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Examining the Factors Causes of Financial Shenanigans: Bliometric Analysis with Vosviewer

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ARTICLE INFO

Keywords: Financial Shenanigans, Bliometric Analysis, Crossref, Vosviewer, Publis or Perish

Received : 3 March

Revised : 20 April

Accepted : 23 May

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ABSTRACT

This study was conducted with the aim of seeing and reviewing more comprehensively the factors that cause financial crimes with descriptive qualitative. The sample used consisted of 1000 documents published in the period 2015-2025 using the crossref database with the keyword financial shenanigans. In this study, bibliometric methodology was used to conduct a systematic literature review. Bibliometric graphical data analysis and visualization of research results were carried out using Publish or Perish and VOSviewer software. The results of the bibliometric visualization show the structure of the financial research topic network. These topics are divided into three main thematic clusters. The first cluster (in green) dominates themes related to financial reports, fraud, and crime, which shows the intensity of academic studies on the integrity of financial reports, manipulation practices, and forensic accounting issues. The second cluster (in red) covers the topics of financial stability, policies, banks, and risks, which indicates the focus of the literature on financial system stability, the effectiveness of macroeconomic policies, and risk management in the banking sector and financial markets. Meanwhile, the third cluster (in blue) focuses on financial behavior, financial education, and financial attitudes, which marks an increasing attention to the dimensions of individual behavior in financial decision-making, including in the younger generation segment such as Generation Z. The interrelationships between topics in each cluster show the integration of conceptualization between micro (financial behavior) and macro (policy and stability) aspects, as well as an interdisciplinary approach in the development of contemporary financial studies. This also helps future research by combining research based on keyword relationships to better understand what influences the occurrence of Financial Shenanigans

INTRODUCTION

Financial statements are a systematic record of an entity's financial performance and position. Financial statements should present information that is appropriate to the general needs of users and is not dependent on the desires or needs of particular individuals (Frank et al., 2005). According to Salim et al., (2021), No organization can provide information that will benefit one party but harm another party who has opposing interests. Understanding how important the information in financial reports is will encourage managers to improve their company's performance so that the company can continue to exist (Situngkir & Triyanto, 2020). In some situations, management fails to achieve its performance objectives, causing financial reports to be unqualified. This phenomenon will cause financial reports to be dishonest. According to the agency theory presented by Aigbodion et al., 2020; Jensen, M., C., 1976), altering financial statements usually reduces the relationship between agent and principal. Agents, or management, attempt to create accurate financial statements by increasing the reported wealth for owners and creditors. Financial crime is one way that entities “polish” their financial statements. Management makes decisions with the intent to change the reported financial performance and financial condition of the company is known as financial crime. Criminal fraud to minor changes in accounting estimates are examples of financial crimes. When a company commits financial crime, whether legal or not, the manipulation is done to hide the true operations of the business, which impacts the value of the stock.

Financial statements list business transactions so that they become reports that can be accessed by people inside and outside the company. If there are errors in recording in the financial statements that are not caused by human error, then this must be considered. Are the financial statements presented fairly and in accordance with general accounting standards? A business owner can also use financial statements as a basis for making decisions. One of them is used to get a business capital loan from the

bank. Therefore, financial statements should be made accurately and free from misstatements. If financial statements are not presented correctly, it can harm users of financial statements; in this case, the average financial statement loss reached USD 766,000 (Archanti & Rohman, 2024).

Financial statement manipulation can cause many problems, such as wrong economic decisions. What drives an organization to commit financial crimes and justify their actions. There are three factors that can drive someone to commit fraud, according to Albrecht et al., (2016), namely pressure, opportunity, and rationality. According to them, an organization will definitely experience fraud. Organizational culture, management, finance, and auditors influence the tendency for accounting fraud (Prajanto & Pratiwi, 2017). Organizational culture, management, strategy, finance, auditors, and government factors influence the likelihood of accounting fraud (E. B. Lestari et al., 2017).

Fraud is very common in the Asia-Pacific region (Tumewu & Murni, 2023). A special report issued by the Association of Certified Fraud Examiners (ACFE) shows that the incidence rate of financial statement fraud was 13% in 2018 with a loss of \$700,000, with a loss of \$3,000,000. This shows that there is a big problem in finding signs of fraud in external auditor financial reporting (Sakti et al., 2020). Financial reports provide information to stakeholders. Financial reports show an entity, and good financial reports will have a good assessment from the user's perspective, because many entities still “polish” their financial reports to look “good”, which can have an impact on decision making. (Tumewu & Murni, 2023).

Many crimes occur in many countries, including Indonesia (Prasetyo et al., 2023). Fraud, embezzlement, and corruption are some examples of more focused economic crimes. Fraud, also known as cheating, is an improper act that someone does for personal gain (Prasetyo et al., 2023). Fraud can occur if there are opportunities and loopholes in the company. Fraud is the intention or desire to cheat, such as lying, being dishonest, not telling the truth, and seeking benefits from others (Archanti &

Rohman, 2024). ACFE International recorded three types of fraud, namely misappropriation of assets at 89 percent, corruption at 48 percent, and financial reporting fraud at 5 percent (ACFE, 2024).

The beginning of 2001 was quite a shocking year for the business industry. The financial scandal carried out by Enron, which also involved the public accounting firm Arthur Andersen, has become a hot topic of discussion among businesses and researchers. According to (Agoes, 2013), Companies such as Wordcom, Xerox Corporation, and Freddie Mac and Fannie Mae have also experienced scandals similar to Enron. In Indonesia, PT Garuda Indonesia has also been linked to financial statement manipulation in fiscal year 2018 (Rambe et al., 2024). Until now, the practice of financial manipulation is still a major problem for the field of accounting and finance. To reduce possible losses, early detection of possible manipulation of financial statements is very important. Management often manipulates the income statement, which is one aspect of accounting and finance in Indonesia. This is because the income statement shows the performance of the entity during a period (Rambe et al., 2024). Financial statements do not always show actual profits. Managers can manage profits. Management will usually manage the entity's profits by freely choosing existing accounting policies. (Hadi & Tifani, 2020). By using the gray area in tax regulations and accounting standards used by the entity, management can perform tax avoidance as efficiently as possible to optimize the entity's profits. To make financial statements look better to users, management can increase or decrease profits according to their wishes and needs (K. C. Lestari & Wulandari, 2019).

Any act that is intended to misrepresent the true financial performance or position of a company is known as financial shenanigans. Financial statement fraud can be closely related to financial crimes. Financial statement fraud, also known as fraud, is when someone intentionally misuses a company's financial statements to mislead users by showing false information about the company's financial position. In a way, financial crimes are fraudulent

behavior because they deceive about the true financial performance and position of the Company. (Susanti et al., 2021). Fraud does not stop, but financial crimes can hide the economics of a company. Eventually, investors will find out what is really going on and the company's stock price will go up. Managers may try to change the company's earnings by using real economic crimes (such as reducing maintenance, advertising, R&D, or R&D costs) or accrual-based crimes. No matter which method is used, the ultimate goal is to change the company's reported results for the manager's personal gain (Tumewu & Murni, 2023).

Bibliometric analysis is based on the assumption that a researcher conducts research and must inform his/her findings to colleagues. This will result in the advancement and development of knowledge if researchers work together to study a particular research topic. Research definitely requires data from previous scientific works from colleagues. To explain the scientific research process, publications are needed. Almost all scientific publications in the form of articles and monographs are referred to as definitive statements of research results. Research conducted (Ninkov et al., 2021) states that bibliometrics consists of three parts, the first is bibliometrics for bibliometrics, which is the main field of bibliometric research and is traditionally used as a research methodology, the second is bibliometrics for the scientific field (scientific information), because researchers work scientifically and have a strong interest in their field of specialization, which allows for a border area together with scientific research (Nazara et al., 2023).

Co-word analysis counts the number of keywords from research documents that appear in the articles studied simultaneously. The author determines these keywords. The more keywords appear in a group of predetermined documents, the stronger the relationship between the documents. The keyword co-word analysis map is created based on co-occurrence, important or unique terms found in the articles and can be seen in the title or abstract

of the article. This term comes from the analysis of subjects that represent ideas (Nazara et al., 2023).

VOSviewer is a freely available computer program that allows you to view bibliometric knowledge maps and explore them (Leydesdorff & Rafols, 2013). VOSviewer calls it Visualization of Similarities. The Multi Dimensional Scaling (MDS) algorithm is almost the same as that used in this program. VOSviewer automatically displays colored clusters on the map. The clustering algorithm uses parameters, which can be changed to produce more or fewer clusters. VOSviewer can display the density and colors of the clusters (Leydesdorff & Rafols, 2013; Nazara et al., 2023).

Compared to other analysis applications, VOSviewer has an advantage in its visualization. Although many programs are used to analyze text units and similarity matrices, this program uses text mining functions to find combinations of nouns relevant to mapping and uses an integrated clustering approach to examine the data co-citation network and co-occurrence (Nazara et al., 2023). Financial reporting fraud in Indonesia is growing very rapidly. This shows that many previous studies in Indonesia and around the world have examined financial reporting fraud committed by the government and the private sector (Nazara et al., 2023). Therefore, based on the background above, this research is entitled Examining the Factors Causes of Financial Shenanigans: Bliometric Analysis with Vosviewer.

METHODS

This study uses a descriptive quantitative approach with bibliometric analysis techniques to map the structure and development of scientific literature related to the topic of financial shenanigans. The quantitative approach is carried out by collecting bibliographic data from scientific articles, while the descriptive approach aims to explain patterns, trends, and relationships between

topics in this field of study systematically (Vivian, 2023).

The quantitative approach is used to measure the frequency of occurrence of keywords, relationships between words, and the distribution of themes in published scientific articles. Meanwhile, the descriptive approach is used to explain the mapping results in narrative form that describes thematic correlations and trends that emerge in previous studies. This study not only answers what is being studied, but also how conceptual networks are formed and developed over a period of time.

The data for this study were obtained from the Crossref database using the help of the publish or perish application, with the main keyword "financial shenanigans" spanning from 2015 to 2025. The analysis consisted of 1,000 scientific articles, selected based on topic relevance and availability of publication metadata. The collected data were collected through the Publish or Perish software. This software can access and extract bibliographic data such as title, abstract, author, keywords, and year of publication from several articles (Halizah et al., 2022).

Next, data analysis was conducted using VOSviewer, a bibliometric visualization software. This software analyzes cooccurrence relationships between keywords and creates thematic clusters based on simultaneous occurrences of terms in the literature. This process resulted in a visual map that divides the conceptual structure of financial shenanigans research into three main clusters: financial reporting and fraud, stability and policy, and behavior and finance. The results of this mapping were analyzed descriptively to find the dominant literature focus, research gaps, and prospects for broader interdisciplinary research. (Budianto & Dewi, 2023).

VOSviewer is used to produce three main types of visualizations: network visualization that illustrates the relationship and strength of connections between keywords, overlay visualization that shows temporal developments and research trends based on publication year, and density visualization that shows the frequency of keyword occurrences based on color intensity. The resulting visualizations are then analyzed descriptively to identify thematic cluster structures, examine scientific centers of attention (hot topics), and map the direction of research development based on conceptual relationships between topics. In this study, three large clusters were found: (1) financial report manipulation and fraud, (2) financial stability and macroeconomic policy, and (3) individual financial behavior and financial literacy education. The identification of these clusters not only shows the dominant direction of the scientific literature, but also provides a basis for developing a new conceptual framework that is interdisciplinary between accounting, economics, financial psychology, and public policy.

RESULTS AND DISCUSSION

One of the strategic steps is to conduct mapping using bibliometric analysis to find out how research is developing, especially in research on financial shenanigans, financial statement manipulation, and other related topics in the context of financial management and capital markets. The purpose of this analysis is to find topic dynamics, research trends, relationships between important terms, and authors and institutions that have a major influence on literature worldwide. This method is used in three stages. First, the Publish or Perish application is used to search for publication metadata; second, VOSviewer is used to view the data; and third, the results of keyword mapping are used to conduct thematic analysis. To collect as many as 1,000 scientific articles as a basis for bibliometric mapping, this study uses the Crossref database to obtain data using a combination of keywords related to financial affairs and relevant derivative concepts. as shown in Figure 1.

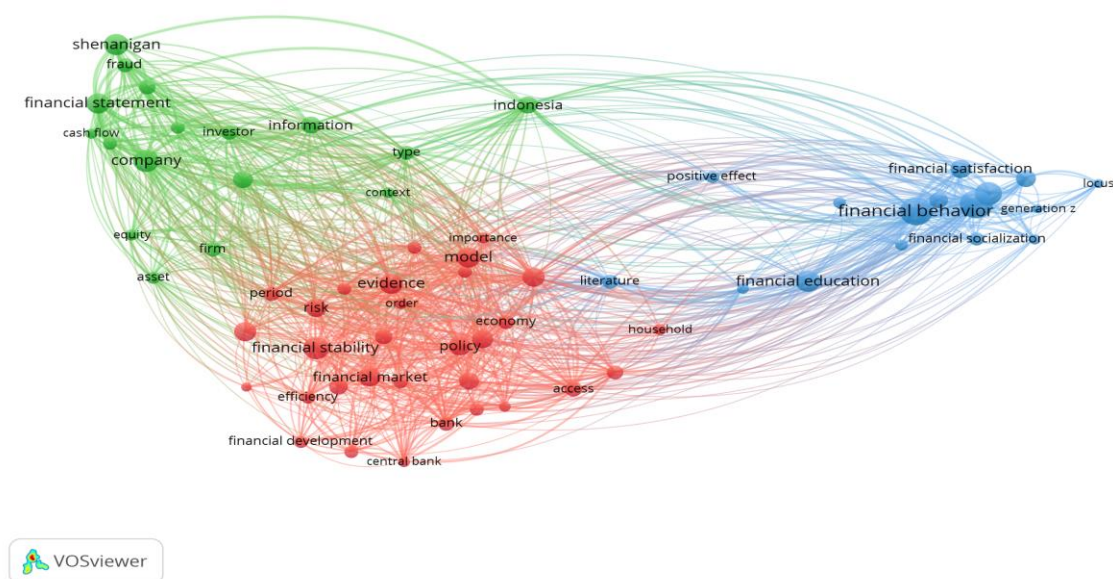


Figure 1. Network Visualization

The results of the bibliometric analysis produced by VOSviewer using the co-occurrence approach to keywords in 1,000 scientific articles on financial issues. The visualization image above is the result of this approach. In this mapping, three main clusters are visible, each marked with a different color, each of which represents a collection of interrelated topics and forms a conceptual network. The focus of research on financial statement manipulation and its relationship to financial behavior, stability policies, and general financial literacy is the goal of the analysis. The first cluster, colored green, concentrates on the main issue of financial disturbances. This cluster includes terms such as "shenanigans", "fraud", "financial statements", "companies", "money flows", and "investors". This cluster also includes a body of literature that studies manipulative practices in corporate financial statements, both related to profit management and fraud schemes. Most of the studies in this cluster link manipulative actions to the dissemination of misleading financial information, as shown by the strong correlation between the terms "fraud" and "financial statement". Previous studies by (Dechow et al., 2010) found that businesses often change accounting to show short-term performance. The second cluster, depicted in red, shows the policy consequences and systemic risks of financial instability. The broad network of keywords such as "financial stability", "politics", "risk", "financial markets", "banks", and "economy" is composed of keywords such as "central banks" and "financial development", which indicate the role of financial institutions in regulating and stabilizing markets. In this context, studies such as (Lusardi & Mitchell, 2014) found that failure of governance and supervision of manipulative actions of business actors often led to banking crises. The third cluster, depicted in blue, focuses on individual financial

behavior and literacy. This cluster has key words such as "financial behavior", "financial education", "satisfied with finance", and "generation Z". This cluster shows a shift in focus from institutional and systemic studies to a more humanistic micro approach, namely how individual views and knowledge impact decision-making. Connected with the terms "financial socialization" and "positive effects" shows how important education and value formation at an early age are to prevent deviant financial practices. According to (Lusardi & Mitchell, 2014) conducted a study that strengthens this idea by showing that high levels of financial literacy are positively correlated with avoiding speculative and manipulative actions. One of the new findings from the three clusters is the existence of a multidisciplinary relationship between individual financial behavior (micro), financial stability policies (macro), and financial report manipulation practices. It is possible that the intersection between the green, red, and blue clusters is a new conceptual space that combines views on behavior, regulation, and ethics in one discussion. This suggests that increasing external supervision is not enough to combat financial crime. Comprehensive financial behavioral education and regulatory reform must be included. According to (Murphy & Dacin, 2011) suggests a multi-level approach to fraud prevention. A multi-level approach to fraud prevention. Therefore, this visualization not only shows the landscape of the existing scientific literature but also serves as a diagnostic tool to assess research gaps and opportunities for interdisciplinary integration. In the future, further research can investigate the relationship between financial literacy and the propensity of business actors to manipulate profits, as well as how this impacts the stability of the national financial system. In addition, an approach that combines research on financial behavior and

research on governance can produce more preventive and evidence-based public policies.

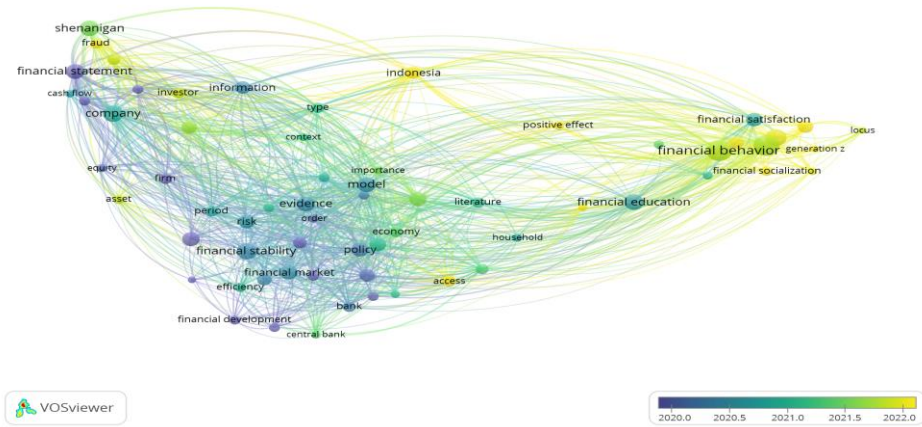


Figure 2. Overlay Visualization

The bibliometric visualization above shows the dynamics of global financial research in the period 2020–2022. This was done using the overlay visualization method in VOSviewer. In this network, the colors blue (2020) to yellow (2022) indicate when a particular topic became dominant. This mapping is very useful for finding relationships and trends in the financial literature. One important finding from this visualization is the emergence of two main poles. Financial behavior, financial education, and financial satisfaction consist of one side, which is shown in yellow. Fraudulent behavior, financial statements, and fraud consist of the other side, which is shown in blue to green. This shows a shift in research focus from the manipulative aspect of financial reporting to an educational and behavioral approach to finance. This was done in response to the complexity of financial shenanigans practices that occur in companies. Financial shenanigans are included in the blue-green cluster and are associated with keywords such as fraud, financial statement, and company. This is a form of systematic deviation or engineering of financial

reports. This shows that during the early period (2020–2021), research was concentrated on financial issues at the institutional level. This is especially related to the various cases of report manipulation that occurred due to financial performance pressures during the pandemic. Studies (Howard et al., 2018) such as has shown that, as companies attempt to maintain an image of profitability and stability, shenanigans often occur. This is especially true in situations of external pressure such as a global crisis. This mapping shows that the phenomenon was of public concern at the time. However, in subsequent years, the trend will shift to a preventative approach through financial literacy.

Topics like financial education, financial behavior, Generation Z, and financial socialization appear in the bright yellow cluster that dominates the 2022 publications. This suggests a new approach: researchers are starting to trace the roots of financial behavior from an early age, rather than just analyzing the results of shenanigans. In academia, this shift signals a new paradigm that argues that regulation and auditing are not the only ways to prevent

A heatmap of keywords that frequently co-occur in academic literature on finance is shown in this VOSviewer visualization. Different colored clusters indicate the degree of relatedness between concepts. A lighter yellow color indicates that there are many related keywords and a lot of literature written on the subject. Green indicates a medium level of relatedness, while blue indicates a low level of relatedness or a peripheral topic. The cluster of “financial behavior,” “financial satisfaction,” and “financial socialization” is one of the bright yellow areas, indicating that much of the literature focuses on individual financial behavior, especially in generation Z. On the left side, the words “shenanigans” and “fraud” appear around words such as “financial accounts,” “firms,” and “firm cash flow.” Given this phenomenon, there is a new opportunity to conduct research on the relationship between financial shenanigans, which are systematic and covert actions to alter financial statements, and corporate financial behavior and stability in a regulatory and transparency environment. The appearance of the term “shenanigan” along with “fraud” and “financial statement”, although on the periphery of the map, suggests that this topic is gaining attention, but has not yet become a major subject of academic discussion. One of the new findings of this visualization is the existence of a research gap between the areas of individual financial behavior and corporate financial fraud. This can be attributed to research investigating how the financial culture and policies of a particular country, such as “Indonesia”, can influence the likelihood of financial statement fraud in the corporate sector. Financial literacy and financial socialization influence individual financial decisions; however, they have not linked these behaviors to systemic impacts such as trust in corporate financial statements. Therefore, significant new scholarly

contributions can be made by combining these two areas, namely, differences in people’s views on the credibility of financial statements and odd practices at the corporate level. This VOSviewer map shows that this cross-domain relationship is still not well mapped, and should be the subject of further research.

CONCLUSION

This study aims to understand the development and direction of research on financial shenanigans or financial report manipulation using bibliometric methods. The results of mapping 1,000 scientific articles in the period 2015–2025 show that topics related to financial report manipulation are divided into three large groups. The first group discusses issues such as fraud, shenanigans, and financial reports. The second group discusses financial stability, policy, and risk. While the third group focuses on financial behavior, financial education, and the younger generation such as Gen Z. These results show that financial issues do not stand alone, but are interrelated between corporate practices, public policies, and individual behavior.

As a result of the time-based visualization analysis, in early 2020, research studies focused more on irregularities and irregularities in corporate financial reports. However, in the following years (2021–2022), the focus of research began to shift to individual behavioral and financial education, especially the younger generation. This shows that there is a shift from reactive measures against financial irregularities through audits or penalties to better preventive measures by increasing financial knowledge and education about finance. Therefore, to understand the secrets of finance, it is necessary to think not only from the perspective of accounting techniques, but also from the perspective of behavior and people's understanding of finance.

Another important finding is that only a few studies have found a direct relationship between people's financial literacy and companies' propensity to regulate their financial statements. Furthermore, although the Indonesian context is beginning to appear in keyword mapping, it has yet to dominate international discussions. Therefore, there is a great opportunity for researchers to study how government policies, management behavior, and local financial culture correlate with each other in ways that can influence financial fraud practices. Understanding this issue holistically requires a cross-disciplinary approach that combines accounting, economics, public policy, and financial psychology.

Based on the findings of this study, educational institutions, governments, and researchers are advised to be more active in encouraging students to better understand finance from an early age. This can be achieved through formal and non-formal curricula. Companies should also improve their internal control systems and create an ethical and transparent financial culture. Policymakers will be more successful in preventing future financial reporting irregularities by using strategies that emphasize legal sanctions and instructions. In addition, further research is needed to combine research on individual financial behavior with research on financial irregularities in companies. This will allow for the development of more comprehensive and targeted policy solutions.

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