Vol. 15 No. 1 (2026): Jurnal Akuntansi

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

FINANCIAL STATEMENT FRAUD AND ITS DETERMINANTS: EVIDENCE FROM THE FRAUD HU MODEL IN INDONESIAN MINING COMPANIES

Penulis	**Supriatiningsih*, Pandaya, Luckman Ibrahim,**
Institusi	Universitas Teknologi Muhammadiyah Jakarta
Email Korespondensi	ning@utmj.ac.id

***Riwayat Naskah**	
Diterima	13 November 2025
Revisi	1 Januari 2026
Rilis	25 April 2026

Abstrak

Studi ini meneliti pengaruh faktor-faktor model heksagon kecurangan—stimulus, kemampuan, peluang, rasionalisasi, dan integritas—terhadap kecurangan laporan keuangan pada perusahaan pertambangan Indonesia yang terdaftar di Bursa Efek Indonesia (IDX) selama tahun 2018–2023. Dengan menggunakan purposive sampling, 40 perusahaan dipilih, menghasilkan 240 observasi yang dianalisis melalui regresi data panel dengan Stata 17. Temuan menunjukkan bahwa peluang dan integritas secara signifikan memengaruhi kecurangan laporan keuangan, sedangkan stimulus, kemampuan, dan rasionalisasi tidak memiliki dampak yang signifikan. Hasil ini menyoroti bahwa pengendalian internal yang lemah dan integritas manajerial yang rendah meningkatkan kemungkinan pelaporan yang curang. Studi ini mendukung Teori Berlian Kecurangan dan memberikan implikasi praktis untuk memperkuat pengendalian internal dan budaya etika untuk mengurangi risiko kecurangan.

Kata Kunci ***Model HU penipuan, peluang, integritas, penipuan laporan keuangan, perusahaan pertambangan***

Abstract

This study examines the influence of fraud hexagon model factors—stimulus, capability, opportunity, rationalization, and integrity—on financial statement fraud in Indonesian mining companies listed on the Indonesia Stock Exchange (IDX) during 2018–2023. Using purposive sampling, 40 companies were selected, resulting in 240 observations analyzed through panel data regression with Stata 17. The findings reveal that opportunity and integrity significantly affect financial statement fraud, while stimulus, capability, and rationalization have no significant impact. These results highlight that weak internal controls and low managerial integrity increase the likelihood of fraudulent reporting. The study supports the Fraud Diamond Theory and provides practical implications for strengthening internal control and ethical culture to mitigate fraud risk.

DOI http://doi.org/ 10.37932/ja.v14i1.996

Keywords ***Fraud HU model, opportunity, integrity, financial statement fraud, mining companies***

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

I. BACKGROUND

The mining sector plays a strategic role in the Indonesian economy due to its contribution to exports, state revenue, and employment. However, the capital-intensive nature of the mining industry, fluctuating commodity prices, long-term contracts, and the complexity of resource reporting make mining companies vulnerable to financial statement manipulation (Budiharjo, 2022). The need to maintain image, meet performance targets, and pressure from stakeholder groups encourage management to engage in accounting maneuvers that lead to financial statement fraud (Darwis & Rini, 2024). Due to the significant impacts (investor losses, market distortions, and decreased public trust), early detection and understanding of the determinants of fraud are urgent research and governance practices in this sector.

Various approaches have been developed to detect fraud, ranging from manual forensic examinations to statistical models and machine learning. One analytical approach used in fraud studies is the Fraud HU model, a model developed by Haryono Umar that integrates financial and non-financial indicators to estimate the probability of financial statement manipulation (this model emphasizes the relationship between a company's financial condition and fraudulent behavior signals) (Wibawa et al., 2022a). The application of this model to specific industries (such as mining) needs to be tested because industry characteristics influence the pattern of financial ratios and operational pressures that are input variables to the model. By using the Fraud HU Model as an empirical framework, this study seeks to map the most influential determinants of the likelihood of financial statement fraud in Indonesian mining companies.

Previous international and national research has consistently demonstrated several findings: (Supriatiningsih, 2024)variables such as liquidity conditions, leverage, unstable profitability, pressure to achieve performance targets, and governance weaknesses (e.g., a weak board of commissioners/audit committee) are often associated with increased fraud risk. Other studies have also shown that industry characteristics (volatile commodity prices, capital intensity) moderate the relationship between financial indicators and fraud (Supriatiningsih et al., 2024a). However, specific literature applying the Fraud HU model to mining companies in Indonesia is still limited; many studies generalize across-sector samples or use other detection models, leaving unmet needs for model validation tailored to the mining context. This gap raises questions about whether the

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

determinants identified in cross-sector studies also apply to the Indonesian mining sample and the extent to which the Fraud HU Model is capable of capturing fraud signals in that context.

Based on these gaps, this study is important to (1) test the ability of the Fraud HU Model in detecting and explaining the determinants of financial statement fraud in mining companies listed on the Indonesian capital market, and (2) identify the financial and governance variables that most dominantly contribute to fraud risk in this industry. The results of this study are expected to provide theoretical contributions by validating or recomposing fraud detection models according to the characteristics of the mining industry; practically, the findings will provide input for auditors, regulators, and company stakeholders to strengthen internal controls, reporting policies, and supervisory mechanisms that are more sensitive to fraud indicators. Thus, this study aims to close the empirical gap and help prevent and mitigate the negative impact of financial statement fraud in a sector vital to the national economy.

II. LITERATURE REVIEW

Agency Theory

Agency theory was proposed by Jensen and Meckling (1976), which explains the contractual relationship between principals (owners, shareholders) and agents (managers) in a company (Jensen & Meckling, 1976). Principals delegate authority to agents to manage the company in the interests of the owners (Kalbuana et al., 2022). However, due to differing interests and information asymmetry, conflicts often arise between principals and agents. In practice, agents have more information about the company's condition than principals (information asymmetry). This condition opens up opportunities for agents to act opportunistically, such as manipulating financial reports, pursuing personal interests, or hiding information from owners. Therefore, agency theory emphasizes the importance of monitoring mechanisms, corporate governance, and appropriate incentives and contracts to ensure agents continue to act in the interests of the principal.

Fraud HU Model

Fraud HU Model is a model from Haryono Umar, with developed the *Fraud Diamond* model, which was introduced by Wolf & Hermanson in 2004, which previously only explained four main reasons occurrence of cheating, namely *pressure*, *opportunity*, *capability,* and rationalization. In its development, this model expanded with the addition of one important

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

element, namely and *integrity* integrity. Thus, the Fraud HU Model provides a more comprehensive framework to explain the determinants occurrence of fraud report financial reports (*financial statement fraud*).

First, pressure describes the internal and external forces faced by management or individuals within a company (Skousen et al., 2009). This pressure can stem from difficult performance targets, debt repayment obligations, the need to maintain stock prices, or investor expectations (Dewi et al., 2020). High pressure often prompts management to manipulate financial statements to appear to meet expectations.

Second, opportunities relate to weaknesses in internal control systems and corporate governance (Dewi et al., 2020). If oversight mechanisms are weak or some loopholes allow management to manipulate undetected, the chances of fraud increase (Kasus et al., 2020). These opportunities typically arise from a weak audit committee, an ineffective control structure, or excessive managerial dominance.

Third, rationalization is a justification process carried out by the perpetrator so that his actions are justified. can be accepted morally. Rationalization(Achmad et al., 2022) allows an individual to see fraud as a reasonable action or temporary (Tarjo et al., 2022). For example, management assumes that the manipulation report is only done for the guard stability company and will be repaired when the condition gets better.

Fourth, capability shows the ability and position perpetrator to carry out cheating. Although there is pressure, opportunity, and rationalization, fraud will not happen if an individual not own the competence, authority, and skills to do it (Surjaatmaja, 2018; Tenggono et al., 2024). Capabilities This covers strategic position in the company, technical knowledge, access to information, as well as ingenuity in covering footsteps manipulation.

Finally, integrity emphasizes the ethical aspects and moral values inherent in an individual. Low integrity makes it easier for individuals to commit fraud, while high integrity can act as a strong deterrent despite pressure and opportunity (Lastanti et al., 2022; Wibawa et al., 2022b). Thus, integrity is seen as a balancing factor that significantly determines whether an individual chooses to commit fraud or maintain honesty.

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

Overall, the Fraud HU Model provides an understanding that financial statement fraud occurs not only due to pressure, opportunity, and rationalization, but also is greatly influenced by an individual's ability to commit fraud and their moral integrity. This model is relevant for empirical research on mining companies in Indonesia because the sector has unique characteristics such as commodity price volatility, large capital requirements, and high external pressure, which increase the potential for *financial statement fraud*.

Financial statement fraud

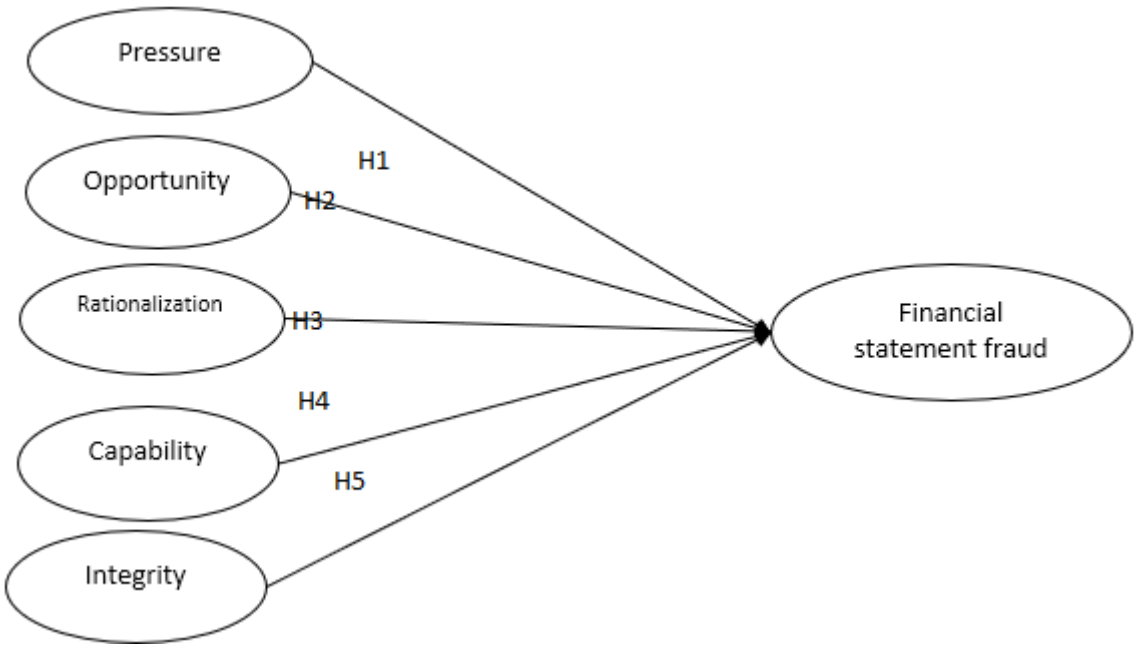
Financial report fraud is an act of manipulation carried out intentionally by management or internal parties of the company to present financial conditions that are different from the actual situation. (Darwis & Saleh, n.d.; Supriatiningsih et al., 2024a, 2024b; Taqi et al., 2021). It can take the form of inflating revenues, reducing costs, concealing liabilities, or manipulating other accounting records to deceive shareholders, investors, creditors, and regulators. This practice generally arises due to pressure (e.g., profit targets), opportunity (weak internal controls), rationalization (justification for wrongdoing), and a lack of management integrity (Surya Abbas et al., 2022). In the context of agency theory, financial statement fraud is a form of conflict of interest when agents (managers) exploit information asymmetry to pursue personal interests, even though it is detrimental to the principal (owner). In mining companies in Indonesia, financial statement fraud can occur due to the complexity of exploration costs, fluctuations in commodity prices, and a lack of transparency in disclosing company reserves and assets.

Research Model Concept

Image: Research model

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075



Source: author's data processing

Pressure and Financial Statement Fraud

The connection between *pressure* and *financial statement fraud* is explained through the *fraud triangle* in *fraud theory*. High pressure, good in the form of demands for finance, profit targets, and volatile prices of commodities, encourages the management company mine For look for a road shortcut to fulfill the expectations of stakeholders' interests. Within the framework of *agency theory*, this condition creates a conflict of interest between the principal (shareholder) and the agent (manager). A manager as an agent can choose to manipulate the report finances to make them visible and successfully achieve the target. Therefore, the taller *the pressure* felt, the more big possibility company will commit *financial statement fraud*.

H1: Pressure has a positive effect on Financial Statement Fraud in the company mining in Indonesia.

Opportunity and Financial Statement Fraud

In *fraud theory*, *opportunity* is the conditions that allow fraud to occur, because of weak internal control or weak mechanisms of supervision. In the company mines, opportunities can appear from complex business, a weak internal audit function, or not effectiveness of board of commissioners. From the perspective of *agency theory*, opportunities give agents freedom to act

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

opportunistically because the existence of asymmetry difficult information controlled by the principal. With this, the more big *opportunities* available, the increasingly tall possibility occurrence *financial statement fraud*.

H2: Opportunity has a positive effect on Financial Statement Fraud in the company mining in Indonesia

Rationalization and Financial Statement Fraud

Fraud theory emphasizes that rationalization is a process of moral justification that allows the perpetrator to feel their actions can be accepted. In the company mining, management possibly convinces itself that manipulating reports is a method to guard the sustainability company or protect employees. In *agency theory*, rationalization strengthens the behavior opportunistic agent because managers look for reasons to justify their deviant actions from interest principal. Therefore, the more strong the *rationalization* that is owned, the more tall possibility of management committing *financial statement fraud*.

H3: Rationalization has a positive effect on Financial Statement Fraud in the company mining in Indonesia

Capability and Financial Statement Fraud

Fraud HU Model added the *capability* as an important factor that determines whether fraud can be executed. Capabilities cover position strategic authority, access to information and finance, and technical skills for manipulation. In the company mine, management that has competence tall more easy exploit the complexity report for objective personal. According to *agency theory*, agents who have the capability big capable utilise asymmetry information and cover their actions from the supervising principal. With this, the more tall *capabilities* owned by management, increasingly big risk of *financial statement fraud*.

H4: Capability has a positive effect on Financial Statement Fraud in companies mining in Indonesia.

Integrity and Financial Statement Fraud

Integrity plays a role as a factor inhibitor in the Fraud HU Model; individuals with high integrity will refuse to commit fraud despite pressure, opportunity, rationalization, and ability.

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

From *an agency theory perspective*, an agent's integrity can reduce conflicts of interest with the principal because management is oriented towards ethical values and honesty. Therefore, the higher the integrity of a mining company's management, the lower the likelihood of *financial statement fraud*.

H5: Integrity has a negative effect on Financial Statement Fraud in mining companies in Indonesia.

III. METHODS

This research is a quantitative study with a causal-comparative approach that aims to examine the influence of factors in the HU model on financial statement fraud in mining companies listed on the Indonesia Stock Exchange during the period 2018–2023. The sample was selected purposively based on certain criteria, namely companies that are consecutively listed, publish complete financial reports, and have variable data available during the observation period. Secondary data obtained from the finance annual reports, independent auditor reports, and notes on the report. The variables used include pressure (financial stability), capability (proportion commissioner independent), opportunity (complexity industry), rationalization (auditor change), integrity (lack of integrity), fraud (F-Score), Data analysis was carried out using panel data regression with the help of STATA applications, including the Chow test and the Hausman test.

Table 1. Company Criteria

No	Company name	Amount
1	Companies listed on the Jakarta Stock Exchange in 2018-2023	52
2	The company did not report financial statements for 2018-2023	(29)
3	Suitable company with variable study	40
4	The number of data is 40 x 6	240

Source: Indonesia Stock Exchange

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

Table 2. Measurement of operational variables

No	Variables	Measurement	Scale
1	Pressure – Financial stability(L Ibrahim, at al., 2022)	Inv /Sales	Ratio
2	Opportunity – Proportion independent commissioner	Amount independent commissioner /total commissioner	Ratio
3	Rationalization – Nature of industry	REV = Receivable – Receivable $_{t-1}$ / Sales Sales $_{t-1}$	Ratio
4	Capability – Change of Audit	Change of Auditor	Nominal
5	Integrity – Lack of integrity	CONNACCit = NIit – CFOit	Ratio
6	Fraud report finance	F-Score	Ratio

Source: author's data

IV. RESULTS AND DISCUSSION

Table 3. Statistical test results descriptive

Variable	Obs	Mean	Std dev	Min	Max
Stimulus	240	.1913133	.4445789	0	3.3114
Capability	240	.4150667	.1192281	0	.8
Opportunity	240	.1091958	1.203309	-9,328	5.0538
Rationalization	240	3.066667	.6934642	1	5
Integrity	240	-1134.31	2326.494	-8814.204	9674.72

Source: Stata 2025 data processing

Statistical test results show that Stimulus variables have a low average of 0.191 with relatively homogeneous data distribution, while Capability also shows a moderate average value (0.415) with a small variation sign, which indicates uniformity between observations. Opportunity variable, even though the average is low (0.109), has a large standard deviation (1.203) with a range marked by extremes from -9.328 to 5.053, which indicates the presence of significant outliers. Variables Rationalization be at the medium level to on with an average of 3.067 on a scale of 1–5, as well as moderate data spread, consistent with characteristics instrument Likert- based.

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

However, the Integrity variable shows a very large negative mean value (-1134.31) with a high standard deviation (2326,494).

CHOW TEST RESULTS SUMMARY

Table 4. Chow test results

NO	VARIABLE NAME	Cem	Fem	Decision
	Stimulus, Capability, Opportunity, rationalization, and integrity of fraud reports finance	0.0000	0.0000	woman

Source: Stata 2025 data processing

The test results are shown in the table that Stimulus, Capability, Opportunity, Rationalization, and Integrity have a significant influence on fraud reports in finance (p = 0.000), so the hypothesis is accepted, with the best model used being the Fixed Effect Model (FEM).

SUMMARY OF HAUSMAN TEST RESULTS

Table 4. Hausman test results

NO	VARIABLE NAME	Fem	Rem	Decision
	Stimulus, Capability, Opportunity, rationalization, and integrity towards fraud reports in finance	0.0000	0.0000	Brake

Source: Stata 2025 data processing

The test results show that the variables Stimulus, Capability, Opportunity, Rationalization, and Integrity have a significant influence on fraud reports finance (p = 0.000), and based on the model selection test decided to use the Random Effect Model (REM) as the best model.

SUMMARY OF HYPOTHESIS TEST RESULTS

Hypothesis test results

NO	VARIABLE NAME	Prob	Results
1	Stimulus against Fraud	0.445	Rejected
2	Capability against Fraud	0.415	Rejected
3	Opportunity for Fraud	0.000	Accepted
4	Rationalization against Fraud	0.102	Rejected
5	Integrity against Fraud	0.021	Accepted

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

Source: Stata 2025 data processing

1. Stimulus to Fraud (p = 0.445, rejected)

Test results show that stimulus or pressure has no significant effect on fraud reports in finance. This means that the pressure, such as financial targets, investor pressure, and burden no longer become factor main driver of the occurrence of fraud in the company mining in Indonesia. This indicates that although management faces pressure, they still can anticipate through business strategy or policy to operate without having do manipulate reports. Within the framework theory of agency, although managers face pressure from owners or financial targets, things do not always lead to the occurrence of fraud. In the company mining in Indonesia, factors such as commodity prices or strict regulations can So more dominant than internal stimuli, so no proven influential significant. The results of this study are in line with (Darwis, 2023; Luckman Ibrahim, 2022; Supriatiningsih et al., 2024a), which state that stimulus has not influences financial reporting fraud.

2. Capability against Fraud (p = 0.415, rejected)

Testing proves that ability individual's or an organization to commit fraud is not significantly influential against fraud reports in finance. These results show that although managers own a strategic position and have access to information, not necessarily utilize it to commit fraud. In the company supervised mines in a strict way by the government and independent auditors, strong internal controls can reduce the potential abuse ability individual. In the fraud diamond perspective, capability is an important factor, but in a company supervised mines strictly by the government and has a structured organization, opportunity to commit fraud can be hampered by the system's internal control. This is in line with theory agencies that emphasize that mechanism supervision can reduce the opportunity for manager to abuse their authority, although their own ability. The results of this study are in accordance with the research results from (Lastanti et al., 2022b; Surjaatmaja, 2018b), which stated that ability or capability does not affect financial report fraud.

3. Opportunity for Fraud (p = 0.000, accepted)

The test results show that the chance influential against fraud reports. This means that the bigger the gap in internal control and its weaknesses mechanism supervision mechanisms, the more the chances of the occurrence manipulated report. At the company mining in Indonesia, complexity, cost of exploration, fluctuating commodity prices, as well as weak transparency often

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

create a chance for management to hide information about actual finances. In accordance fraud triangle theory, opportunity is a gap in control that allows a manager to manipulate reports. At the company mining in Indonesia, complex contracts, high exploration costs, and limitations on transparency often give opportunity for management to hide actual financial conditions finance actually. From the point of view theory of agency, condition asymmetry in information between owners and managers makes fraud more easy done when there is a chance. However, this result is in contrast to (Darwis & Saleh, n.d.; Ibrahim et al., 2024; Luckman Ibrahim, 2022) which states that opportunity has no effect on financial statement fraud.

4. Rationalization against Fraud (p = 0.102, rejected)

Research results show that rationalization is not significantly influential against fraud reports in finance. This is means that the reason or moral justifications made manager were not strong enough to explain fraudulent behavior. In companies mining in Indonesia, structural factors like opportunities and weaknesses in system supervision are more dominant in encouraging fraud compared to psychological factors created by individuals. In fraud theory, rationalization usually plays a role as a psychological reason for the perpetrator, but in the context company Indonesian mining companies, structural factors like opportunities and weaknesses in supervision are more dominant. According to the theory agency, conflict of interest still exists, but if not, there is a chance that real, rationalization is just not enough to trigger fraudulent actions. The results of this study are in accordance with the research results from (Lastanti et al., 2022b; Rustiarini et al., 2019; Surjaatmaja, 2018b), which state that ability or rationalization does not affect financial statement fraud.

5. Integrity against Fraud (p = 0.021, accepted)

Testing proves that integrity is influential against fraudulent financial reports. Low integrity managers relate directly to the height risk manipulation report, finance. In the company mining in Indonesia, things This can reflected in practice manipulation cost production, inflation assets, or reporting reserves mines that are not accurate. Thus, integrity is factor very decisive factor in preventing or pushing the occurrence of fraud. in line with the theory of diamond fraud, which emphasizes the importance of individual character. In the company Indonesian mining, weakness integrity management reflected in case manipulation cost or reporting reserves mines that are not

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

accurate. Within the agency theory framework, low integrity increases conflicts of interest and encourages managers to sacrifice the interests of owners for personal gain. The results of this test are in line with the research results from (Siahaan et al., 2023; Wibawa et al., 2022a) which state that integrity has an effect on financial report fraud.

V. SUMMARY

In short, the study shows that of the five factors tested, only Opportunity and Integrity have a significant influence on financial reporting fraud in mining companies in Indonesia, while Stimulus, Capability, and Rationalization have not been proven to have an influence, so that opportunities that arise from weak supervision and low management integrity are the main factors in the occurrence of fraud.

VI. REFERENCES

Achmad, T., Ghozali, I., & Pamungkas, I. D. (2022). Hexagon Fraud: Detection of Fraudulent Financial Reporting in State-Owned Enterprises Indonesia. Economies, 10(1). https://doi.org/10.3390/economies10010013

Budiharjo, R. (2022). The Influence of Managerial Ownership, Leverage and Company Size on Stock Prices.

Darwis, H., & Rini, N. (2024). Examining The Impact of Pressure and Opportunity on Financial Statement Fraud: Case Study Using the Beneish M-Score. www.idx.co.id

Darwis, H., & Saleh, R. (n.d.). SCORE MODEL AND RISK LITIGATION: INVESTIGATING THE IMPACT OF FRAUD IN REPORT CORPORATE FINANCE. In IJME JOURNAL (Vol. 3). www.idx.co.id

Dewi, U., Dianita, E., Dewi, M., & Julianto, P. (2020). Pengaruh Greed, Opportunity, Pressure, dan Efektivitas Pengendalian Internal terhadap Financial Statement Fraud. Jurnal Ilmiah Akuntansi Dan Humanika, 10(1). www.balipost.com

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. Journal of Financial Economics, 3(4), 305–360. https://doi.org/10.1016/0304-405X(76)90026-X

Kalbuana, N., Taqi, M., Uzliawati, L., & Ramdhani, D. (2022). The Effect of Profitability, Board Size, Woman on Boards, and Political Connection on Financial Distress Conditions. Cogent Business and Management, 9(1). https://doi.org/10.1080/23311975.2022.2142997

Kasus, S., Bpr, P. T., Kubutambahan, S., Bpr, P. D., Buleleng, B., Luh,), Dewi, U., Dianita, E., Dewi, M., & Julianto, P. (2020). Pengaruh Greed, Opportunity, Pressure, dan Efektivitas Pengendalian Internal terhadap Financial Statement Fraud. Jurnal Ilmiah Akuntansi Dan Humanika, 10(1). www.balipost.com

Lastanti, H. S., Murwaningsari, E., & Umar, H. (2022). THE EFFECT OF HEXAGON FRAUD ON FRAUD FINANCIAL STATEMENTS WITH GOVERNANCE AND CULTURE AS MODERATING VARIABLES. Media Riset Akuntansi, Auditing & Informasi, 22(1), 143–156. https://doi.org/10.25105/mraai.v22i1.13533

Luckman Ibrahim, H. D. S. (2022). MEKANISME GOOD CORPORATE GOVERNANCE DALAM MENEKAN TINDAKAN KECURANGAN PADA PERUSAHAAN GO GREEN DI INDONESIA. Jurnal AKuntansi, 2(11), 248–263.

Skousen, C. J., Smith, K. R., & Wright, C. J. (2009). Detecting and predicting financial statement fraud: The effectiveness of the fraud triangle and SAS No. 99. Advances in Financial Economics, 13, 53–81. https://doi.org/10.1108/S1569-3732(2009)0000013005

Supriatiningsih, M. T. L. U. M. M. (2024). DETERMINANTS OF THE TRIANGLE MODEL ON FRAUD FINANCIAL REPORTING WITH INSTITUTIONAL OWNERSHIP AS A MODERATION VARIABLE 5.

Supriatiningsih, Taqi, M., Uzliawati, L., & Muchlis, M. (2024a). The Effect Of The Fraud Triangle Model On Fraud Financial Reporting With The Audit Committee As A Moderating Variable In Go Green Indonesia Companies. Quality - Access to Success, 25(202), 220–230. https://doi.org/10.47750/QAS/25.202.24

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License

e-ISSN: 2716-3849 | p-ISSN: 2301-4075

Supriatiningsih, Taqi, M., Uzliawati, L., & Muchlis, M. (2024b). The Effect Of The Fraud Triangle Model On Fraud Financial Reporting With The Audit Committee As A Moderating Variable In Go Green Indonesia Companies. Quality - Access to Success, 25(202), 220–230. https://doi.org/10.47750/QAS/25.202.24

Surjaatmaja, L. (2018). Detecting Fraudulent Financial Statement Using Fraud Triangle: Capability as Moderating Variable. KnE Social Sciences, 3(10), 945. https://doi.org/10.18502/kss.v3i10.3184

Surya Abbas, D., Ismail, T., Taqi, M., Yazid, H., Raya Palka NoKm, J., & Cipocok Jaya, K. (2022). THE IMPLEMENTATION OF A MANAGEMENT AUDIT ON HR RECRUITMENT TO ASSESS THE EFFECTIVENESS OF EMPLOYEE PERFORMANCE. Jurnal Riset Akuntansi Kontemporer, 14(2), 243–251. https://journal.unpas.ac.id/index.php/jrak/index

Taqi, M., Ismail, T., Meutia, M., Sabaruddinsah, S., & Arifin, B. (2021). Village Fund Financial Fraud Prevention Model Using Analytical Hierarchy Process Method. Jurnal Organisasi Dan Manajemen, 17(2), 203–216. https://doi.org/10.33830/jom.v17i2.1366.2021

Tarjo, T., Anggono, A., Yuliana, R., Prasetyono, P., Syarif, M., Alkirom Wildan, M., & Syam Kusufi, M. (2022). Corporate social responsibility, financial fraud, and firm's value in Indonesia and Malaysia. Heliyon, 8(12). https://doi.org/10.1016/j.heliyon.2022.e11907

Tenggono, E., Soedjipto, B. W., & Sudhartio, L. (2024). The effect of institutional pressures and dynamic managerial capability on strategic renewal: The case of strategic agility and digital readiness as mediators in healthcare industry. Asian Journal of Business Research, 14(1), 120–141. https://doi.org/10.14707/ajbr.240168

Wibawa, S., Sasongko, A., & Umar, H. (2022a). The Impact of Faud Star on Detecting Fraudulent Financial Statement. Budapest International Research and Critics Institute-Journal (BIRCI-Journal), 5(5), 6110–6121. https://doi.org/10.33258/birci.v5i1.4333

Wibawa, S., Sasongko, A., & Umar, H. (2022b). The Impact of Faud Star on Detecting Fraudulent Financial Statement. Budapest International Research and Critics Institute-Journal (BIRCI-Journal), 5(fraud), 6110–6121. https://doi.org/10.33258/birci.v5i1.4333

Karya ini dilisensikan di bawah Creative Commons Attribution-ShareAlike 4.0 International License