

DAFTAR PUSTAKA

- Adi, R. P., & Viriany, V. (2025). Efektivitas Model Dechow F-Score dalam Pendeteksian Fraud di Sektor Perbankan dan Keuangan Indonesia (2022-2023). *Jurnal Impresi Indonesia*, 4(7), 2413–2426. <https://doi.org/10.58344/jii.v4i7.6812>
- BEI. (2021, January 25). idx industrial classification perusahaan tercatat di bursa efek indonesia. in *go public bei*. bei Implementasikan IDX Industrial Classification.
- Chandra, D. (2025). *Analisis model fraud heptagon terhadap fraudulent financial statemnet dimoderasi dengan kualitas audit (studi empiris pada perusahaan BUMN yang terdaftar di Bursa Efek Indonesia tahun 2020-2024)*.
- Christian, N., Pina, P., Christian, C., & Silvana, V. (2023). Detection of Cash Flow Shenanigans in The Financial Reports of PT Waskita Karya Tbk. *International Journal of Social Science, Education, Communication and Economics*, 2(2), 267–276. <https://doi.org/10.54443/sj.v2i2.135>
- Cressey, D. R. (1953). *Other people's money: A study of the social psychology of embezzlement*.
- Dechow, P. M. (2000). *Earnings management: Reconciling the views of accounting academics, practitioners, and regulators*. 14(2), 235–250.
- Deniswara, K., Kesuma, J. T., & Louis, V. (2022). Forensic Accounting on Indonesian Energy Sector with Beneish M-Score Model Analysis. *2022 6th International Conference on E-Commerce, E-Business and E-Government*, 101–107. <https://doi.org/10.1145/3537693.3537709>
- Dito, S. A., Noviarty, H., & Muhsin. (2025). Profitability, Stock Price Synchronicity, and Fraud: Implications for Earnings Management. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(4), 947–960. <https://doi.org/10.37641/jiakes.v13i4.3544>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Gujarati, D. N. (2014). *Econometrics by Example*. Introductory Econometrics: A Practical Approach.

- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate data analysis* (Eighth edition). Cengage.
- Handoko, B. L., Putri, R. N., & Wijaya, S. (2022). *Analysis of Fraudulent Financial Reporting based on Fraud Heptagon Model in Transportation and Logistic Industry listed on IDX during Covid-19 Pandemic*.
- Haqq, A. P. N. A., & Budiwitjaksono, G. S. (2020). Fraud Pentagon for Detecting Financial Statement Fraud. *Journal of Economics, Business, and Accountancy Ventura*, 22(3), 319–332. <https://doi.org/10.14414/jebav.v22i3.1788>
- Haryadi, A., Nurmalasari, R., & Yanti, H. B. (2026). Comparative Analysis of the Effectiveness of Three Models in Detecting Financial Statement Fraud. *E-Jurnal Akuntansi*, 36(2), 385–398. <https://doi.org/10.24843/EJA.2026.v36.i02.p09>
- Horwath, C. (2011). *Fraud Pentagon: Adding the Fifth Element*.
- Irman, M., Anjani, S. P., & Wati, Y. (2023). Manajemen Laba Dan Kecurangan Laporan Keuangan: Industri Pariwisata Dan Rekreasi Di Indonesia. *Jurnal Reviu Akuntansi dan Keuangan*, 13(2), 392–411. <https://doi.org/10.22219/jrak.v13i2.26500>
- Jodyan, R., Winowod, T. M., & Prawati, L. D. (2024). Understanding Fraud Detection with the Heptagon Fraud Model and Income Tax Moderation: Evidence from Indonesia. *Management and Accounting Review*, 23(3). <https://doi.org/10.24191/MAR.V23i03-03>
- Kurniarin, A. (2023). *Analisis Fraud Triangle pada Perusahaan Sektor Property, Real Estate, dan Building Construction yang Terdaftar dalam Bursa Efek Indoneisa Tahun 2019-2021*. 85.
- Lailatuddzikriyyah, M. (2021). *Mendeteksi Potensi Kecurangan Laporan Keuangan dengan Fraud Hexagon (Studi Empiris pada Perusahaan Kontruksi Bangunan yang terdaftar di BEI tahun 2017-2019)*. 126.
- Marais, A., Vermaak, C., & Shewell, P. (2023). Predicting financial statement manipulation in South Africa: A comparison of the Beneish and Dechow models. *Cogent Economics & Finance*, 11(1), 2190215. <https://doi.org/10.1080/23322039.2023.2190215>
- Muhlis, & Windiasari, M. L. (2023). *Statistik konstruksi 2022*. 42, 90.

- 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. <https://doi.org/10.47153/afs21.2702022>
- Narsa, N. P. D. R. H., Afifa, L. M. E., & Wardhaningrum, O. A. (2023). Fraud triangle and earnings management based on the modified M-score: A study on manufacturing company in Indonesia. *Heliyon*, 9(2), e13649. <https://doi.org/10.1016/j.heliyon.2023.e13649>
- Nugraha, A. R., & Nugraheni, B. L. Y. (2025). Analyzing the Fraud Diamond Model for Anticipating Financial Statement Manipulation: A Study on Registered Non-Financial Firms in the IDX (2018—2021). *Quality-Access to Success*, 26(206). <https://doi.org/10.47750/QAS/26.206.04>
- Pamungkas, I. D., & Irwandi, S. A. (2025). Detecting fraudulent financial reporting: Heptagon fraud model. *The Indonesian Accounting Review*, 14(2), 153–174. <https://doi.org/10.14414/tiar.v14i2.4523>
- Rahardyan, M. T., Bakri, M. R., Susilo, C. H., & Putri, S. A. (2025). *Survei Fraud Indonesia 2025*. 71.
- Rahman, A. (2024, January 3). BPKP Selesaikan Audit Waskita Karya, Terbukti Manipulasi Laporan Keuangan? *liputan6.com*. <https://www.liputan6.com/bisnis/read/5496177/bpkp-selesaikan-audit-waskita-karya-terbukti-manipulasi-laporan-keuangan>
- Ratmono, D., Darsono, D., & Cahyonowati, N. (2020). Financial Statement Fraud Detection With Beneish M-Score and Dechow F-Score Model: An Empirical Analysis of Fraud Pentagon Theory in Indonesia. *International Journal of Financial Research*, 11(6), 154. <https://doi.org/10.5430/ijfr.v11n6p154>
- Setyono, D., Hariyanto, E., Wahyuni, S., & Pratama, B. C. (2023). Penggunaan Fraud Hexagon dalam Mendeteksi Kecurangan Laporan Keuangan. *Owner : Riset Dan Jurnal Akuntansi*, 7(2), 1036–1048. <https://doi.org/10.33395/owner.v7i2.1325>
- Sihombing, T. (2022). *Fraud Hexagon Theory and Fraudulent Financial Statement in IT Industry in Asean*. 12(3).
- Siregar, H. R. (2023, June 22). Tutupi Utang Proyek Infrastruktur, Waskita Karya Rekayasa Laporan Keuangan | *tempo.co*. *Tempo*.

<https://www.tempo.co/newsletter/tutupi-utang-proyek-infrastruktur-waskita-karya-rekayasa-laporan-keuangan--174311>

Soepriyanto, G., Kuncoro, E. A., Zudana, A. E., & Averine, L. (2022). Does Executive Compensation Affect Accounting Irregularities? Evidence From Listed Firms in Indonesia. *Sage Open*, 12(3), 21582440221111109. <https://doi.org/10.1177/21582440221111109>

StataCorp. (2021). *Stata Statistical Software: Release 17*.

Sugiyono, P. D. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (1st ed., Vol. 11). In Sustainability (Switzerland).

Tarjo, T., Anggono, A., Prasetyono, P., Yuliana, R., & Sakti, E. (2022). Association between fraudulent financial reporting, readability of annual reports, and abusive earnings management: A case of Indonesia. *Investment Management and Financial Innovations*, 19(1), 370–378. [https://doi.org/10.21511/imfi.19\(1\).2022.29](https://doi.org/10.21511/imfi.19(1).2022.29)

Vousinas, G. L. (2019). *Advancing Theory of Fraud: The S.C.O.R.E. Model*.

Wolfe, D. T., & Hermanson, D. R. (2004). *The Fraud Diamond: Considering the Four Elements of Fraud*. 74, 38–42.

Yusrianti, H., Ghozali, I., Yuyetta, E., Aryanto, A., & Meirawati, E. (2020). Financial Statement Fraud Risk Factors of Fraud Triangle: Evidence From Indonesia. *International Journal of Financial Research*, 11(4), 36. <https://doi.org/10.5430/ijfr.v11n4p36>

Yustikasari, Y., & Sari, Y. P. (2024). Pengaruh Financial Stability, Ineffective Monitoring, Change In Auditor, Change In Director, And CEO Picture Terhadap Fraudulent Financial Statement. *Monex Journal Research Accounting Politeknik Tegal*, 13(01), 120–135. <https://doi.org/10.30591/monex.v13i01.6194>