

## LIST OF FIGURES

Figure	Page
1.1 Industries That Commit Fraud.....	4
2.1 Fraud Triangle.....	21
2.2 Fraud Diamond .....	24
2.3 Fraud Pentagon Theory .....	26
2.4 Conceptual Framework .....	40
4.1 Graphic of Normality Test.....	69
4.2 Heteroscedasticity Test (Glasser) .....	72
4.3 Heteroscedasticity Test (Scatterplot) .....	73

