

Forensic Accounting and Fraud Detection in Two Decades: A Bibliometric Study

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ABSTRACT

This study aims to map the development of research in forensic accounting and fraud detection over the past two decades, covering the period from 2002 to 2024, through a bibliometric approach applied to 202 documents obtained from the Scopus database. Using RStudio and Biblioshiny, the study identifies publication trends, thematic developments, and patterns of international collaboration. The results reveal a significant upward trend in publications, with an average annual growth rate of 15.76%, reflecting the growing academic interest in fraud-related research. The United States emerged as the dominant contributor with strong domestic publication output, while international collaboration remained relatively limited. The most frequently appearing themes include “fraud,” “crime,” and “computer crime,” whereas topics such as “computer forensics” and “law-related legislation” remain underexplored but present promising opportunities for future research. The motivation behind this study lies in the increasing digital risks, global financial complexity, and the need for accountability and transparency in detecting and preventing fraudulent practices. This research contributes to the literature by providing a structured overview of the thematic landscape, identifying research gaps, and encouraging the expansion of multidisciplinary and cross-country collaboration. However, the study is limited to Scopus-indexed publications, excluding other databases such as Web of Science and Google Scholar, which may restrict the comprehensiveness of the findings. The implications highlight the importance of integrating bibliometric and qualitative approaches to gain a deeper understanding of forensic accounting’s evolving role in fraud prevention. Overall, the study underscores the strategic importance of forensic accounting as a global discipline that bridges financial integrity, legal compliance, and digital resilience.

Keywords: *bibliometric analysis; forensic accounting; fraud detection.*

INTRODUCTION

Fraud is a phenomenon that occurs in everyday life, ranging from accounting issues to legal violations (Izuchukwu, 2020). Fraud represents an unlawful act involving criminal elements and the abuse of trust (Teng et al., 2024). Some individuals are motivated to commit fraud because they perceive potential gains that outweigh the risk of being caught (Chiriac Matei & Aivaz, 2023). The connection between fraud and accounting is reflected through accounting fraud, which involves manipulation and distortion of financial information with the intent to mislead investors and information users (Maisyarah & Adli, 2022). According to the Association of Certified Fraud Examiners (ACFE) Indonesia (2019), fraud is considered an illegal activity aimed at manipulating information for personal or group gain, resulting in both direct and indirect losses. There are three main types of fraud commonly found in organizations: misuse of resources for personal benefit, falsification of financial reports, and corruption (Najmuddin & Pamungkas, 2021).

The motives behind fraudulent behavior fundamentally stem from human tendencies that arise when desires, pressures, and opportunities are not balanced properly. Based on the fraud triangle theory proposed by Ozili (2015), there are three key factors driving fraudulent behavior – pressure, opportunity,

and rationalization. Pressure refers to psychological or situational conditions such as economic demands, urgent financial needs, or social pressure to maintain status and self-image. Under such conditions, individuals may be tempted to take shortcuts to achieve certain goals without considering the moral or legal consequences. Opportunity refers to the existence of weaknesses in systems, poor supervision, and lack of transparency and accountability, which allow individuals to exploit such vulnerabilities for personal gain (Atmini et al., 2024). When these opportunities arise without strong internal controls, the likelihood of fraud increases. Rationalization, on the other hand, represents the cognitive process through which individuals justify their unethical actions to ease feelings of guilt. Perpetrators convince themselves that their actions are not entirely wrong, often believing that “everyone does it,” that it “doesn’t really harm anyone,” or that it is “only temporary” (Smith et al., 2021; Abdullahi & Mansor, 2018).

Over time, research has shown that the motivation behind fraudulent acts extends beyond these three classical factors and has become increasingly complex. Recent studies identify at least five main motives that drive individuals to commit fraud—economic, social pressure, emotional, opportunity, and organizational culture motives. Economic motives arise from the desire to obtain quick material gain without adhering to ethical principles. Social pressure motives stem from the need to maintain one’s reputation, pride, or social recognition. Emotional motives involve feelings of envy, revenge, or resentment toward perceived unfair treatment. Opportunity motives are related to weak internal control systems, while organizational culture motives emerge from environments that tolerate unethical behavior as long as it yields profitable results.

Hence, fraudulent acts are not always driven by malicious intent but rather by a combination of psychological, social, and structural factors that interact in complex ways. Consequently, effective fraud prevention must not only focus on strengthening control mechanisms but also on cultivating values of integrity, honesty, and moral responsibility within individuals and organizations.

These motives eventually materialize in concrete forms of manipulation and misconduct within accounting practices. Fraudulent activities often involve the alteration or falsification of financial records, supporting documents, or business transactions. Such acts may include misrepresentation of financial statements, deliberate misapplication of accounting standards, intentional omission of information, or the use of illegitimate accounting techniques such as earnings management. These manipulations are conducted to conceal the true financial condition of an organization, misleading stakeholders and potentially causing substantial losses (Apostolou et al., 2000).

Studies by Mansour et al. (2020) and Okoye & Evbota (2019) reveal that fraudulent cases rarely occur in isolation but rather as a result of internal pressure, weak control systems, and personal incentives for gain. Supporting this, the 2018 ACFE report found that over 89% of fraud and occupational abuse cases caused an average loss of US\$114,000, with global losses exceeding US\$7.1 billion. These figures underscore that fraud is not merely an ethical issue but a serious threat to economic stability and public trust in financial and business institutions.

The rise in financial fraud cases has become a major global concern (Mittal et al., 2021). In the early 2000s, scandals across Europe and the United States demonstrated the vital role of auditing following financial reporting frauds that disrupted global economies (Selimoglu & Altunel, 2020). Forensic accounting emerged as a response to these challenges, integrating accounting, auditing, and investigative techniques to detect fraud, embezzlement, or misrepresentation (Gurleen Kaur & Debhjit Mukherjee, 2022; Pawan Kumar Gupta, 2022; Abdullahi & Mansor, 2018). Forensic accounting is viewed as a crucial element in enhancing anti-fraud measures by going beyond traditional auditing functions to identify anomalies and investigate suspicious activities (Sarkar & Shukla, 2023; Mansour et al., 2022). It is widely recognized as

one of the most effective approaches for uncovering fraudulent acts, as forensic accountants provide both analytical insights and legal evidence related to financial misconduct (Kaur et al., 2023; Nicolae & Diana, 2017). Therefore, fraud detection stands as a fundamental component within the operational framework of forensic accounting. This detection process involves identifying signs of fraud through examination, modeling, and technology-based analysis to uncover anomalies. Importantly, fraud detection extends beyond merely identifying perpetrators – it requires a deep understanding of fraud mechanisms, motives, and impacts, forming an essential foundation for further forensic investigation (Afriyie et al., 2023).

In addressing the importance of fraud detection and prevention, it is necessary to understand how research on forensic accounting and fraud detection has evolved within academic literature. Bibliometric analysis serves as a relevant method for mapping the development of these topics. Al et al. (2022) noted that previous studies faced limitations in data sources and analytical methods, as a lack of data diversity reduced representativeness and constrained the mapping of global research trends and collaborations, particularly due to the absence of bibliometric approaches. Therefore, further bibliometric research is required to overcome these limitations and provide a more comprehensive understanding of research trends and collaboration networks. Bibliometric studies offer significant advantages by identifying annual research trends, assessing the completeness of literature, and mapping the productivity of publishers, authors, organizations, and countries, as well as the thematic scope across disciplines (Dian Susanti & Prajurit Fosterharoldas, 2021).

Based on these considerations, this study aims to conduct a bibliometric analysis focusing on thematic structures, global collaboration, and the evolution and direction of research trends in forensic accounting and fraud detection. This study is guided by the following research questions:

RQ₁ : What are the research trends over the past two decades?

RQ₂ : How has global collaboration evolved during the past two decades?

METHODS, DATA, AND ANALYSIS

In this study, a qualitative approach based on bibliometric analysis was used with the keywords “forensic accounting” and “fraud detection” to produce a more specific data search according to the research theme. The search for data based on these keywords is carried out through international publications that have been published from 2002 to 2024. Data analysis in this study was carried out using RStudio software. The data found from the search results is then selected and validated using charts and tables, which facilitates the data analysis process.

The data collection process in this study was conducted through a comprehensive literature search using the Scopus database with the keywords “*forensic accounting*” and “*fraud detection*.” The initial search yielded 1,553 articles relevant to the research theme. Each article was then carefully reviewed to ensure its alignment with the research fields, namely Business, Management, and Accounting; Economics; Econometrics; and Finance. The first screening phase resulted in 305 articles that met the specified subject area criteria. During this stage, a duplication check was also performed to ensure that no identical articles from the same journal and publication year were included. The results revealed that some articles were indeed published in the same journals but were retained for analysis as long as they had different research focuses or publication years, ensuring their continued relevance to the study.

The next stage involved an advanced screening process based on publication eligibility criteria. Only English-language journal articles published between 2002 and 2024 were selected, with document types limited to peer-reviewed scientific articles (excluding proceedings, books, or editorials). Furthermore, the

selection considered the journal quality based on Scopus quartile rankings, where most of the included articles were published in Q1 to Q3 journals, with a primary emphasis on high-impact journals in the Q1 and Q2 categories. After completing these stages, a total of 202 final articles were deemed the most representative and suitable for further analysis using the bibliometric approach.

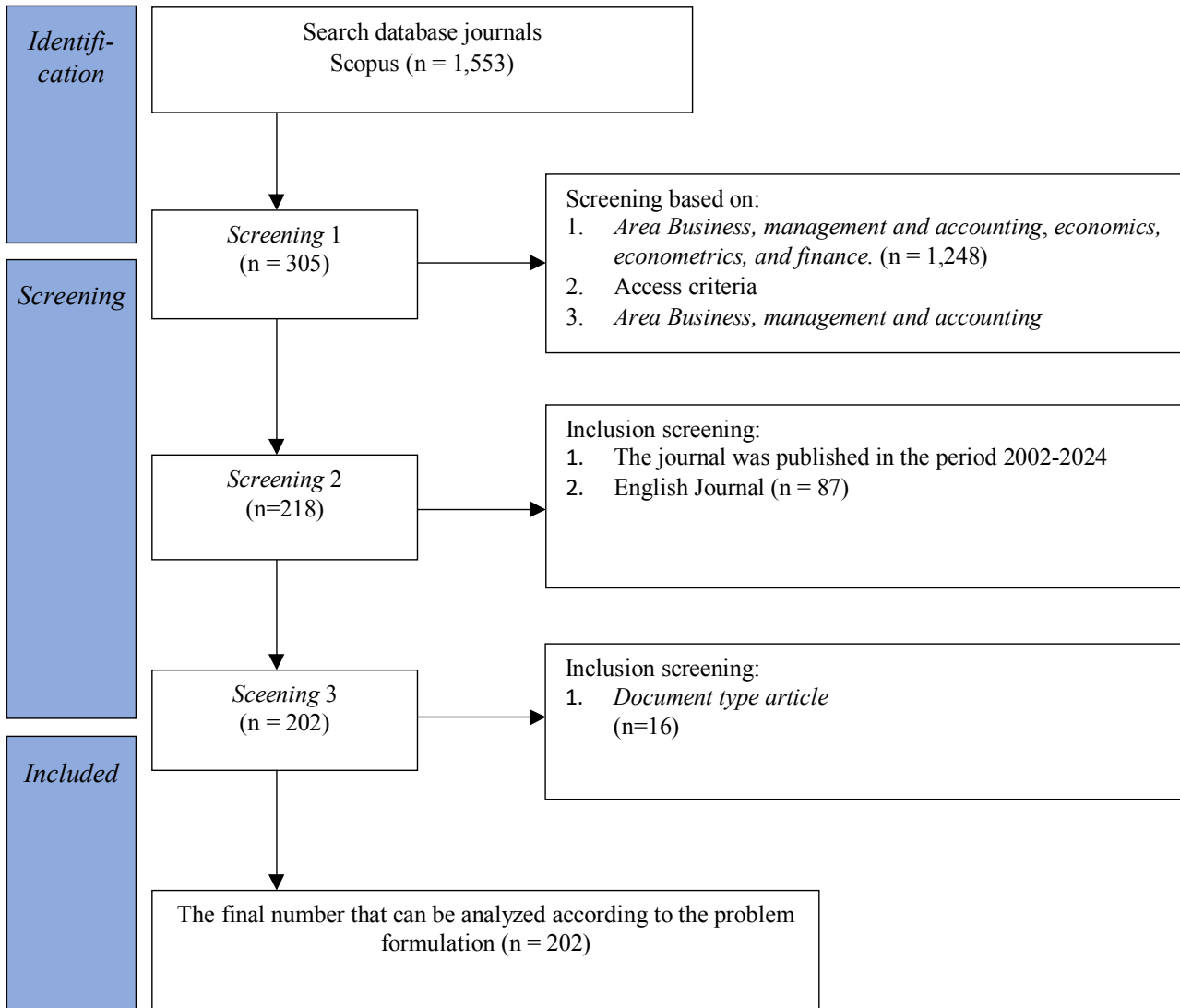


Figure 1 PRISMA Flow Diagram

RESULT AND DISCUSSION

Result

Based on the results of the analysis carried out during the period 2002-2024 related to the dynamics of the development carried out. Over 2 decades, there were 202 total documents from 114 publication sources ranging from journals, books, and other relevant sources. Based on the sources obtained, it provides a reflection that the topic studied has received attention from various scientific communities so that it does not only come from one source, but has spread widely in various scientific contexts. The annual growth rate of 15.76% proves that research in this topic has undergone significant development during the research year.

Table 1. Main Information

Description	Results
MAIN INFORMATION ABOUT DATA	
Timespan	2002:2024
Sources (Journals, Books, etc)	114
Documents	202
Annual Growth Rate %	15.76
Document Average Age	7.15
Average citations per doc	10.49
References	8296
DOCUMENT CONTENTS	
Keywords Plus (ID)	133
Author's Keywords (DE)	617
AUTHORS	
Authors	450
Authors of single-authored docs	39
AUTHORS COLLABORATION	
Single-authored docs	42
Co-Authors for Doc	2.55
International co-authorships %	11.88
DOCUMENT TYPES	
article	202

Source: R-Packages and Biblioshiny Web Interface

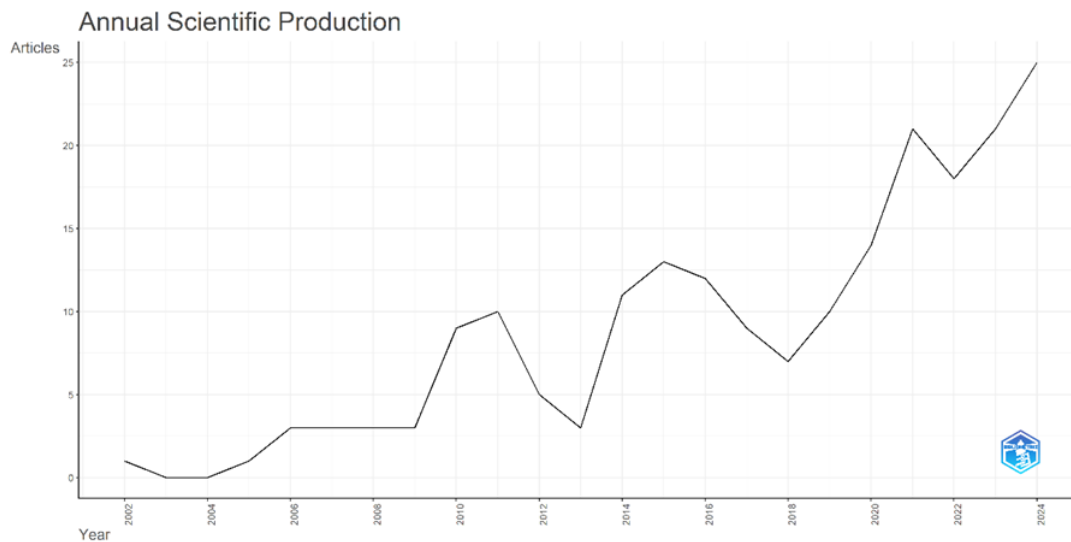


Figure 2 Annual Scientific Production
 Source: R-Packages and Biblioshiny Web Interface

The trend of publication or annual scientific production aims to understand the pattern of topic development throughout the research period. During 2002 to 2009, the publication trend was still at a low level and tended to be stagnant, as evidenced by in 2002 there was only 1 publication article and 2 years after that there were no publications at all. This shows that in the early decade, this topic was not the main focus and focus in research. However, from 2005 to 2009, there are indications that the topic is

starting to gain attention even though the number of articles during that year is still limited. The highest spike starts from 2021 to 2024 with each article published as many as 21 articles, 18 articles and the highest total publication, namely in 2025 with a total of 25 articles and named the year with the highest scientific productivity in 2 decades. This surge is a form of scientific concern that in addition to being a scientific concern, it is likely that the topic will become a strategic issue and has a great opportunity to continue to experience developments to have a broader scientific impact in the future.

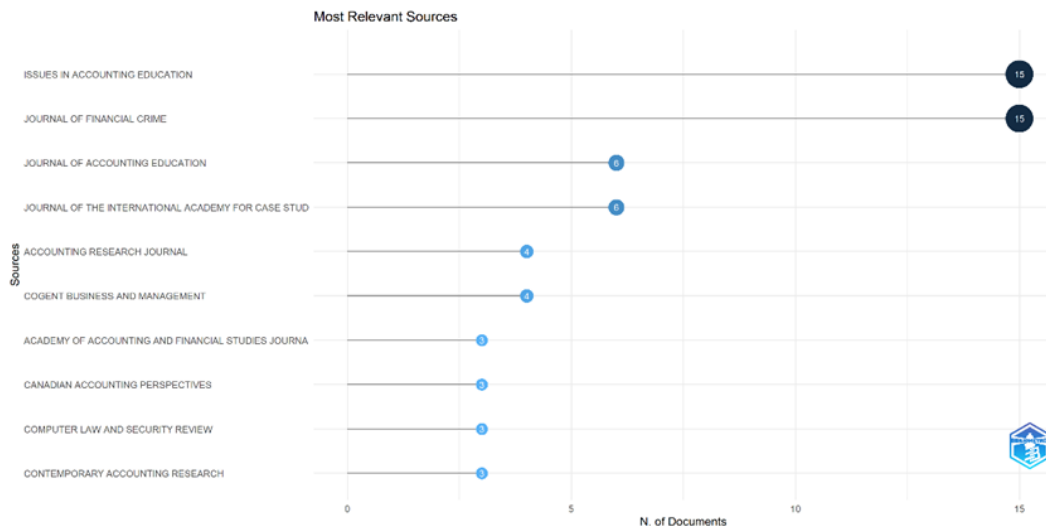


Figure 3. Most Relevant Sources
 Source: R-Packages and Biblioshiny Web Interface

The most relevant sources present 2 journals with the highest relevance, namely “Issues in Accounting Education” and “Journal of Finance Crime” with 15 articles each published with the main focus on accounting education and financial crime. Other journals with orientations derived from management and law explain that this research topic is relevant from various perspectives and shows that this topic has received a lot of attention not only in the field of accounting.

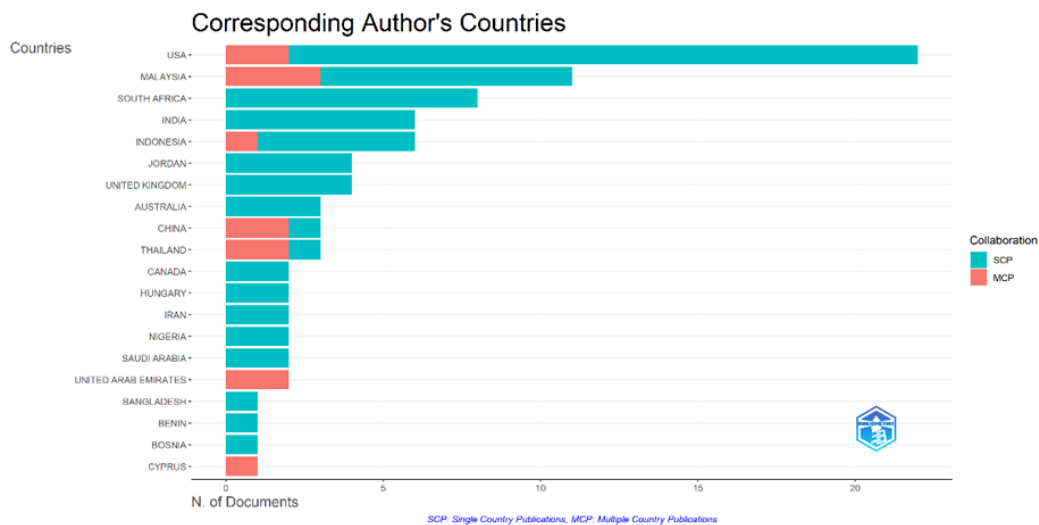


Figure 4. Corresponding Author's Countries
 Source: R-Packages and Biblioshiny Web Interface

State contributions are divided into 2 types, namely Single Country Publications (SCP) and Multiple Country Publications (MCP). Based on Figure 3, the USA occupies the first position as the country with the highest number of publications with almost all publications being SCP. This shows that as a developed country, the USA has a strong and independent domestic research capacity without international collaboration, this ability reflects the quality of qualified human resources in the field of research and academia. Then in second position, namely Malaysia as a developing country, showed a great contribution both domestically and internationally. Other countries such as South Africa, India and Indonesia showed great contributions despite the dominance of their research being domestic. China, Thailand and the UAE show a high level of research collaboration, reflecting active cross-border cooperation. Other countries, although with small contributions, still show that there is active involvement in research both domestically and internationally.



Figure 5 Word Cloud
Source: R-Packages and Biblioshiny Web Interface

Word Cloud provides representations of the terms that appear most frequently in the research conducted. “Crime”, “fraud” and “United States” are the dominant and most frequent keywords and act as central themes. Other keywords such as “computer crime”, “computer forensics”, “laws and legislation” show that the topic of research has a broad dimension and covers several aspects such as digital technology and law so that there is a development of research aspects with a wider scope and provides great opportunities related to advanced research by involving aspects of information technology, accounting and legal approaches.

The thematic map is divided into 4 quadrants based on centrality and density. The motor themes in the upper right quadrant depict the main topic with a central position that is not only considered important, but also very fast-growing. The keywords that appear in this quadrant are the center of attention because they have high relevance such as “crime”, “fraud”, and “computer crime”. The word group in the basic themes shows that the theme in this quadrant is widely used but its existence has not been explored more deeply and requires more approaches and explorations, thus opening up opportunities for researchers to pursue further research with various aspects such as legal and technological aspects that can be of concern in this quadrant such as the keywords “computer forensics” and “law related legislation”. Niche themes are considered to be the themes in this quadrant that are widely studied but their relationship with other themes is still relatively low such as “election”, “fraud detection”, “russian federation” and “research work”. Emerging themes show themes that are new or have begun to be abandoned by researchers and in this study there are no keywords included in this quadrant.

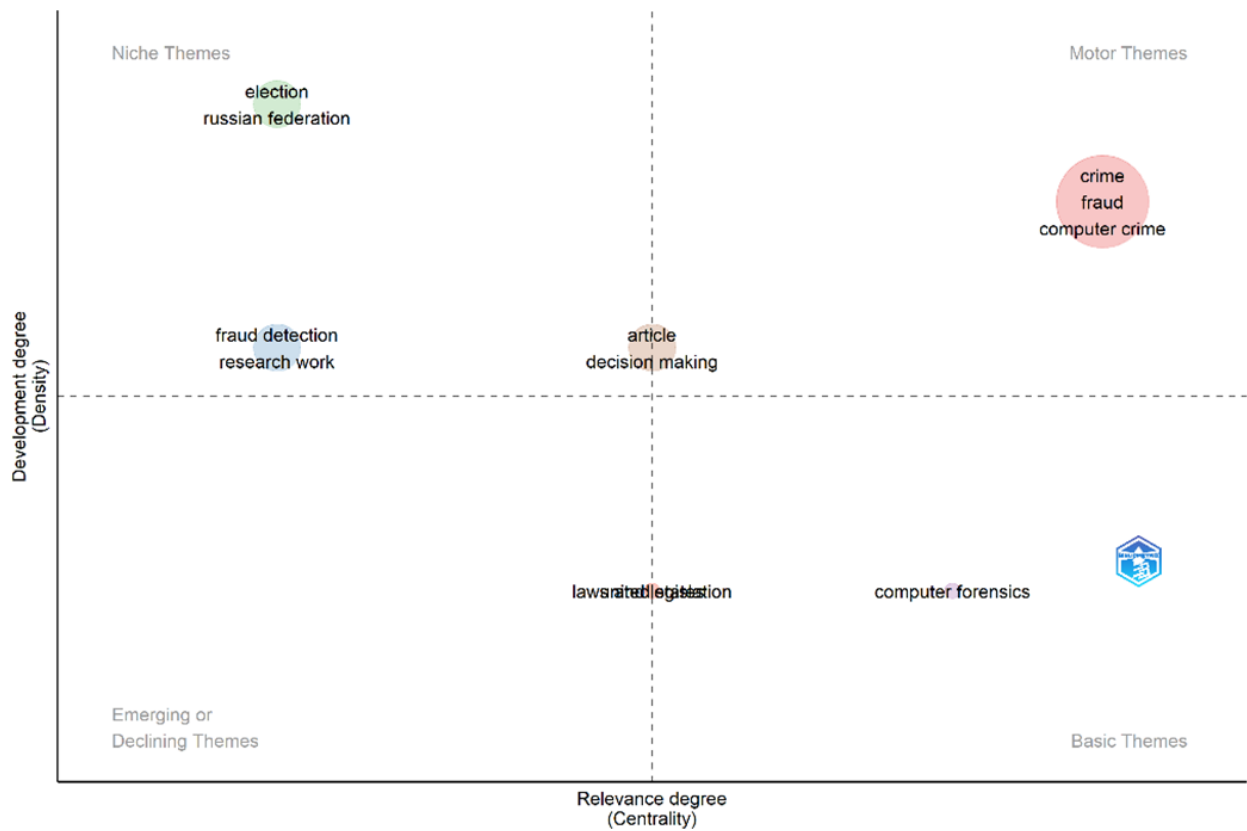


Figure 6. Thematic Map
Source: R-Packages and Biblioshiny Web Interface



Figure 7. Tree Map
Source: R-Packages and Biblioshiny Web Interface

Tree maps provide a visual overview of the topics that are the main focus of the research. Based on the image, the box with the largest size indicates that the topic has the highest frequency of appearances. “Crime” appears 5 times (7%), “fraud” and “united states” appear 3 times each (4%) and “computer crime” appears as many times in the last 2 decades and occupies the highest frequency compared to other topics. This indicates that the topic has attracted a lot of researchers’ attention to problems related

to online fraud, digital crime and various other forms of crime that occur in cyberspace. Dominance in certain regions can also be highlighted as a geographical focus with the emergence of the “Russian Federation” and the “United States” that as a large number of research or cases come from both countries.

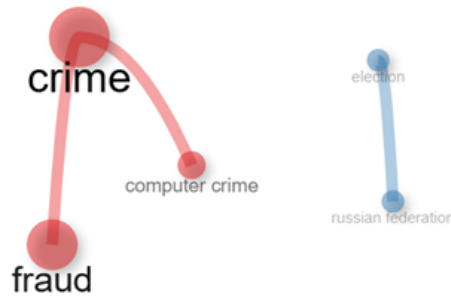


Figure 8. Co-Occurrence Network
Source: R-Packages and Biblioshiny Web Interface

In the image presented, the co-occurrence network produces the keyword “crime” as the first position and occupies a central position in research as the main liaison and has a great influence as an entry point for research development involving other aspects such as law and digital technology. Keywords like “fraud” and “computer crime” are also important, but not as important as “crime” as a central position. This keyword can be used as an opportunity for research in the aspect of digital crime. Meanwhile, “election” and “russian federation” form different communities compared to the keywords in the red cluster and have a relationship with each other. As different clusters, these two keywords have different research focuses and are relevant when associated with issues such as election topics, election security and the process of cyber interference in elections

Discussion

The bibliometric analysis using two main keywords, “forensic accounting” and “fraud detection,” underwent a comprehensive filtering process, resulting in 202 eligible documents published between 2002 and 2024. The findings reveal a publication growth rate of 15.76%, indicating a significant development in the field of forensic accounting and fraud detection, particularly in response to the increasing digital risks and complexity of global financial systems. The analyzed documents were primarily sourced from two dominant journals – “Issues in Accounting Education” and “Journal of Financial Crime” – which highlight the strong interconnection between accounting and financial crime, encompassing related disciplines such as law, management, and digital technology. Geographically, the United States emerged as the leading contributor, with a predominance of domestic publications that reflect its robust research infrastructure and human resource capacity. Meanwhile, developing countries such as Malaysia, India, and Indonesia demonstrated active participation through both domestic research output and international collaboration, signaling growing awareness of digital security and cross-border financial crime prevention.

From the results of this study, it can be concluded that RQ₁ (Research Question 1) – “What are the research trends over the past two decades?” – is answered through a significant increase in publications related to *forensic accounting* and *fraud detection* from 2002 to 2024. Over these two decades, the field has shown remarkable growth, with an average annual publication growth rate of 15.76%. This figure is not merely statistical; it reflects a steadily growing academic interest worldwide in issues of fraud, financial crime, and the importance of transparency in financial reporting. In the early 2000s, research in this

area was relatively sparse – only one or two papers were published per year. However, as technology advanced and cases of digital crime became more prevalent, scholarly attention began to shift. By the 2010s, the number of studies had grown significantly, reaching its peak in 2025 with 25 publications. This upward trend illustrates that forensic accounting is no longer seen as a narrow branch of accounting but has evolved into a strategic field that bridges financial, legal, and digital dimensions. Keyword and thematic analyses also reveal that terms such as “*crime*,” “*fraud*,” and “*computer crime*” dominate the research landscape. Interestingly, emerging themes like “*law-related legislation*” and “*computer forensics*” suggest that future research directions are expanding toward broader multidisciplinary domains. In other words, forensic accounting studies now extend beyond financial statements to encompass ethical considerations, cybersecurity, and even global geopolitical contexts.

Meanwhile, RQ₂ (Research Question 2) – “How has global collaboration evolved over the past two decades?” – provides an insightful picture of how international research cooperation is still developing. The findings indicate that most publications (around 88%) are produced within a single country, while cross-border collaborations account for approximately 12%. The United States remains the dominant hub of research, supported by strong institutional and academic capacities. However, it is encouraging to note that several Asian countries, such as Malaysia, China, Thailand, and the United Arab Emirates, are beginning to play an increasingly important role in building international research networks. This trend reflects a geographical shift in research dynamics toward Asia, which is becoming a vibrant and productive center for forensic accounting and fraud detection studies. Although global collaboration remains relatively limited, its trajectory appears promising. Cross-national research connections are beginning to incorporate new and complex themes – such as ****elections, digital security, and geopolitical dynamics –**** which further broaden the scope of forensic accounting into social, legal, and political dimensions. In summary, the field of forensic accounting and fraud detection has undergone a profound transformation. What was once a technical and narrowly focused discipline has evolved into a strategic, multidisciplinary field that is both timely and essential. Its development reflects the realities of today’s interconnected world, where economics, technology, and law intersect – and where the pursuit of honesty, transparency, and information security has become more critical than ever before.

Conclusion

The results of the bibliometric analysis show that research related to forensic accounting and fraud detection has increased significantly over the past two decades, especially in the last 10 years. Quantitatively, the growth of this publication is shown by an average annual growth increase of 15.76% even though in the early phase of the research period the conditions were relatively stagnant with the number of publications still very limited and barely experiencing growth. The surge that began to be seen since 2021 coincided with an increase related to financial crime issues, governance transparency, and the strategic role of digital technology in detecting fraud and peaked in 2025 as the year with the highest level of publication. This increase proof that forensic accounting and fraud detection show an increasing growth trend, especially in the last 10 years.

Global collaboration shows that the contribution of several countries to scientific publications in forensic accounting and fraud detection is still asymmetrical. The USA as the country with the largest contribution with the highest number of publications is still SCP which illustrates that most of the research carried out is domestic. This dominance shows that there is a high institutional strength and capacity of research resources, but it shows its limitations in international collaboration. Meanwhile, countries such

as Malaysia, China, Thailand and the UAE showed the most contribution to the MCP, which emphasized that there are efforts to build cross-border research networks. Global collaboration is still limited by the dominance of domestic publications in countries such as the USA. Nonetheless, countries in Asia such as Malaysia and the UAE show a high trend of collaboration, as an early reflection of the formation of international research networks.

The thematic dimension of this study indicates that “fraud,” “crime,” and “computer crime” are the central focuses, emphasizing the growing importance of digital crime issues in the modern era. Themes such as “computer forensics” and “law-related legislation” remain relatively underexplored but hold significant potential for further development. The visual analysis reveals that this topic has evolved into a multidisciplinary field encompassing aspects of technology, law, management, and geopolitics, thereby broadening the contribution of forensic accounting to understanding and addressing global financial crimes. Overall, forensic accounting and fraud detection have developed into a strategic domain that plays a crucial role in responding to both financial and digital challenges at the international level.

However, this study has certain limitations, particularly regarding the use of data sourced exclusively from the Scopus database, which excludes publications from other indexing platforms such as Web of Science or Google Scholar. Moreover, the study primarily focuses on quantitative bibliometric analysis without delving deeper into the interrelationships among key variables. Therefore, future research is recommended to integrate both bibliometric and qualitative approaches to achieve a more comprehensive understanding of the developmental direction and practical implications of forensic accounting. Subsequent studies are also encouraged to expand data sources, conduct deeper analyses of international and inter-researcher collaboration networks, and examine fraud classifications in greater detail to produce more applicable, precise, and impactful findings that contribute meaningfully to strengthening governance and enhancing global financial transparency.

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