

DAFTAR PUSTAKA

- Ariyudha, A. A. D., Nahak, S., & Senastri, N. M. J. (2021). Policy Regulation of Tourism Development with Integrated Agriculture in Bali. *Jurnal Hukum Prasada*, 8(2), 122–135. <https://doi.org/10.22225/jhp.8.2.2021.122-135>
- Budiandru, A., Subekti, I., & Mardiaty, E. (2022). Cash flow shenanigans and financial reporting quality. *Journal of Accounting and Investment*, 23(1), 1–15.
- Christian, N. (2021). Financial shenanigans sebagai alat deteksi kecurangan laporan keuangan. *Jurnal Akuntansi Dan Keuangan*, 18(2), 145–158.
- Christian, N. (2023). Analisis indikasi manipulasi laporan keuangan menggunakan cash flow shenanigans. *Jurnal Ilmiah Akuntansi Dan Humanika*, 13(2), 120–135.
- Cressey, D. R. (1953). *Other people's money: A study in the social psychology of embezzlement*. Free Press.
- Detikfinance. (2017). *Restrukturisasi utang PT Bakrie Sumatera Plantations Tbk kepada Bank Mandiri*.
- EmitenNews. (2022). *BSP restrukturisasi utang entitas anak usaha senilai Rp844,21 miliar*.
- Examiners, A. of C. F. (2025). *Survei Fraud Indonesia 2025*. ACFE Indonesia.
- Fitriana, A. (2024). *Buku Ajar Analisis Laporan Keuangan*. CV. Malik Rizki Amanah.
- Gulo, W., & Setyawati, D. M. (2023). Analysis of Earnings Manipulation Shenanigans in the Financial Statements of PT Garuda Indonesia TBK for the 2017-2021 Period. *Formosa Journal of Multidisciplinary Research*, 2(5), 859–874. <https://doi.org/10.55927/fjmr.v2i5.4110>
- Hanafi, M. M. (2012). *Manajemen keuangan*. UPP STIM YKPN.
- Horwath. (2011). *Fraud Pentagon Theory*.

- Jamieson, L. M., Smithers, L. G., Hedges, J., Aldis, J., Mills, H., Kapellas, K., Lawrence, H., Broughton, J. R., & Ju, X. (2019). Follow-up of an Intervention to Reduce Dental Caries in Indigenous Australian Children. *JAMA Network Open*, 2(3), e190648. <https://doi.org/10.1001/jamanetworkopen.2019.0648>
- 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.
- Kasmir. (2015). *Analisis laporan keuangan*. Rajawali Pers.
- Mulford, C. W., & Comiskey, E. E. (2002). *The financial numbers game: Detecting creative accounting practices*. John Wiley & Sons.
- Natalis, A., Purwanti, A., & Asmara, T. (2023). Gender Inequality Against Women Fishers in Indonesia. *Journal of Southeast Asian Human Rights*, 7(2), 37952. <https://doi.org/10.19184/jseahr.v7i2.37952>
- Schilit, H. M., & Perler, J. (2010). *Financial shenanigans*. McGraw-Hill.
- Schilit, H. M., Perler, J., & Engelhart, Y. (2018). *Financial shenanigans*. McGraw-Hill Education.
- Sharma, D., & Dey, S. K. (2018). Demystifying the Gimmicks of Financial Shenanigans: A Conceptual Study. *Journal of Finance and Accounting*, 5(2), 14–25. <https://doi.org/10.17492/mudra.v5i2.14327>
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud auditing and forensic accounting* (4 (ed.)). John Wiley & Sons.
- Statistik, B. P. (2024). *Statistik Perkebunan Indonesia 2023*. Badan Pusat Statistik.
- Sugiyono. (2023). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Svabova, L., Metzker, Z., & Pisula, T. (2020). Development of unemployment in Slovakia in the context of the COVID-19 pandemic. *Ekonomicko-Manažerské Spektrum*, 14(2), 114–123.
- Tarjo, T., Prasetyono, P., Sakti, E., Pujiono, Mat-Isa, Y., & Safkaur, O. (2023). Predicting fraudulent financial statement using cash flow shenanigans.

Business: Theory and Practice, 24(1), 33–46.
<https://doi.org/10.3846/btp.2023.15283>

Tjahjono, M. (2013). *Akuntansi forensik dan audit investigatif*. BPFE.

Utama, C. A. (2018). Financial distress and fraud occurrence. *Asian Journal of Accounting Research*, 3(2), 90–104.

Wilopo, R. (2014). *Etika Profesi Akuntan: Kasus dan Solusi*. Salemba Empat.

Wolfe, D. T., & Hermanson, D. R. (2004). The fraud diamond: Considering the four elements of fraud. *CPA Journal*, 74(12), 38–42.

Zainudin, E. F., & Hashim, H. A. (2016). Detecting earnings management practices. *Asian Journal of Accounting Research*, 1(1), 25–45.

Zhang, Y., Zhou, J., & Zhou, N. (2008). Audit committee quality, auditor independence, and internal control weaknesses. *Journal of Accounting and Public Policy*, 27(4), 300–327.

Zuberi, O. M., & Mzenzi, S. I. (2019). Analysis of fraud detection in developing countries. *International Journal of Accounting and Financial Reporting*, 9(1), 123–139.

Bursa Efek Indonesia. (2025). *Laporan keuangan tahunan perusahaan sektor perkebunan tahun 2020–2024*. Diakses dari <https://www.idx.co.id>

PT Bakrie Sumatera Plantations Tbk. (2025). *Laporan keuangan tahunan*. Diakses dari <https://www.bakriesumatera.com>

PT Bumi Teknokultura Unggul Tbk. (2025). *Laporan keuangan tahunan*. Diakses dari <https://btek.co.id>

PT Gozco Plantations Tbk. (2025). *Laporan keuangan tahunan*. Diakses dari <https://www.gozco.com>