

DAFTAR PUSTAKA

- Aprilia, R. (2017). pengaruh financial stability, personal financial need, ineffective monitoring, change auditor dan change in director terhadap financial statement fraud dalam perspektif fraud diamond. *JOM Fekom*, 4. Retrieved from <https://media.neliti.com/media/publications/128538-ID-pengaruh-financial-stability-personal-fi.pdf>
- Annisya, M., Lindrianasari, L., & Asmaranti, Y. (2016). Pendektsian Kecurang Laporan Keuangan Menggunakan Fraud Diamond. *Jurnal Bisnis dan Ekonomi*, 23(1).
- Ardiyani, Susmita, & Utaminingsih. (2015). Analisis Determinan Financial Statement Melalui Pendekatan Fraud Triangle. *Accounting Analysis Journal*, 4(1), 1–10.
- Basuki, A. T., & Nazarudin, I. (2016). *Analisis Statistik dengan SPSS*. (Edisi Pert). Yogyakarta: Denisa Media.
- Beasley, M., J., V. D., & L., T. (2010). Fraudulant financial repoting. Retrieved from http://www.coso.org/documents/COSO FRAUDSTUDY2010_001.pdf.
- Bell, T., S. S., & Wilingham, J. (1991). *Assessing the likelihood of fraudulent financial reporting: A cascadednlogit approach*. Working Paper, KPMG Peat Marwick, Montvale,NJ.
- Beneish, M. (1997). Detecting GAAP violation : Implications for assessing earnings management among firms with extreme financial performance. *Journal of Accounting and Public Policy*, 16(3), 271–309.
- Brennan, N., & Mc., G. (2007). Financial statement fraud some lesson from US and Europe: An Case studies. *Journal Australia Accounting Review*, 17(42), 49–61.
- Christofel S, R., Syaffruddin, M., & Syafruddin, M. (2011). *Moderasi Pengendalian Internal Pada Hubungan Pengaruh Keadilan Organisasional Terhadap Tingkat Kecurangan (Fraud)(Studi Pada Kantor Sekretariat Daerah kota Semarang)* (Doctoral dissertation, Universitas Diponegoro).
- C.J, S., Smith, K. ., & C.J, W. (2009). Detecting and Predicting Financial StatementFraud: the Effectiveness of the Fraud Triangle and SAS No. 99 in Advances in Financial Economics: Corporate Governance and Performance 1st edition. *JAI Publishing, Emerald Group*, 13.

- Cressey, D. (1953). Other people's money: A Study in the social psychology of embezzlement. *Glencoe, IL: Free Press.*
- Dechow, P., R., S., & A., S. (1996). Causes and consequences of earnings manipulation: An analysis of firms subject to enforcement actions by the SEC. *Contemporary Accounting Research*, 13(1), 1–36.
- Dunn, P. (2004). The impact of insider power on fraudulent financial reporting. *Journal of Management*, 30(3), 397–412.
- Ekonomi, F., & Diponegoro, U. (2011). Financial Need Dan Ineffective Monitoring Pada Financial Statement Fraud Dalam Perspektif Fraud Triangle.
- Elder, Randal, J., Mark, B., Alvin, A., Arens, & Jusuf, A. A. (2008). *Jasa Audit dan Assurance Pendekatan Terpadu (Adaptasi Indonesia)*. (Buku 1). Jakarta: Salemba Empat.
- Ernst, & Young. (2009). Detecting financial statement fraud: What every manager needs to know.
- Gagola, & Kristo. (2011). Analisis Faktor Risiko yang Mempengaruhi Kecenderungan Kecurangan Pelaporan Keuangan Perusahaan Publik di Indonesia. *Semarang: Fakultas Ekonomika Dan Bisnis Universitas Diponegoro*.
- Ghozali, & Imam. (2011). Aplikasi Analisis Multivariat dengan Program IBM SPSS 19. *Semarang: Badan Penerbit Reporting Universitas Diponegoro*.
- Greece, B. of. (2008). financial stability. Retrieved from <https://www.bankofgreece.gr/Pages/en/Publications/FinStability.aspx>
- Hall, James, A., & Tommie, S. (2007). *Audit dan Assurance Teknologi Informasi*. Jakarta: Salemba Empat.
- Hanifa, S. I., & Laksito, H. (2015). *Pengaruh Fraud Indicators Terhadap Fraudulent Financial Statement (Studi Empiris Pada Perusahaan yang Listed di BEI Tahun 2008-2013)* (Doctoral dissertation, Fakultas Ekonomika dan Bisnis).
- Ijudien, D. (2018). Pengaruh Stabilitas Keuangan, Kondisi Industri dan Tekanan Eksternal Terhadap Kecurangan Laporan Keuangan. *Jurnal Kajian Akuntansi*, 2(1), 82-97.

- Indarti, Siregar, I. F., & Lubis, & N. (2016). Fraud Detection Laporan Keuangan Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Ilmiah Ekonomi Dan Bisnis*, 13(1), 22–32.
- Jiambalvo, J. (1996). Discussion of “causes and consequences of earnings manipulation: An analysis of firms subject to enforcement actions by the SEC.” *Contemporary Accounting Research*, 13(1), 37–47.
<https://doi.org/10.1111/j.1911-3846.1996.tb00490.x>
- Kasmir. (2013). Analisis Laporan Keuangan. *Jakarta: PT Raja Grafindo Persada*.
- Koroy, T. R. (2009). Pendektsian Kecurangan (Fraud) Laporan Keuangan oleh Auditor Eksternal. *Jurnal Akuntansi dan Keuangan*, 10(1), 22-23.
- Loebbecke, J., M., E., & J., W. (1989). Auditor’s experience with material irregularities: frequency, nature, and detestability . *Auditing : A Journal of Practice and Theory*, 9(1).
- Lou, Y. ., & M, L. W. (2009). Fraud risk factor of the fraud triangle assesing the likelihood of fraudulent financial repoting. *Journal of Business and Economic Research*, 7(2), 62–66.
- Molida, & Resti. (2011). Pengaruh Financial Stability, Personal Financial Need Dan Ineffective Monitoring Pada Financial Statement FRaud Dalam Perspektif Fraud Triangle. *Semarang: Fakultas Ekonomika Dan Bisnis Universitas Diponegoro*.
- Nguyen, K. (2015). Financial Statement Fraud. *Executive Roadmap to Fraud Prevention and Internal Control*, 133–155.
<https://doi.org/10.1002/9781119202356.ch6>
- Persons, O. S. (1999). Using Financial Information to Defferentiate Failed vs Surviving Finance Companies in Thailand: An Implication For Emerging Economies. *Multinationl Finance Journal*, 3(2), 127–145.
- Rahmanti, Martantya, & Daljono. (2013). Pendektsian Kecurnagan Laporan Keuangan Melalui faktor Risiko Tekanan dan Peluang. *Diponegoror Journal of Accounting*, 2(2), 1–12.
- Sari, S. T. (2016). pengaruh financial stability, external pressure, ineffective monitoring, rationalization pada financial statement fraud dengan perspektif fraud triangle. *JOM Fekom*, 3. Retrieved from
<https://media.neliti.com/media/publications/184719-ID-pengaruh-financial-stability-external-pr.pdf>

- Sherman, F. (2018). what is financial statement fraud. Retrieved from <https://smallbusiness.chron.com/financial-statement-fraud-57182.html>
- Sihombing, Samuel, K., & Rahardjo. (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(02), 2337–3806.
- Skousen, et al. (2008). Detecting And Predicting Financial Statement Fraud: The Effectiveness Of The Fraud Triangle And SAS No 99. Retrieved from <http://ssrn.com/abstract=1295494>
- Sukanto, E. (2009). Perbandingan persepsi auditor internal, akuntan publik, dan auditor pemerintah terhadap penugasan fraud audit dan profil fraud auditor. *Fokus Ekonomi: Jurnal Ilmiah Ekonomi*, 4(1).
- Summers, S., & J, S. (1998). Fraudulently misstated financial statements and insider trading: An Empirical analysis. *The Accounting Review*, 73(1), 131–146.
- Tiffani, L., & Marfuah. (2015). Deteksi Financial Statement Fraud dengan Analisis Fraud Triangle pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Simposium Nasional Akuntasi 18 Medan*.
- Tunggal, & Amin, W. (2008). *Pengantar Fraud Auditing*. Jakarta: Harvarindo.
- Widarti. (2009). Pengaruh fraud triangle terhadap deteksi kecurangan laporan keuangan pada perusahaan manufaktur yang terdaftar di bursa efek indonesia (bei). *Jurnal Manajemen Dan Bisnis Sriwijaya*, 13(99), 2.
- Yuwannita, A., & Ariani, N. E. (2016). Analisis Hubungan Pengendalian Internal Versi Coso Terhadap Indikasi Kecurangan Laporan Keuangan Pada Baitul Qirad Anggota Pusat Koperasi Syariah Nanggroe Aceh Darussalam. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 1(2), 199-209.