



## Research Trends in Academic and Accounting Fraud

Usep Syaipudin\*, Rindy Dwi Ladista, Diajeng Fitri Wulan

<sup>123</sup>Accounting Department, Faculty of Economics and Business, University of Lampung  
Prof. Dr. Ir. Sumantri Brojonegoro Street No.1, Bandar Lampung, Lampung 35141

Received: 2 November 2025

Accepted: 09 December 2025

\*Correspondent Email:  
[author@email.ac.id](mailto:author@email.ac.id)



**Abstract:** This study aims to examine the development of scientific publications related to fraud in academic and accounting contexts through a bibliometric approach. Data were collected using the Publish or Perish software with the keywords “academic fraud” and “accounting fraud,” and subsequently processed and analyzed using Microsoft Excel. The analysis focused on publication distribution across time periods, document types, and the identification of the most-cited works in the categories of journal articles, books, and conference papers. The results indicate a significant increase in publication volume, particularly from 2015 to 2025, reflecting heightened academic attention to issues of integrity, ethics, and fraud prevention. Journal articles constitute the dominant publication type, accounting for more than 70% of the total documents. Citation analysis reveals that influential works primarily address topics such as earnings management, forensic accounting, fraud detection, and emerging technologies including blockchain and big data. Meanwhile, books and conference papers contribute a smaller proportion but still offer diverse perspectives within fraud-related research. Overall, the findings demonstrate that research on fraud in accounting and academic settings continues to expand both quantitatively and thematically, in line with growing demands for transparency, accountability, and integrity in academic and professional environments.

**Keywords:** academic fraud; accounting fraud; bibliometric analysis; citation analysis; Publish or Perish

### 1. INTRODUCTION

Particularly in the last 20 years, fraud has grown in importance in both academic and accounting settings. Due to their potentially harmful effects, a number of incidents—including plagiarism, the fabrication of research data, the manipulation of financial reporting, and the abuse of institutional authority—have attracted a lot of public attention. In addition to undermining institutional governance and seriously casting doubt on moral conduct and accountability across industries, these actions also damage public confidence. Fraud in accounting is often associated with intentional attempts to falsify financial data, conceal an organization's actual state, or take advantage of holes in internal control frameworks. The Association of Certified Fraud Examiners (ACFE, 2022) states that asset theft, corruption, and financial statement fraud are prominent categories of accounting fraud. Frameworks such as Cressey's Fraud Triangle, which identifies pressure, opportunity, and rationalization as the main causes (Cressey, 1953), are often used to describe the motivations behind such activities. Later versions of the Fraud Diamond and Fraud Pentagon included competence and hubris.

There are certain types of fraud that occur in academic environments. Plagiarism, data falsification, study methodology modification, and breaches of academic integrity regulations are all

considered forms of academic fraud. According to studies, the emergence of dishonest academic practices is influenced by competitive academic environments, pressure to publish, and insufficient research supervision (Fanelli, 2009). Universities and research organizations have tightened review processes, incorporated plagiarism-detection systems, and strengthened ethical rules since research integrity is crucial to the legitimacy of scientific growth.

The literature on prevention, detection, and mitigation strategies has grown along with the interest in fraud-related concerns. Researchers have examined fraud from a number of angles, including as behavioral analysis, auditing, forensic accounting, and the use of contemporary technologies such as blockchain and big data analytics (Kokina & Davenport, 2017). Despite this expansion, there is still a dearth of systematic mapping of research that expressly links accounting fraud to academic fraud, despite the fact that both fields deal with issues of institutional responsibility, ethics, and governance.

A useful tool for analyzing the evolution of research on fraud is bibliometric analysis. Researchers may discover prominent works, understand prevailing study fields, and uncover new paths in the field by using bibliometrics, which is a quantitative assessment of publishing trends, citation patterns, and theme changes. According to Aria and Cuccurullo (2017),

bibliometric techniques enable researchers to conduct systematic and organized analyzes of vast numbers of scientific publications when paired with databases and programs like Publish or Perish.

In light of these circumstances, the goal of this work is to provide a thorough bibliometric review of the literature on fraud in academic and accounting settings. The study adds to a better knowledge of the evolution of fraud research by charting publishing patterns, document formats, and citation-based impact. It also identifies possible directions for further academic investigation.

**2. MATERIALS AND METHODS**

This study adopts a bibliometric approach with a quantitative–descriptive design to examine how research on academic fraud and accounting fraud has developed over time. Bibliometrics is widely recognized as an effective method for evaluating scientific output and identifying intellectual patterns within a research field (Aria & Cuccurullo, 2017). Data were collected using the Publish or Perish software, which retrieves publication and citation information from major academic databases (Harzing, 2007). Relevant keywords were applied to gather studies linked to both academic and accounting fraud. The retrieved datasets were then exported to Microsoft Excel for cleaning, screening, and classification. Each publication was categorized based on year of release, document type, and citation count. A descriptive analysis was performed to observe publication trends, the distribution of document types, and the most influential works within the dataset. This method allows for a structured understanding of research growth and citation impact.

**3. Results and Discussions**

**3.1 Publication Trends Over Time**

**Table 1. Publication Distribution by Period**

Period	Number	Percentage (%)
1988–1990	1	0.59
1991–1993	0	–
1994–1996	2	1.18
1997–1999	1	0.59
2000–2002	8	4.73
2003–2005	3	1.78
2006–2008	8	4.73
2009–2011	16	9.47
2012–2014	16	9.47
2015–2017	16	9.47
2018–2020	28	16.57
2021–2023	30	17.75
2024–2025	40	23.67
<b>Total</b>	<b>169</b>	<b>100.00</b>

The longitudinal analysis of 169 publications demonstrates a clear and sustained rise in scholarly attention toward academic fraud and accounting fraud from 1988 to 2025. Early research output was extremely limited, with only sporadic publications during 1988–1999, suggesting that fraud had not yet become a central concern within academic discourse at that time.

Interest in the topic began to gain momentum in the early 2000s, particularly during 2000–2014, when global financial scandals, governance failures, and concerns over institutional integrity pushed the issue into the research spotlight.

The most pronounced growth occurred between 2015 and 2025, where publication activity expanded sharply—culminating in 40 publications during 2024–2025 (23.67%), the highest across all periods. This acceleration is closely tied to increasing awareness of academic integrity, advances in fraud detection technologies, and rising demands for accountability across institutions. These patterns collectively indicate a strengthening and sustained academic interest in fraud-related issues in both accounting and education.

**3.2 Distribution by Document Type**

The analysis shows that journal articles dominate the research landscape, representing 121 publications (71.60%). This trend demonstrates that fraud—both academic and accounting—has become a major subject of peer-reviewed research. Book chapters (10.65%) and books (4.73%) also contribute significantly, reflecting strong conceptual and theoretical engagement within the field.

**Table 2. Publication Types**

Type	Number	Percentage (%)
Article	121	71.60
Book	8	4.73
Book Chapter	18	10.65
Conference Paper	10	5.92
Editorial	1	0.59
Note	1	0.59
Review	10	5.92
<b>Total</b>	<b>169</b>	<b>100.00</b>

Conference papers (5.92%) highlight the role of academic forums in presenting early-stage findings and emerging ideas. The presence of review articles (5.92%) suggests that fraud research has reached a stage of maturity where synthesizing accumulated knowledge is increasingly valuable. Editorials and notes, although few in number, provide reflective insights that contribute to ongoing academic debates. Together, these patterns reinforce that fraud-related scholarship is anchored in journal

contributions but enriched by conceptual literature and conference discourse.

**3.3 Most-Cited Journal Articles and Book**  
**Table 3. Most-Cited Articles**

No.	Title	Citations	Author (Year)
1	Corporate social responsibility, investor protection, and earnings management: Some international evidence	421	Chih et al. (2008)
2	Financial statement fraud: Insights from the academic literature	237	Hogan et al. (2008)
3	The anatomy of corporate fraud: A comparative analysis of high-profile American and European corporate scandals	200	Soltani (2014)
4	A synthesis of fraud-related research	174	Trompeter et al. (2013)
5	Do strategic reasoning and brainstorming help auditors change their standard audit procedures in response to fraud risk?	121	Hoffman & Zimbelman (2009)
6	The disruption of blockchain in auditing – a systematic literature review and an agenda for future research	94	Lombardi et al. (2022)
7	Ethical problems in public accounting:	93	Finn et al. (1988)

	The view from the top		
8	Looking through the fraud triangle: A review and call for new directions	87	Free (2015)
9	Relevance of big data to forensic accounting practice and education	81	Rezaee & Wang (2019)
10	Professional skepticism: The effects of a partner's influence and the level of fraud indicators on auditors' fraud judgments and actions	66	Carpenter & Reimers (2013)

The most-cited articles highlight three major themes shaping fraud research: financial statement manipulation, auditor behavior and audit quality, and advancements in governance and technology. The highest-cited study examines the relationship between corporate social responsibility, investor protection, and earnings management. Other influential works offer comprehensive reviews of fraud literature, analyze cross-regional corporate scandals, and investigate auditors' responses to fraud risks.

Emerging technologies form an important part of highly cited research, particularly studies on blockchain and big data within auditing and forensic accounting. Ethical considerations and professional skepticism also feature prominently. Collectively, these works form a foundation for understanding how fraud research has evolved in relation to auditing practices, governance structures, and technological change.

**Table 4. Most-Cited Books**

No.	Title	Citations	Author (Year)
1	<i>Big Data: A Game Changer for Insurance Industry</i>	138	Sood et al. (2022)
2	<i>Fraud Auditing and Forensic Accounting, Fourth Edition</i>	18	Singleton & Singleton (2010)
3	<i>Called to Account: Financial</i>	13	Clikeman (2019)

	<i>Frauds that Shaped the Accounting Profession, Second Edition</i>		
4	<i>Value Added Tax Fraud</i>	6	Frunza (2018)

The most-cited books emphasize technology-driven analysis, forensic investigative methods, and historical perspectives on fraud. Big Data: A Game Changer for the Insurance Industry leads with 138 citations, reflecting the growing importance of analytics in identifying suspicious patterns and fraud activities.

Fraud Auditing and Forensic Accounting and Called to Account remain essential references for understanding modern fraud investigation and the historical development of accounting practices shaped by major scandals. Value Added Tax Fraud adds a regulatory and taxation perspective to the broader fraud literature. These works collectively show that fraud research draws on diverse foundations—technological, historical, methodological, and regulatory.

### 3.4 Most-Cited Conference Papers

Table 5. Most-Cited Conference Papers

No.	Title	Citations	Author (Year)
1	<i>What Do We Know About Forensic Accounting? A Literature Review</i>	9	Al Shbeil et al. (2022)
2	<i>Development of a Conceptual Framework for Managing Identity Fraud</i>	7	Jamieson et al. (2007)
3	<i>Library Catalog Notes for "Bad Books": Ethics vs. Responsibilities</i>	5	Homan (2012)
4	<i>The Effect of Competency on Internal Auditors' Contribution to Detect Fraud in Malaysia</i>	3	Hamdan et al. (2017)
5	<i>Comparative Analysis on the Evaluation Method of Enterprise Profit Quality</i>	2	Li & Li (2021)
6	<i>The Model of Sustainable</i>	1	Bistrova et al. (2014)

	<i>Shareholder Value</i>		
7	<i>Fraud Detection in Accounting and Finance Enhanced by Knowledge-Driven GAT Networks</i>	1	Shammi et al. (2024)

Although conference papers form a smaller part of the dataset, they often capture early-stage research and emerging trends. The most-cited conference paper highlights the expanding field of forensic accounting, while the second places attention on identity fraud—an issue of increasing relevance in digital environments.

Other papers discuss ethical concerns, auditor competency, and profit quality evaluation. The 2024 paper utilizing GAT-network-based fraud detection reflects a shift toward AI-oriented methodologies in modern fraud research. Overall, conference papers tend to guide emerging directions, especially in technological innovation and theoretical model development.

### 4. CONCLUSIONS

The integrity of higher education and the future credibility of the accounting profession are at risk due to chronic types of misconduct, including plagiarism, data manipulation, test cheating, and information fabrication, according to research on academic fraud in the accounting area. According to earlier research, these actions are often prompted by poor academic control systems, permissive corporate cultures, academic pressure, and a lack of ethical literacy.

Existing research, however, still has a number of drawbacks. Self-reported survey data, which is extremely susceptible to social desirability bias and reliant on respondents' honesty, is used extensively in many research. Furthermore, most investigations concentrate on student conduct, which brings minimal attention paid to fraudulent activities by researchers or instructors.

To get a more precise and thorough knowledge, researchers are advised to use a wider range of techniques in their future research, such as behavioral analysis, mixed methodologies, or academic audits. Institutions of higher learning are also urging to improve reporting procedures, bolster internal control systems, increase policy openness, and improve ethical instruction. These initiatives may encourage the development of more robust ethical norms in the accounting profession and reduce the possibility of academic fraud.

### REFERENCES

Al Shbeil, S., Alshurafat, H., Taha, N., & Al Shbail, M. O. (2022, May). *What do we know about forensic accounting? A literature review*. In

- European, Asian, Middle Eastern, North African Conference on Management & Information Systems (pp. 629–636). Springer International Publishing.
- Aria, M., & Cuccurullo, C. (2017). bibliometrix: An R-tool for comprehensive science mapping analysis. *Journal of Informetrics*, 11(4), 959–975.
- Association of Certified Fraud Examiners. (2022). *2022 report to members*. <https://www.acfe.com/fraud-resources/report-to-members>
- Bistrova, J., Titko, J., & Lace, N. (2014). Sustainable shareholder value: Analysis of value drivers. *Economics and Management*, 19(2), 129–139.
- Carpenter, T. D., & Reimers, J. L. (2013). Professional skepticism: The effects of a partner's influence and the level of fraud indicators on auditors' fraud judgments and actions. *Behavioral Research in Accounting*, 25(2), 45–69.
- Chih, H. L., Shen, C. H., & Kang, F. C. (2008). Corporate social responsibility, investor protection, and earnings management: Some international evidence. *Journal of Business Ethics*, 79(1), 179–198.
- Cressey, D. R. (1953). *Other people's money: A study of the social psychology of embezzlement*. Free Press.
- Clikeman, P. M. (2019). *Called to account: Financial frauds that shaped the accounting profession*. Routledge.
- Fanelli, D. (2009). How many scientists fabricate and falsify research? A systematic review and meta-analysis of survey data. *PLOS ONE*, 4(5), e5738.
- Finn, D. W., Chonko, L. B., & Hunt, S. D. (1988). Ethical problems in public accounting: The view from the top. *Journal of Business Ethics*, 7(8), 605–615.
- Free, C. (2015). Looking through the fraud triangle: A review and call for new directions. *Meditari Accountancy Research*, 23(2), 175–196.
- Frunza, M. C. (2018). *Value added tax fraud*. Routledge.
- Hamdan, S. L., Jaffar, N., & Ab Razak, R. (2017, May). *The effect of competency on internal auditors' contribution to detect fraud in Malaysia*. In *Proceedings of the 29th IBIMA Conference* (pp. 3–4).
- Harzing, A. W. (2007). *Publish or Perish*. Tarma Software Research.
- Hoffman, V. B., & Zimbelman, M. F. (2009). Do strategic reasoning and brainstorming help auditors change their standard audit procedures in response to fraud risk? *The Accounting Review*, 84(3), 811–837.
- Hogan, C. E., Rezaee, Z., Riley, R. A., Jr., & Velury, U. K. (2008). Financial statement fraud: Insights from the academic literature. *Auditing: A Journal of Practice & Theory*, 27(2), 231–252.
- Homan, P. A. (2012). Library catalog notes for “bad books”: Ethics vs. responsibilities. *Knowledge Organization*, 39(5), 347–355.
- Jamieson, R., Winchester, D., & Smith, S. (2007, January). *Development of a conceptual framework for managing identity fraud*. In *2007 40th Annual Hawaii International Conference on System Sciences (HICSS'07)* (pp. 157c–157c). IEEE.
- Kokina, J., & Davenport, T. H. (2017). The emergence of artificial intelligence: How automation is changing auditing. *Journal of Emerging Technologies in Accounting*, 14(1), 115–122.
- Li, Y., & Li, Y. (2021). Comparative analysis on the evaluation method of enterprise profit quality. In *E3S Web of Conferences* (Vol. 235, p. 02070). EDP Sciences.
- Lombardi, R., de Villiers, C., Moscariello, N., & Pizzo, M. (2022). The disruption of blockchain in auditing – a systematic literature review and an agenda for future research. *Accounting, Auditing & Accountability Journal*, 35(7), 1534–1565.
- Rezaee, Z., & Wang, J. (2019). Relevance of big data to forensic accounting practice and education. *Managerial Auditing Journal*, 34(3), 268–288.
- Singleton, T., & Singleton, A. J. (2010). *Fraud auditing and forensic accounting* (Vol. 11). John Wiley & Sons.
- Shammi, L., Shyni, C. E., Vinayagam, S., Aravindh, S., & Amalraj, J. S. (2024, October). Fraud detection in accounting and finance enhanced by knowledge-driven GAT networks. In *2024 First International Conference on Software, Systems and Information Technology (SSITCON)* (pp. 1–5). IEEE.
- Sood, K., Dhanaraj, R. K., Balusamy, B., Grima, S., & Uma Maheshwari, R. (Eds.). (2022). *Big data: A game changer for insurance industry*. Emerald Publishing.
- Soltani, B. (2014). The anatomy of corporate fraud: A comparative analysis of high-profile American and European corporate scandals. *Journal of Business Ethics*, 120(2), 251–274.
- Trompeter, G. M., Carpenter, T. D., Desai, N., Jones, K. L., & Riley, R. A. (2013). A synthesis of fraud-related research. *Auditing: A Journal of Practice & Theory*, 32(Suppl. 1), 287–321.