Companies Listed on IDX in Hexagon Fraud Perspective. Budapest International Research and Critics Institute (BIRCI-Journal), 11331–11343.*

- Putra, R. A. (2023). Faktor-Faktor Mempengaruhi Kecurangan Laporan Keuangan Dimoderasi Oleh Keefektifan Komite Audit Dalam Perspektif Fraud Hexagon. *3(6)*, 2380–2402.
- Putro, S. M. S., & Puspawati, D. (2023). *Analysis of Fraud Financial Statement with Fraud Hexagon and Financial Distress*. *5(12)*, 236–243.
- Riyanti, A., & Trisanti, T. (2021). *The Effect of Hexagon Fraud on the Potential Fraud Financial Statements with the Audit Committee as a Moderating Variable*. *International Journal of Social Science and Human Research*, *04(10)*, 2924–2933.
- Sandria, F. (2021). Deretan Skandal Lapkeu di Pasar Saham RI, Indofarma-Hanson! CNBC Indonesia. <https://www.cnbcindonesia.com/>. Diakses pada 13 Oktober 2023.
- Sari, M. P., Mahardika, E., Suryandari, D., & Raharja, S. (2022). *The audit committee as moderating the effect of hexagon's fraud on fraudulent financial statements in mining companies listed on the Indonesia stock exchange*. *Cogent Business and Management*, *9(1)*.
- Sari, S. P., & Nugroho, N. K. (2020). Financial Statements Fraud dengan Pendekatan Vousinas Fraud Hexagon Model: Tinjauan pada Perusahaan Terbuka di Indonesia. *Islamic Economics, Finance, and Banking (ACI-IJIEFB)*, 409–430.
- Setiawan, B. G., & Achyani, F. (2022). *Determinant Analysis of Fraudulent Financial Statements in Perspective of Fraud Hexagon Theory and Covid-19 ( Empirical Study of Manufacturing Companies in the Goods and Consumption Sector Listed on the IDX in 2018-2021. The International Journal of Business Management and Technology*, *6(6)*, 346–358.
- Sihombing, T., & Eirene Panggulu, G. (2022). *Fraud Hexagon Theory And Fraudulent Financial Statement In IT Industry In Asean*. *Jurnal Reviu Akuntansi Dan Keuangan*, *12(3)*, 524–544.
- Susilawati, & Dewi, R. A. K. (2018). Budaya Organisasi , Efektivitas Pengendalian Dosen Program Studi Akuntansi STIE STEMBI – Bandung Business School .. *Jurnal INTEKNA*, *18(1)*, 47–52.
- Suyatna, A. (2017). Uji Statistik Berbantuan SPSS Untuk Penelitian Pendidikan. Media Akademi.
- Tarjo, T., Anggono, A., & Sakti, E. (2021). *Detecting Indications of Financial Statement Fraud: a Hexagon Fraud Theory Approach*. *AKRUAL: Jurnal Akuntansi*, *13(1)*, 119–131.
- Tempo. (2023). Bahaya Manipulasi Laporan Keuangan BUMN. Majalah Tempo.

<https://majalah.tempo.co/>. Diakses pada 13 Oktober 2023.

- Vousinas, G. L. (2019). *Advancing theory of fraud: the S.C.O.R.E. model. Journal of Financial Crime*, 26(1), 372–381.
- Wakik, Makayanawati, & Handayati, P. (2023). *Fraud Analysis in the Management of Village Funds Viewed From the Perspective of the Hexagon Theory. PENANOMICS: International Journal of Economics*, 2(3), 11–22.
- Watts, R. L., & Zimmerman, J. L. (1990). *Positive Accounting Theory*. In *The Accounting Review* (Vol. 65, Issue 1, pp. 131–156).
- Wicaksono, A., & Suryandari, D. (2021). *The Analysis of Fraudulent Financial Reports Through Fraud Hexagon on Public Mining Companies. Accounting Analysis Journal*, 10(3), 220–228.
- Wilantari, N. M., & Ariyanto, D. (2023). Determinan Fraud Hexagon Theory dan Indikasi Financial Statement Fraud. *E-Jurnal Akuntansi*, 33(1), 87.
- Wilopo. (2006). *The Effect of Internal Control Effectiveness, Suitability of Reward, Compliance to Accounting Rules, Information Asymmetry, and Management Morality toward Unethical Behavior, and Intention to Accounting Fraud: The Study in Public Companies, and State Owne*. Airlangga.
- Yadiati, W., Rezwiandhari, A., & Ramdany. (2023). *Detecting Fraudulent Financial Reporting In State Owned Company: Hexagon Theory Approach*. 10(1), 1–23.