DAFTAR PUSTAKA

ACFE. (2022). Occupational Fraud 2022: A Report to the nations. *Association of Certified Fraud Examiners*, 1–96.

Alfarago, D., Syukur, M., & Mabrur, A. (2023). The Likelihood of Fraud From the Fraud Hexagon Perspective: Evidence From Indonesia. *ABAC Journal*, *43*.

Amarakamini, N. P., & Suryani, E. (2019). Pengaruh Fraud Pentagon Terhadap Fraudulent Financial Statement Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2016 dan 2017. *Jurnal Akuntansi*, *7*.

Aprilia. (2017). Analisis Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Menggunakan Beneish Model Pada Perusahaan yang Menerapkan Asean Corporate Governanc e Scorecard. *Jurnal Aset (Akuntansi Riset)*, *9*.

Astuti, S., Marita, & Heriningsih, S. (2019). *Analysis Factor Triggers Fraud And Corporate Governance On Indications of Fraudulent Financial Reporting Using the Pentagon Fraud Theory Approach*. *14*.

Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. *Indonesia Chapter #111*, *53*(9), 1–76. https://acfe-indonesia.or.id/survei-fraud-indonesia/

Asmara, C. G. (n.d.). *Kasus SNP Finance, Sri Mulyani Hukum Deloitte Indonesia*. https://www.cnbcindonesia.com/market/20180830074647-17-30904/kasus-snp-finance-sri-mulyani-hukum-deloitte-indonesia

Ayuningtyas, N. P. W., Sudana, I. P., Suartana, I. W., & Mimba, N. P. S. H. (2021a). Analisis Perspektif Penipuan Pentagon dalam Mendeteksi Indikasi Penipuan Laporan Keuangan. *International Research Journal of Management, IT & Social Sciences*, *8*(6).

Ayuningtyas, N. P. W., Sudana, I. P., Suartana, I. W., & Mimba, N. P. S. H. (2021b). Pentagon Fraud Perspective Analysis in Detecting Indications of Financial Statement Fraud. *International Research Journal of Management, IT & Social Sciences*, *8*, 619–629.

Beneish, M. D. (1999). The Detection of Earnings Manipulation. *Financial*

Analysts Journal, *5*(June), 24–36.

Beneish, M. D., Lee, C. M. C., & Nichols, D. C. (2012). Fraud Detection and Expected Returns. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.1998387

Boermawan, G., & Arfianti, R. I. (2022). Pengaruh Fraud Triangle Terhadap Kecurangan Pelaporan Keuangan dengan Beneish M-Score Model. *Journal of Applied Managerial Accounting*, *6*(2), 173–186.

Christian, N., & Visakha, B. (2021). Analisis teori fraud pentagon dalam mendeteksi fraud pada laporan keuangan perusahaan yang terdaftar di bursa efek Indonesia. *Conference on Management, Business, Innovation, Education and Social Sciences*, *1*.

Cragun, O. R., Olsen, K. J., & Wright, P. M. (2020). Making Ceo Narcissism Research Great: A Review And Meta-Analysis Of Ceo Narcissism. Journal Of Management, 46(6), 908–936. Https://Doi.Org/10.1177/0149206319892678

Damara, M. R., Menne, F., & Thanwain. (2019). Pengaruh Reward dan Punishment Terhadap Kecurangan Pelaporan Keuangan (Analisis Persepsi Mahasiswa Akuntansi Universitas Bosowa). *Economics Bosowa Journal*, *5*.

Dechow, P., Ge, W., & Schrand, C. (2010). Understanding earnings quality: A review of the proxies, their determinants and their consequences. *Journal of Accounting and Economics*, *50*(2–3), 344–401. https://doi.org/10.1016/j.jacceco.2010.09.001

Ernawan dan Ratna. (2020). Pengukuran Narsisme CEO dalam Penelitian Di Bidang Bisnis, Manajemen dan Akuntansi: Sebuah Studi Literatur. *Jurnal Akuntansi Dan Bisnis*, *6*. https://doi.org/10.31289/jab.v6i1.2861

Faradiza, S. A. (2018). Fraud Pentagon dan Kecurangan Laporan Keuangan. *Jurnal Ekonomi Dan Bisnis (EkBis)*, *2*, 1–22.

Ghozali Imam. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (Sembilan). In *Semarang, Universitas Diponegoro* (Edisi Semb). Badan Penerbit Universitas Diponegoro.

Ham, C., Seybert, N., & Wang, S. (2018). Narcissism Is A Bad Sign: Ceo Signature Size, Investment, And Performance. Review Of Accounting Studies, 23(1), 234–264. Https://Doi.Org/10.1007/S11142-017-9427-X

Hambrick, D. C., & D'Aveni, R. A. (1992). Top team deterioration as part of the downward spiral of large corporate bankruptcies. *Management Science*, *38*(10), 1445–1466.

Higgs, M. (2009). The Good, the Bad and the Ugly: Leadership and Narcissism. *Journal of Change Management*, *9*(2), 165–178. https://doi.org/10.1080/14697010902879111

Horwarth, C. (2012). *The Mind Behind The Fraudsters Crime: Key Behavioral and Environmental Elements.*

Horwath, C. (2012). The Mind Behind the Fraudsters Crime: Key Behavioral and Environmental Elements. *United States of America: Crowe Horwath LLP*, 1–62. https://www.crowe.com/

IAPI. (2021). Standar Audit 240 (Revisi 2021) Tanggung Jawab Auditor Terkait dengan Kecurangan dalam Suatu Audit atas Laporan Keuangan. *Standar Profesional Akuntan Publik*, *240*(Revisi), 55–82.

Icih, Kurniawan , A., & Andini, A. (2021). ANALYSIS THE EFFECT OF PENTAGON FRAUD THEORY IN DETECTING FINANCIAL STATEMENT FRAUD. Accounting Research Journal of Sutaatmadja (ACCRUALS).

Iqbal, M., & Murtanto. (2016). Analisa pengaruh faktor-faktor fraud triangle terhadap kecurangan laporan keuangan pada perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia. *Seminar Nasional Cendekiawan 2016, ISSN: 2540-7589*, *2002*, 1–20.

Jannah, V. M., Andreas, & Rasuli, M. (2021). Pendekatan Vousinas Fraud Hexagon Model dalam Mendeteksi Kecurangan Pelaporan Keuangan. *Studi Akuntansi Dan Keuangan Indonesia*, *4*.

Jensen, C., & Meckling, H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, *3*, 305–360.

Karyono. (2013). *Forensic fraud*. CV Andi Offset.

Kompasiana. (2022, juli 14). Retrieved from Kasus PT Tiga Pilar Sejahtera Food Tbk:https://www.kompasiana.com/dewiekawulandari1436/62cfeca46fcfba 0fdb41cb33/kasus-pt-tiga-pilar-sejahtera-food-tbk

Kusumosari, Larassanti. 2020. Analisis Kecurangan Laporan Keuangan melalui Fraud Hexagon pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2014-2018. *Skripsi*. Semarang: Program Sarjana Fakultas Ekonomi Universitas Negeri Semarang.

Lubis, A. . (2011). Akuntansi Keperilakuan. In *Akuntansi keperluan: akuntansi multiparadigma*. Salemba Empat.

Malmendier, U., & Tate, G. (2008). Who makes acquisitions? CEO overconfidence and the market's reaction. *Journal of Financial Economics*, *1*(89), 20–43.

Malmendier, U., & Tate, G. (2009). Superstar CEOs. *The Quarterly Journal of Economics*, 1593–1638.

Marks, J. (2012). The Mind Behind the Fraudsters Crime: Key Behavioral and Environmental Elements. *Crowe Horwarth LLP*.

N, C., Z, B. Y., & W, A. (2019). Analysis of Fraud Triangle, Fraud Diamond and Fraud Pentagon Theory to Detecting Corporate Fraud in Indonesia. *The International Journal of Bussiness Management and Technology*, *3*(4).

Novita, N. (2019). Teori Fraud Pentagon dan Deteksi Kecurangan Pelaporan Keuangan. *Jurnal Akuntansi Kontemporer (JAKO)*, *11*, 64–73.

Nurchoirunanisa, N., Nuraina, E., & Styaningrum, F. (2020). Deteksi Financial Statement Fraud Menggunakan Fraud Pentagon Theory pada Perusahaan BUMN Yang Terdaftar di BEI. Review of Accounting & Business, 1(1), 1–17.

Pratiwi, N. R., & Nurbaiti, A. (2018). ANALISIS FRAUD PENTAGON DALAM MENDETEKSI KECURANGAN LAPORAN KEUANGAN. *e-Proceeding of Management : Vol.5, No.3 Dsember 2018 | Page 3299*.

Puspitha, M. Y., & Yasa, G. W. (2018). Fraud Pentagon Analysis in Detecting Fraudulent Financial Reporting (Study on Indonesian Capital Market). *International Journal of Sciences: Basic and Applied Research*, *42*(5), 93–109.

Putra, A. N., & Dinarjito, A. (2021). Pengaruh Penipuan Pentagon dan F-Score Model dalam Mendeteksi Penipuan Keuangan Pelaporan di Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis (JIAB)*, *16*(2). https://doi.org/10.24843/JIAB.2021.v16.i02.p05

Ramadhan, D. (2020). Root Cause Analysis Using Fraud Pentagon Theory Approach (A Conceptual Framework). *Asia Pacific Fraud Journal*, *5*. https://doi.org/10.21532/apfjournal.v5i1.142

Rijsenbilt, A., & Commandeur, H. (2013). Narcissus Enters the Courtroom: CEO Narcissism and Fraud. *Journal of Business Ethics*, *117*(2), 413–429. https://doi.org/10.1007/s10551-012-1528-7

Rudiyanto, E. A., Marita, & Yulita, L. (2022). Analisis Pentagon Fraud dalam mendeteksi Fraudulent Financial Statement : Studi empiris pada Perusahaan Badan Usaha Milik Negara . Proceeding of National Conference on Accounting & Finance, Volume 4, 2022 Hal. 331-336.

Sandria, F. (n.d.). *Skandal Dugaan Manipulasi Lapkeu Emiten*. https://www.cnbcindonesia.com/market/20210725191827-17-263478/astaga-ada-skandal-dugaan-manipulasi-lapkeu-emiten-nih/2

Sanjaya, I., Suyanto, S., & Sari, G. P. 2021. Pengaruh Kepemilikan Saham Eksekutif, CEO Education dan Pergantian Auditor terhadap Kecurangan Laporan Keuangan pada Perusahaan BUMN (Studi Empiris pada Perusahaan BUMN yang Terdaftar di BEI). Jurnal Akuntansi AKTIVA, 2(1): 87-94.

Septianda, H., P.A, E. Di., & Yustien, R. (2021). Pengaruh Fraud Pentagon dalam Mendeteksi Financial Statement Fraud (Studi Empiris pada Perusahaan

Manufaktur Yang Terdaftar di BEI Tahun 2014-2019). *Journal Accounting Review (JAR)*, *2*.

Septriani, Y., & Desi Handayani, dan. (2018). Mendeteksi Kecurangan Laporan Keuangan dengan Analisis Fraud Pentagon. 11(1), 11–23. http://jurnal.pcr.ac.id

Sihombing, K. S., & Rahardjo, S. N. (2014). Analisis Fraud Diamond dalam Mendeteksi Financial Statement Fraud : Studi EMpiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2010-2012. *Diponegoro Journal of Accounting*, *03*, 1–12.

Situngkir , N. C., & Triyanto, D. N. (2020). Detecting Fraudulent Financial Reporting Using Fraud Score Model and Fraud Pentagon Theory: Empirical Study of Companies Listed in the L.Q. 45 Index. *THE INDONESIAN JOURNAL OF ACCOUNTING RESEARCH*.

Snyder, C. R., & Fromkin, H. L. (1977). Abnormality As A Positive Characteristic: The Development And Validation Of A Scale Measuring Need For Uniqueness. Journal Of Abnormal Psychology, 86(5), 518–527. Https://Doi.Org/10.1037/0021-843x.86.5.518

Sosiawan, S. Y. (2012). Pengaruh Leverage, Ukuran Perusahaan Dan Earning Power Terhadap Manajemen Laba. Akuntansi & Bisnis, 2(1), 79–89.

Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.

Suryani, E., & Fajri, R. R. (2022). Fraud Triangle Perspective: Artificial Neural Network Used in Fraud Analysis. *General Management*.

Tessa, G. C., & Harto, P. (n.d.). Pengujian Teori Fraud Pentagon Pada Sektor Keuangan Dan Perbankan Di Indonesia. *Simposium Nasional Akuntansi XIX*, 1–21.

Uma Sakaran, R. B. (2016). International Standard Classification of Occupations (ISCO). *Research Methods for Business*. https://doi.org/https://doi.org/10.1007/978-94-007-0753-5_102084

Wells, J. T. (2011). Fraud Handbook Prevention and Detection Third Edition. *New

York: John Wiley & Sons, Inc.

WJ, W., PC, P., & GT, L. (2013). In pursuit of greatness: CEO narcissism, entrepreneurial orientation, and firm performance variance. *Journal of Management Studies*, 1041–1069.

Xiang, R., & Song, C. (2021). Cfo Narcissism And Audit Fees: Evidence From Listed Companies In China. China Journal Of Accounting Research, 14(3), 257–274. Https://Doi.Org/10.1016/J.Cjar.2021.05.002

Wolfe, H. (2004). KISS - Keep it simple stupid. *Computer Fraud and Security*, *2004*(5), 11. https://doi.org/10.1016/S1361-3723(04)00065-X

Yermack, D. (2006). Flights of fancy: Corporate jets, CEO perquisites, and inferior shareholder returns. *Journal of Financial Economics*, 211–242.

Zhou, F., Zhang, Z., Yang, J., Su, Y., & An, Y. (2018). Delisting Pressure, Executive Compensation, And Corporate Fraud: Evidence From China. Pacific Basin Finance Journal, 48(January), 17–34. Https://Doi.Org/10.1016/J.Pacfin.2018.01.003