

## ORIGINALITY REPORT

22%

SIMILARITY INDEX

21%

INTERNET SOURCES

12%

PUBLICATIONS

10%

STUDENT PAPERS

## PRIMARY SOURCES

|   |   |    |
|---|---|----|
| 1 | <a href="https://dspace.uui.ac.id">dspace.uui.ac.id</a><br>Internet Source                                    | 1% |
| 2 | <a href="https://eprints.perbanas.ac.id">eprints.perbanas.ac.id</a><br>Internet Source                        | 1% |
| 3 | Submitted to Universitas Diponegoro<br>Student Paper  | 1% |
| 4 | <a href="https://repository.uinjkt.ac.id">repository.uinjkt.ac.id</a><br>Internet Source                      | 1% |
| 5 | <a href="https://eprints.iain-surakarta.ac.id">eprints.iain-surakarta.ac.id</a><br>Internet Source            | 1% |
| 6 | <a href="https://text-id.123dok.com">text-id.123dok.com</a><br>Internet Source                                | 1% |
| 7 | <a href="http://www.ejournal.pelitaindonesia.ac.id">www.ejournal.pelitaindonesia.ac.id</a><br>Internet Source | 1% |
| 8 | <a href="https://docplayer.info">docplayer.info</a><br>Internet Source  | 1% |
| 9 | <a href="https://repositori.usu.ac.id">repositori.usu.ac.id</a><br>Internet Source                            | 1% |

|    |   |      |
|----|---|------|
| 10 | <a href="http://jurnal.umt.ac.id">jurnal.umt.ac.id</a><br>Internet Source                                   | <1 % |
| 11 | <a href="http://epub.imandiri.id">epub.imandiri.id</a><br>Internet Source                                   | <1 % |
| 12 | <a href="http://www.scribd.com">www.scribd.com</a><br>Internet Source                                       | <1 % |
| 13 | Submitted to Universitas Muria Kudus<br>Student Paper   | <1 % |
| 14 | <a href="http://digilib.unhas.ac.id">digilib.unhas.ac.id</a><br>Internet Source                             | <1 % |
| 15 | <a href="http://perikanan.dharmawangsa.ac.id">perikanan.dharmawangsa.ac.id</a><br>Internet Source           | <1 % |
| 16 | Submitted to Universitas Putera Batam<br>Student Paper  | <1 % |
| 17 | <a href="http://core.ac.uk">core.ac.uk</a><br>Internet Source   | <1 % |
| 18 | <a href="http://adoc.pub">adoc.pub</a><br>Internet Source   | <1 % |
| 19 | <a href="http://download.garuda.ristekdikti.go.id">download.garuda.ristekdikti.go.id</a><br>Internet Source | <1 % |
| 20 | <a href="http://eprints.undip.ac.id">eprints.undip.ac.id</a><br>Internet Source                             | <1 % |
| 21 | <a href="http://repository.umsu.ac.id">repository.umsu.ac.id</a><br>Internet Source                         | <1 % |

|    |   |      |
|----|---|------|
| 22 | <a href="http://journal.feb.unmul.ac.id">journal.feb.unmul.ac.id</a><br>Internet Source                 | <1 % |
| 23 | <a href="http://journal.uinjkt.ac.id">journal.uinjkt.ac.id</a><br>Internet Source                       | <1 % |
| 24 | <a href="http://pt.scribd.com">pt.scribd.com</a><br>Internet Source                                     | <1 % |
| 25 | <a href="http://repo.darmajaya.ac.id">repo.darmajaya.ac.id</a><br>Internet Source                       | <1 % |
| 26 | <a href="http://repository.usm.ac.id">repository.usm.ac.id</a><br>Internet Source                       | <1 % |
| 27 | <a href="http://www.coursehero.com">www.coursehero.com</a><br>Internet Source                           | <1 % |
| 28 | <a href="http://id.123dok.com">id.123dok.com</a><br>Internet Source                                     | <1 % |
| 29 | <a href="http://trijurnal.lemlit.trisakti.ac.id">trijurnal.lemlit.trisakti.ac.id</a><br>Internet Source | <1 % |
| 30 | <a href="http://islamicmarkets.com">islamicmarkets.com</a><br>Internet Source                           | <1 % |
| 31 | <a href="http://jurnal.unikal.ac.id">jurnal.unikal.ac.id</a><br>Internet Source                         | <1 % |
| 32 | <a href="http://123dok.com">123dok.com</a><br>Internet Source   | <1 % |
| 33 | AKMALIA KHOIR, Eny Kusumawati. "ANALISIS FRAUD TRIANGLE UNTUK MENDETEKSI                                | <1 % |

FINANCIAL STATEMENT FRAUD", IJAB :  
Indonesian Journal of Accounting and  
Business, 2020

Publication

---

|    |   |      |
|----|---|------|
| 34 | <a href="http://library.gunadarma.ac.id">library.gunadarma.ac.id</a><br>Internet Source       | <1 % |
| 35 | <a href="http://repository.uin-suska.ac.id">repository.uin-suska.ac.id</a><br>Internet Source | <1 % |
| 36 | <a href="http://repository.unika.ac.id">repository.unika.ac.id</a><br>Internet Source         | <1 % |
| 37 | <a href="http://repository.usd.ac.id">repository.usd.ac.id</a><br>Internet Source             | <1 % |
| 38 | Submitted to Universitas Sultan Ageng<br>Tirtayasa<br>Student Paper                           | <1 % |
| 39 | <a href="http://digilib.uinkhas.ac.id">digilib.uinkhas.ac.id</a><br>Internet Source           | <1 % |
| 40 | <a href="http://www.researchgate.net">www.researchgate.net</a><br>Internet Source             | <1 % |
| 41 | <a href="http://e-journal.uajy.ac.id">e-journal.uajy.ac.id</a><br>Internet Source             | <1 % |
| 42 | <a href="http://etheses.uin-malang.ac.id">etheses.uin-malang.ac.id</a><br>Internet Source     | <1 % |
| 43 | <a href="http://online-journal.unja.ac.id">online-journal.unja.ac.id</a><br>Internet Source   | <1 % |

---

|    |  |      |
|----|--|------|
| 44 | <a href="http://openlibrarypublications.telkomuniversity.ac.id">openlibrarypublications.telkomuniversity.ac.id</a><br>Internet Source                                | <1 % |
| 45 | <a href="http://repository.unair.ac.id">repository.unair.ac.id</a><br>Internet Source  | <1 % |
| 46 | Submitted to Universitas Jenderal Soedirman<br>Student Paper   | <1 % |
| 47 | <a href="http://repository.upstegal.ac.id">repository.upstegal.ac.id</a><br>Internet Source  | <1 % |
| 48 | Submitted to Sriwijaya University<br>Student Paper   | <1 % |
| 49 | <a href="http://ejournal.unsri.ac.id">ejournal.unsri.ac.id</a><br>Internet Source  | <1 % |
| 50 | Submitted to Deptford Township High School<br>Student Paper  | <1 % |
| 51 | Submitted to Universitas International Batam<br>Student Paper  | <1 % |
| 52 | <a href="http://eprints.unisbank.ac.id">eprints.unisbank.ac.id</a><br>Internet Source  | <1 % |
| 53 | <a href="http://journal.unnes.ac.id">journal.unnes.ac.id</a><br>Internet Source  | <1 % |
| 54 | Nabilah Khamaliyah Effendi, Anwar Hariyono.<br>"Pengaruh Solvabilitas dan Sales Growth Terhadap Kesulitan Keuangan dengan Profitabilitas Sebagai Variabel Moderasi", | <1 % |

# Journal of Culture Accounting and Auditing, 2022

Publication

- 
- |    |   |      |
|----|---|------|
| 55 | <a href="http://digilibadmin.unismuh.ac.id">digilibadmin.unismuh.ac.id</a><br>Internet Source   | <1 % |
| 56 | <a href="http://erepository.uwks.ac.id">erepository.uwks.ac.id</a><br>Internet Source   | <1 % |
| 57 | Submitted to iGroup<br>Student Paper  | <1 % |
| 58 | <a href="http://jurnal.stie-aas.ac.id">jurnal.stie-aas.ac.id</a><br>Internet Source   | <1 % |
| 59 | <a href="http://vdocument.in">vdocument.in</a><br>Internet Source   | <1 % |
| 60 | Ali Imron, Desi Kurniawati. "Pengaruh Profitabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan Dengan Moderasi Kebijakan Dividen: Studi Pada Perusahaan Properti, Real Estate dan Konstruksi Bangunan Yang Terdaftar di Bursa Efek Indonesia Periode 2013-2017", Jurnal Ilmu Sosial, Manajemen, Akuntansi dan Bisnis, 2020<br>Publication | <1 % |
| 61 | Submitted to Universitas Atma Jaya Yogyakarta<br>Student Paper  | <1 % |
-

|    |   |      |
|----|---|------|
| 62 | <a href="http://lib.ibs.ac.id">lib.ibs.ac.id</a><br>Internet Source   | <1 % |
| 63 | <a href="http://permana.upstegal.ac.id">permana.upstegal.ac.id</a><br>Internet Source   | <1 % |
| 64 | <a href="http://repository.unibos.ac.id">repository.unibos.ac.id</a><br>Internet Source   | <1 % |
| 65 | <a href="http://www.trijurnal.llemlit.trisakti.ac.id">www.trijurnal.llemlit.trisakti.ac.id</a><br>Internet Source                             | <1 % |
| 66 | Imam Hidayat, Icha Zakiyah. "Pengaruh Budaya dan Sistem Pengendalian pada Pencegah Fraud di Perusahaan Retail", MANAZHIM, 2022<br>Publication | <1 % |
| 67 | Submitted to Mahidol University<br>Student Paper  | <1 % |
| 68 | Submitted to STIE Perbanas Surabaya<br>Student Paper  | <1 % |
| 69 | <a href="http://es.scribd.com">es.scribd.com</a><br>Internet Source   | <1 % |
| 70 | <a href="http://media.neliti.com">media.neliti.com</a><br>Internet Source   | <1 % |
| 71 | <a href="http://ojs.uhb.ac.id">ojs.uhb.ac.id</a><br>Internet Source   | <1 % |
| 72 | <a href="http://repositori.uin-alauddin.ac.id">repositori.uin-alauddin.ac.id</a><br>Internet Source   | <1 % |

---

|    |  |      |
|----|--|------|
| 73 | Submitted to Konsorsium PTS Indonesia -<br>Small Campus<br>Student Paper   | <1 % |
| 74 | <a href="http://eprints.unpam.ac.id">eprints.unpam.ac.id</a><br>Internet Source  | <1 % |
| 75 | <a href="http://ia903100.us.archive.org">ia903100.us.archive.org</a><br>Internet Source  | <1 % |
| 76 | <a href="http://jurnal.umj.ac.id">jurnal.umj.ac.id</a><br>Internet Source  | <1 % |
| 77 | <a href="http://mm.upnjatim.ac.id">mm.upnjatim.ac.id</a><br>Internet Source  | <1 % |
| 78 | <a href="http://repository.unja.ac.id">repository.unja.ac.id</a><br>Internet Source  | <1 % |
| 79 | <a href="http://www.slideshare.net">www.slideshare.net</a><br>Internet Source  | <1 % |
| 80 | Submitted to Trisakti University<br>Student Paper  | <1 % |
| 81 | <a href="http://arpusda.semarangkota.go.id">arpusda.semarangkota.go.id</a><br>Internet Source                                      | <1 % |
| 82 | <a href="http://journal.stats.id">journal.stats.id</a><br>Internet Source  | <1 % |
| 83 | Bambang Leo Handoko, Dessy Tandean. "An<br>Analysis of Fraud Hexagon in Detecting<br>Financial Statement Fraud (Empirical Study of | <1 % |

---



# Listed Banking Companies on Indonesia Stock Exchange for Period 2017 – 2019)", 2021 7th International Conference on E-Business and Applications, 2021

Publication

84

Submitted to Universitas Pendidikan Ganesha

Student Paper

<1 %

85

danielstephanus.wordpress.com

Internet Source

<1 %

86

ejurnal-unespadang.ac.id

Internet Source

<1 %

87

eprints.umk.ac.id

Internet Source

<1 %

88

journal.unj.ac.id

Internet Source

<1 %

89

jurnal.ugj.ac.id

Internet Source

<1 %

90

lib.unnes.ac.id

Internet Source

<1 %

91

ocs.unud.ac.id

Internet Source

<1 %

92

ojs.ekuitas.ac.id

Internet Source

<1 %

93

ojs.uajy.ac.id

Internet Source

<1 %

|     |  |      |
|-----|--|------|
| 94  | repo.uinsatu.ac.id<br>Internet Source  | <1 % |
| 95  | repository.uhamka.ac.id<br>Internet Source   | <1 % |
| 96  | repository.uph.edu<br>Internet Source  | <1 % |
| 97  | smkn1padaherang.sch.id<br>Internet Source  | <1 % |
| 98  | wartapemeriksa.bpk.go.id<br>Internet Source  | <1 % |
| 99  | .. Hantono. "DETEKSI FINANCIAL STATEMENT FRAUD MELALUI MODEL BENEISH PADA PERUSAHAAN BUMB", JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis dan Inovasi Universitas Sam Ratulangi)., 2018<br>Publication | <1 % |
| 100 | Fida Nur Annisa, Yuli Chomsatu Samrotun, Rosa Nikmatul Fajri. "Dimensi Struktur Modal pada Perusahaan Property and Real Estate", Owner (Riset dan Jurnal Akuntansi), 2020<br>Publication             | <1 % |
| 101 | Marddyanto Dwi Saputra, Jullie J. Sondakh, Treesje Runtu. "ANALISIS PENYAJIAN LAPORAN KEUANGAN BERDASARKAN PENERAPAN STANDAR AKUNTANSI KEUANGAN ENTITAS TANPA AKUNTABILITAS                          | <1 % |

PUBLIK PADA PT. FORTUNA INTI ALAM",  
GOING CONCERN : JURNAL RISET AKUNTANSI,  
2017

Publication

---

|     |  |      |
|-----|--|------|
| 102 | Moh. Zaki Kurniawan. "Analisis Keputusan Investasi, Keputusan Pendanaan, Dan Kebijakan Dividen Terhadap Nilai Perusahaan Indeks Lq-45", Ekonika : Jurnal Ekonomi Universitas Kadiri, 2020<br>Publication | <1 % |
| 103 | adoc.tips<br>Internet Source   | <1 % |
| 104 | ejournal.atmajaya.ac.id<br>Internet Source   | <1 % |
| 105 | ejournal.undiksha.ac.id<br>Internet Source   | <1 % |
| 106 | eprints.poltektegal.ac.id<br>Internet Source   | <1 % |
| 107 | feb.unila.ac.id<br>Internet Source   | <1 % |
| 108 | journal.unimal.ac.id<br>Internet Source  | <1 % |
| 109 | jurnal.unived.ac.id<br>Internet Source   | <1 % |
| 110 | repository.ibs.ac.id<br>Internet Source  | <1 % |

---

|     |  |      |
|-----|--|------|
| 111 | <a href="https://repository.wima.ac.id">repository.wima.ac.id</a><br>Internet Source   | <1 % |
| 112 | Lutfiana Oktarigusta. "ANALISIS FRAUD DIAMOND UNTUK MENDETEKSI TERJADINYA FINANCIAL STATEMENT FRAUD DI PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2012-2015)", Jurnal Manajemen DayaSaing, 2017<br>Publication | <1 % |
| 113 | <a href="https://johannessimatupang.wordpress.com">johannessimatupang.wordpress.com</a><br>Internet Source   | <1 % |
| 114 | <a href="https://repository.unmuha.ac.id:8080">repository.unmuha.ac.id:8080</a><br>Internet Source   | <1 % |
| 115 | <a href="http://www.eddyelly.com">www.eddyelly.com</a><br>Internet Source  | <1 % |
| 116 | Abdurrachman Abdurrachman, Suhartono Suhartono. "Pengaruh Pentagon Fraud Terhadap Fraudulent Financial Statement Dengan Kualitas Laba Sebagai Variabel Moderasi", Jurnal Kajian Ilmiah, 2020<br>Publication  | <1 % |
| 117 | Ni Made Muningsih, Ni Ketut Muliati. "PENGARUH KONDISI INDUSTRI, KETIDAKEFEKTIFAN PENGAWASAN DAN STRUKTUR ORGANISASI TERHADAP  | <1 % |

---

# KECURANGAN LAPORAN KEUANGAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016 – 2018", Hita Akuntansi dan Keuangan, 2020

Publication

---

|     |   |      |
|-----|---|------|
| 118 | <a href="http://eprints.walisongo.ac.id">eprints.walisongo.ac.id</a><br>Internet Source         | <1 % |
| 119 | <a href="http://journal.univpancasila.ac.id">journal.univpancasila.ac.id</a><br>Internet Source | <1 % |
| 120 | <a href="http://openjournal.unpam.ac.id">openjournal.unpam.ac.id</a><br>Internet Source         | <1 % |

---

---

Exclude quotes      On

Exclude matches      Off

Exclude bibliography      On