

DAFTAR PUSTAKA

- AICPA. 2002. *Consideration of Fraud in a Financial Statement Audit*. Statement on Auditing Standard No. 99. AICPA. New York.
- Committee of Sponsoring Organizations of Treadway Commission (COSO). 1999. *Fraudulent Financial Reporting: 1987-1997 – Analysis of US Public Companies*. New York, COSO.
- Cressey, D. 1953. *Other People's Money*: a Study in the Social Psychology of Embezzlement. Glencoe, IL: Free Press.
- Dechow, P., Sloan, R., & Sweeney, A. 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*. Jurnal Of Management, 30(3), 397-412.
- Kurniawati, Ema. 2012. Analisis faktor-faktor yang mempengaruhi *financial statement fraud* dalam perspektif *fraud triangle*. Diakses:<http://eprints.undip.ac.id/35524/1/Skripsi_32.pdf>
- Kusumawardhani, priscia. 2013. “deteksifinancial statement fraud dengan analisis *fraud Triangle* pada perusahaan perbankan yang terdaftar di bei ”.
- Kotsiantis S., E. Koumanakos, D. Tzelepis, dan V. Tampakas. 2006. Forecasting FraudulentFinancial Statements using Data Mining. *International Journal Of ComputationalIntelligence*. vol. 3, no. 2, pp. 104-110. Diakses:
- <http://www.math.upatras.gr/~esdlab/en/members/kotsiantis/v3-2-13.pdf>
- Lou, Y.I., & Wang, M.L. (2009).*Fraud Risk Factor of the Fraud Triangle Assessing the Likelihood of Fraudulent Financial Reporting.Journa of Business and Economic Research*. Vol.7 (2), 62-66.

Marfuah, Laila. 2015. "Deteksi *Financial Statement Fraud* dengan analisis *Fraud Triangle* pada perusahaan Manufaktur yang terdaftar di Bursa efek Indonesia".

Molida, Resti. 2011. *Pengaruh Financial Stability, Personal Financial Need Dan Ineffective Monitoring Pada Financial Statement Fraud Dalam Perspektif*. Diakses:<<http://eprints.undip.ac.id/28758/1/Skripsi06.pdf>>

Norbarani, Listiana. 2012. *Pendeteksian Kecurangan Laporan Keuangan Dengan Analisis Fraud Triangle Yang Diadopsi Dalam Sas No.99*. Diakses:<http://eprints.undip.ac.id/35524/1/Skripsi_32.pdf>

Rezaee, Zabihollah. 2002. *Financial Statement Fraud: Prevention and Detection*. New York : John Wiley and Sons, Inc.

Skousen, J.C., Wright, J.C., Smith Kevin, R. 2009, "Detecting and Predicting Financial Statement Fraud: The Effectiveness of The Fraud Triangle and SAS No. 99." Corporate and Firm Performance Advances in Financial Economics, Vol. 13, h. 53-81.

Soemarso.(2009). *Akuntansi Suatu Pengantar*.Jilid 1.Edisi 5. Jakarta: Salemba Empat

Summers, S., & Sweeney, J. 1998."Fraudulently Misstated Financial Statements and Insider Trading: An Empirical Analysis".*The Accounting Review*.Volume 73 No. 1.

Sukirman dan Maylia Pramono Sari. 2013. Model Deteksi Kecurangan berbasis *Fraud Triangle* (Studi Kasus Pada Perusahaan Publik di Indonesia), *Jurnal Akuntansi dan Auditing*, Volume 9. No.2.

Tri Ciptaningsih (2012). Memahami Lebih Lanjut Penerapan Strategi Aanti Fraud Bagi Bank Umum Di Indonesia. *Dinamika Akuntansi, Keuangan dan Perbankan*, Nopember 2012, Hal: 159 - 174 Vol. 1, No. 2. ISSN: 1979-4878.

Tuanakotta . Theodarus M.2015. *Audit Kontemporer*.Jakarta: Salemba Empat.

Yahya, Sitty Z. (2013).Analisis Perhitungan Persediaan Menurut PSAK dan Perpajakan serta Dampaknya terhadap Laporan Rugi Laba pada PT Menara Tiga (M3) Kota Gorontalo.*Karya Ilmiah Mahasiswa Fakultas Ekonomi dan Bisnis Universitas Negeri Gorontalo, 1(1)*. Diambil 4

Januari 2017, dari <http://kim.ung.ac.id/index.php/KIMFEB/article/view/2050>.

Ernst, dan Young. 2009. *Detecting Financial Statement Fraud*. Diakses:

[\\$FILE/FIDS-FI_DetectingFinancialStatementFraud.pdf](http://www.ey.com/Publication/vwLUAssets/FIDSFIDetectingFinancialStatementFraud.pdf)

www.sahamok.com

www.syariahsaham.com

[m.liputan6.com, 2016](http://www.liputan6.com)

[www.tempo.com, 2002](http://www.tempo.com)

www.idx.co.id