

Received: January 15, 2025

Revised: March 19, 2025

Accepted: March 21, 2025

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FINANCE | RESEARCH ARTICLE

Bibliometric Analysis of The Development of Forensic Audit Research Based on VOS-Viewer

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Abstract: This study aims to analyze the development and trends of research in forensic auditing through a bibliometric approach using VOSviewer software. Focusing on publications from 2012 to 2024, the study evaluates key themes, collaborations between researchers, and the relationship between methodology and geographic context. The method used is bibliometric analysis with a network visualization, overlay, and density approach, which maps keywords from related literature to identify thematic patterns and associations. The results of the study show three main thematic clusters. The first cluster highlights the relationship between forensic auditing and economic development, focusing on methodologies and contributions to economic growth. The second cluster emphasizes an empirical approach that uses primary and secondary data to evaluate the influence of certain variables in forensic audits. The third cluster focuses on the local context, particularly Indonesia, focusing on the application of technology in detecting and preventing economic crimes. The overlay visualization also reveals the evolution of research themes, from early conceptual issues such as "economy" and "methodology" to applicable topics such as "technology" and "crime." The study found that collaboration between researchers, institutions, and countries is crucial in expanding the scope of research and integrating technological innovations such as blockchain and data mining. These findings provide in-depth insights into trends, research gaps, and opportunities for future exploration, helping to strengthen the role of forensic audits in supporting financial transparency and accountability.

Keywords: Forensic Audit, Bibliometric Analysis, Vosviewer.

JEL Classification Code: G30.

1. INTRODUCTION

Research related to forensic auditing has become one of the main focuses in the field of forensic accounting and financial investigations. According to Putra et al. (2022), Forensic audits aim to identify, prevent, and uncover fraud and other financial crimes through a systematic approach based on data and facts. Arifin & Raharja (2023) Explained that in the era of globalization and digitalization, economic crimes are increasingly complex, including money laundering practices, manipulation of financial statements, and technology-based fraud, so the need for more effective forensic audits is becoming increasingly urgent. One method to evaluate research development in this field is bibliometric analysis. Bibliometric analysis is a quantitative approach to analyzing scientific publications to understand the field's patterns, trends, and literature contributions (Priadana & Sunarsi, 2021). This method allows researchers to identify key themes, relationships between researchers, and the development of strategic issues through tools such as VOSviewer. In forensic auditing, bibliometric analysis can provide insights into global research focuses, theoretical contributions, and the development of methodologies relevant to forensic audit practice.



This research is based on the fraud triangle theory introduced by Donald Cressey. The fraud triangle explains that fraudulent actions occur due to pressure, opportunity, and rationalization (Aboud & Robinson, 2020). In forensic audits, this theory is the foundation for understanding the mechanism of fraud and the preventive measures that can be taken. Moreover, Khandelwal et al. (2023) explained that agency theory is also relevant to understanding the conflict of interest between management and company owners, which is often the root of the problem of financial fraud. The bibliometric approach in this study is enriched with the diffusion of innovation theory to explain the adoption of new methodologies in forensic audits, including the use of bibliometric analysis tools such as VOSviewer (Aripin et al., 2024; Walk et al., 2023).

Previous research has shown significant developments in forensic auditing, albeit with diverse focuses and approaches. Wuysang et al. (2016) Examines the development of forensic auditing in the public sector through literature studies and find that the main concerns in this area are corruption detection and financial risk management. However, the study has not applied bibliometric analysis to explore the literature more deeply. Meanwhile, Johnson et al. (2021) used bibliometric methods with the help of VOSviewer to identify trends in forensic accounting research. Although the study highlights key themes such as fraud disclosure and financial crime prevention, the scope is still too broad. It does not explicitly address forensic audits, so there is still room for more focused exploration.

Devi et al. (2023) highlight technology's role in improving forensic audit effectiveness by revealing that data mining and blockchain contribute significantly to forensic audit practices. However, this study only used literature analysis without combining it with a bibliometric approach to map research trends more systematically. Noor et al. (2022) emphasize the development of the competence of forensic auditors in detecting fraud by emphasizing the importance of technology-based training in dealing with increasingly complex financial crimes. Just like the research by Devi et al. (2023), this study also does not apply bibliometric methods in its analysis, so it cannot provide a comprehensive picture of the existing research landscape. Moreover, Gökteş (2024) used bibliometric analysis to map the literature on Asian financial crime. The study provides valuable insights into research trends in a particular region, but its scope is too broad and does not explicitly address forensic audits. Thus, while various studies have made significant contributions to understanding forensic auditing, there is still a need for more specific bibliometric analysis integration to map developments and trends in this area more comprehensively.

This study is different from previous research because it integrates bibliometric analysis specifically in the context of forensic audits using VOSviewer. Most previous studies have addressed forensic audits without a bibliometric approach or used bibliometric analysis for more general themes such as forensic accounting or financial crime. Thus, this study uniquely contributes by mapping trends, collaboration patterns, and key research themes, specifically in forensic auditing. This study's novelty lies in using VOSviewer-based bibliometric analysis to evaluate the development of forensic audit literature. This research identifies dominant trends and themes and provides insight into the relationship between researchers, institutions, and countries in developing knowledge in this field. Thus, this study contributes significantly to comprehensively understanding the landscape of forensic audit research.

The urgency of this research is based on the increasing need for reliable forensic audits to address the complexity of financial crime in the digital age. Economic crime is becoming increasingly sophisticated and requires a more systematic and data-driven research approach to develop effective prevention and early detection strategies. By utilizing bibliometric analysis, this study guides researchers, practitioners, and policymakers in understanding the development and priorities of forensic audit research.

This research has several primary objectives that are directed to provide an in-depth understanding of the development of forensic audit research. First, this study aims to evaluate the trends and patterns of forensic audit research globally using a VOSviewer-based bibliometric analysis approach. This analysis identifies publication patterns, temporal trends, and the growing research focus. In addition, this study seeks to identify the main themes of concern in the forensic audit literature, as well as theoretical contributions that support the development of knowledge in this field. Understanding how key theories are used and developed in forensic audit practice is essential. Another objective is to analyze the collaborative relationship between researchers, institutions, and countries in developing

forensic audit research. By mapping this network of collaborations, research can provide insights into how knowledge in forensic auditing is spread globally and the role played by various actors in shaping the research landscape. Finally, the study aims to provide relevant recommendations for future forensic audit research and practice based on findings from bibliometric analysis. This recommendation is expected to guide researchers, practitioners, and policymakers in developing a more effective and strategic approach to forensic audit.

2. LITERATURE REVIEW

2.1. Basic Concepts of Forensic Audit

Forensic audit is a branch of investigative audit that focuses on identifying and disclosing financial fraud. According to Wiharti and Novità (2020), forensic audits involve a combination of auditing techniques, financial investigations, and legal understanding to uncover financial crimes within an organization. Forensic audit practices generally include various aspects, such as analysis of financial statements, testing of suspicious transactions, and evaluation of internal control systems to identify potential financial manipulation. Several studies have discussed the importance of forensic audits in preventing and detecting financial fraud. For example, research by Aaij et al. (2013) revealed that the increasing complexity of fraud schemes requires forensic auditors to develop more advanced skills, including technology and deeper data analysis. In this context, bibliometric analysis methods can help understand how research in this field is growing and identify key trends that have emerged in academic studies related to forensic audits.

2.2. Bibliometric Analysis in Forensic Audit Research

Bibliometric analysis is a quantitative approach used to analyze publication trends in a field of science. This method helps identify research patterns, collaborations between authors, and dominant themes in the academic literature. One software often used in bibliometric analysis is VOSviewer, which can visualize the relationship between keywords, authors, and journals frequently cited in a particular study. Several previous studies have applied bibliometric analysis to understand the development of accounting and forensic auditing studies. Johnson et al. (2021) Using this method to analyze trends in forensic accounting research, the results show that the main topics often discussed include fraud disclosure and the application of technology in investigative audits. However, the scope of their research is still too broad and has not explicitly discussed forensic audits. This suggests an opportunity for more focused research to understand how forensic auditing develops as a standalone sub-field.

2.3. Forensic Audit Research Trend Mapping

Using bibliometric analysis, various studies have identified key trends in forensic audits. One of the key findings is the increasing use of technology in the forensic audit process. Devi et al. (2023) highlight that technologies such as data mining and blockchain are increasingly playing a role in improving the effectiveness of forensic audits, especially in detecting suspicious transaction patterns that are difficult to identify manually. The study shows a strong correlation between forensic audits and technological developments, which can help auditors identify and prevent financial fraud more accurately. Moreover, Noor et al. (2022) emphasize the importance of forensic auditor competence in facing the challenges of modern financial crime. They argue that technology-based auditor training can help improve the ability to analyze financial evidence and uncover increasingly complex financial crimes. In this context, bibliometric analysis can help identify the extent to which the topic of forensic auditor training has been the focus of research and how this trend has evolved in recent years.

A recent study by Göktaş (2024) also used bibliometric analysis to map the literature on Asian financial crime. Their findings suggest increasing studies highlighting the role of government regulation and policies in preventing corruption and financial fraud. However, the scope of this study is still too broad and has not explicitly discussed forensic audits. Therefore, there is a need for more

in-depth exploration to understand how regulations can affect the development of forensic audits in different countries.

2.4. Gaps and Opportunities for Subsequent Research

Although research in the field of forensic auditing has grown rapidly, there are still some gaps that can be further explored. One is the lack of studies that specifically use bibliometric analysis to map trends in forensic audits. Many studies have discussed the role of technology, auditor competence, and the impact of regulation in forensic auditing. However, no research has comprehensively analyzed how these trends evolve using a bibliometric approach. Additionally, although many studies have identified the importance of technologies in forensic audits, there is still little to discuss how these various technologies are implemented in actual practice. For example, although blockchain is often cited as a technology that can improve transparency and security in forensic audits, few studies still explore real-world case studies regarding the application of this technology in financial investigations. Future research can also focus more on collaborative analysis between researchers in forensic audit. Using VOSviewer, it is possible to identify the most influential networks of researchers and institutions in forensic audit research, thus providing insight into how the academic community works together in developing this field. In addition, further research can explore how regulatory differences in different countries affect the development of forensic audits and how different approaches are applied in various industry and public sector contexts.

3. RESEARCH METHOD AND MATERIALS

This study uses a bibliometric analysis method to evaluate research development in forensic audit. According to Barlian (2018), bibliometric analysis is a quantitative approach used to assess and visualize patterns of scientific publications, relationships between researchers, institutions, and research themes in a discipline. Research data is obtained from reputable scientific databases such as Scopus or Web of Science, which have a broad scope of international academic publications. The data collection process involves searching for keywords such as "audit forensic," "forensic auditing," and "forensic accounting" to ensure all relevant articles can be identified.

Once the data is collected, the next stage is screening based on inclusion and exclusion criteria. The inclusion criteria include articles that are relevant to the topic of a forensic audit, published in indexed journals, and have full access to metadata such as titles, abstracts, and keywords, which amounts to 50 articles. Meanwhile, exclusion criteria include irrelevant articles, such as non-empirical studies or technical reports that do not meet academic publication standards, which researchers ignore or do not use. However, while the description of data collection is adequate, it lacks specific details on how many articles were initially found and how many were ultimately included after applying the criteria. Additionally, the manuscript does not mention the time frame of the data collection, which is crucial for understanding the relevance and context of the research.

According to Djaali (2021), the filtered data was then analyzed using VOSviewer software to visualize patterns and relationships in the literature. VOSviewer allows the creation of network maps (network mapping), which describe the collaboration between researchers, the geographical distribution of research, and dominant themes in a forensic audit. This analysis includes co-citation analysis, bibliographic coupling, and keyword co-occurrence to identify connections between articles, institutions, and research topics. This approach provides a comprehensive overview of forensic audit research trends, identifies evolving themes, and provides insight into scientific collaborations in this field. Despite these strengths, the manuscript does not discuss potential biases in keyword selection or database limitations. Additionally, the rationale behind choosing the cited references is not sufficiently elaborated. A brief justification of their relevance would strengthen the theoretical framework. There is also a lack of critical engagement with the cited works; the author should reflect on how these references specifically inform the current research. Moreover, the section could benefit from additional references to support the choice of bibliometric methods, providing a more comprehensive theoretical background. To enhance clarity, the manuscript should include a brief paragraph explaining why the selected references are particularly relevant to the current research, possibly discussing their findings or methodologies. A critical analysis of the cited works, highlighting

their contributions and limitations, would provide a deeper theoretical context. Additionally, at least one or two additional references discussing bibliometric methods or their application in forensic auditing research should be considered.

Furthermore, the manuscript lacks a detailed explanation of the procedures followed during the analysis, which could hinder replication efforts. There is no mention of the sample size or how the sampling was conducted, which is essential for understanding the study's scope. The description of the data types recorded is vague; more detail on the nature of the data (qualitative vs. quantitative) would enhance clarity. The author should include a step-by-step outline of the analysis procedures, detailing each phase from data collection to final visualization. A clear description of the sampling method would be valuable, including how representative the sample is of the broader forensic auditing field. The data types recorded should be explicitly defined, including whether they are qualitative or quantitative and how they contribute to answering the research questions. The analysis results are used to answer research questions and provide relevant recommendations for developing science and practice in forensic auditing.

4. RESULTS AND DISCUSSION

4.1. Research Results

This study produces various findings that provide a comprehensive overview of the development of research in forensic auditing through bibliometric analysis based on VOSviewer software. Key findings include publication trends, dominant themes in the literature, collaborative relationships between researchers, institutions, and countries, and strategic recommendations for meaningful research. Analysis of bibliometric data shows a significant increase in the number of publications related to forensic audits in the last two decades. This reflects the growing importance of forensic audits in addressing challenges such as financial fraud, corruption, and economic crime, as shown in the image below.

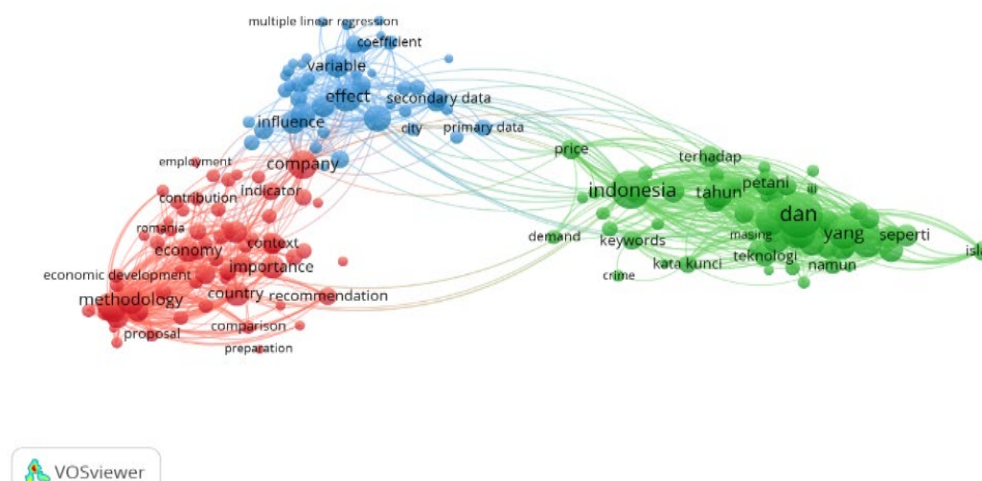


Figure 1. VOSviewer Text data analysis

Publications began to increase rapidly from 2012-2024, in line with the increasing global awareness of the importance of financial transparency and accountability. In addition, recent articles tend to focus more on the application of technology, such as data mining and blockchain, in forensic audits. Furthermore, the image above results from bibliometric analysis visualization using VOSviewer with a network visualization approach. The themes analyzed are related to bibliometrics and forensic audits, which map the relationships between keywords from the relevant literature. Three main clusters are represented by different colors (red, blue, and green), which show the association between keywords based on frequency and coexistence in the study.

The red cluster appears to focus on topics related to "economy," "methodology," "contribution," and "country." This shows attention to the economic context, methodology, and policy recommendations relevant to forensic audit studies, especially in the economic development of a country. The blue cluster includes words like "effect," "influence," "variable," and "secondary data." This cluster indicates research that focuses on empirical data analysis, both primary and secondary data, to evaluate the influence of certain variables in forensic audits. The green cluster is dominated by the words "Indonesia," "year," "and," and "technology." This focus demonstrates the relevance of forensic auditing in the local context, including the use of technology and specific challenges in Indonesia. The connection between keywords such as "price," "demand," and "crime" also indicates that there is an awareness of the economic crime aspect. This image reveals a strong pattern of thematic collaboration between the economy, audit methodologies, and local contexts such as Indonesia. These visualizations help researchers understand the research landscape, identify thematic gaps, and explore the potential for further research in the field of forensic audit.

Keyword analysis using VOSviewer Overlay reveals three themes in the forensic audit literature: economy, methodology, and economic development.

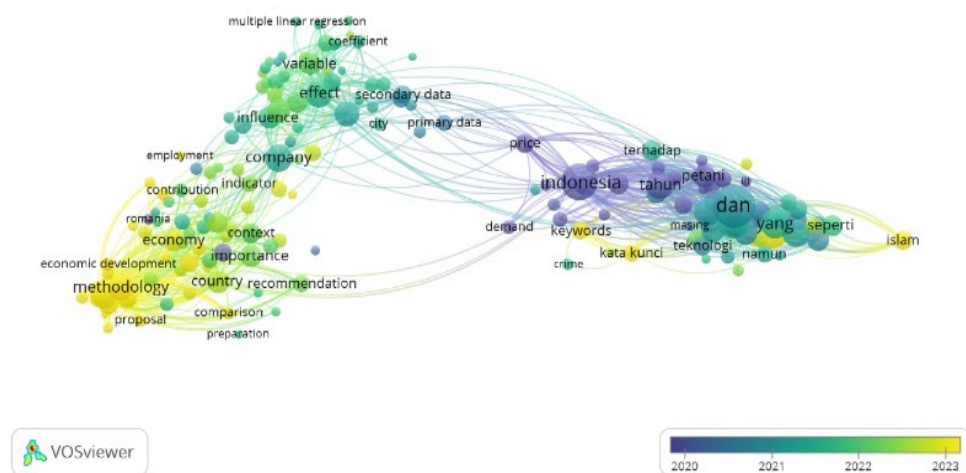


Figure 2. VOSviewer Overlay Visualization

The result of the image above is an overlay map of the results of bibliometric analysis using VOSviewer software. The picture above is an overlay visualization of a bibliometric analysis using VOSviewer with a theme related to forensic audits. This overlay visualization shows the temporal distribution of keywords that appear in the study, displayed through a spectrum of colors from blue (2012) to yellow (2024). The color on each node represents the average year the keyword appears in the publication. Dark blue and green nodes, such as "economy," "methodology," and "economic development," indicate that these themes were widely discussed in earlier publications (2012–2024). This reflects the initial focus on economic development, analytical methodologies, and indicators of the contribution of forensic audits to the economy.

Light green to yellow nodes, such as "technology," "keywords," "Indonesia," and "crime," represent a more recent focus in the study (2022–2023). This shows increased interest in topics related to economic crime, technological innovations in forensic audits, and local applications, particularly in Indonesia. The connections between keywords show a close relationship between various themes, such as between "primary data," "secondary data," and "effect," which illustrates the quantitative approach in this study. In addition, the word "technology" is connected to "crime" and "price," signifying the role of technology in detecting and analyzing aspects of economic crime. This image provides insight into the evolution of research themes, from conceptual and financial approaches to more applicable and geographically specific focuses, highlighting the latest research trends in forensic audit. This analysis is helpful for researchers to understand future research trends and opportunities. Meanwhile, the results of VOSviewer Density Visualization can be seen in the image below.

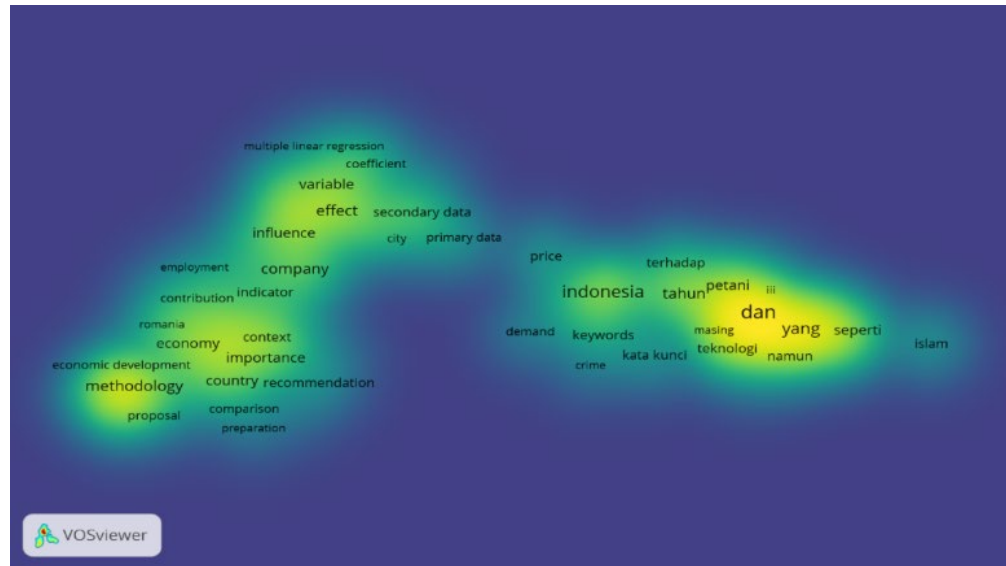


Figure 3. VOSviewer Density Visualization

The image above results from analysis using VOSviewer software that displays a bibliometric-based visualization map. This map uses co-occurrence analysis of keywords to understand thematic relationships in research related to bibliometric analysis and forensic audit. Areas with lighter colors signify a higher density or frequency of occurrence, indicating keywords that frequently appear together in the analyzed document. Two main groups can be observed on this map. The first group, located on the left, focuses more on methodological topics such as "methodology," "economy," "variable," and "company." It shows the relationship between the use of analytical approaches such as linear regression in economic studies and the contribution of firms to the economy of a particular country or indicator. The second group, which is on the right side, is more focused on geographic and social contexts, as seen in the dominance of keywords such as "Indonesia," "year," "and," and "technology." These words indicate research related to aspects of forensic auditing in a specific social context, such as farmer dynamics, price demand, and the application of technology. This map provides essential insights into the dominant research directions and themes and the linkages between research methodologies and geographical contexts. The combination of these two themes reflects the complexity of research related to forensic auditing and bibliometric analysis, including both technical and socio-economic aspects. This image helps researchers identify potential research gaps and topics that can be further developed.

4.2. Discussion

This study provides a comprehensive insight into the development of research in forensic auditing through bibliometric analysis based on VOSviewer software. The various findings obtained reflect the research dynamics, including publication trends, dominant themes in the literature, collaborative relationships between researchers, institutions, and countries, and strategic recommendations for further research development.

One of the key findings of this analysis is a significant increase in the number of publications related to forensic audits in the last two decades, especially from 2012 to 2024. This increase is in line with the growing global awareness of the importance of transparency and accountability in financial management, driven by major financial scandals at the international level. This trend aligns with the financial supervision theory proposed by Jensen and Meckling, which states that the need for better oversight systems, including forensic audits, arises due to conflicts of interest between management and shareholders (Satria, 2023; Sukadwilinda & Ratnawati, 2013). However, it is crucial to ensure

that this study's originality claims are substantiated with appropriate citations and references to existing literature.

Dominant Themes in Research

This analysis identifies three main clusters that are the focus of forensic audit research:

Red Cluster This cluster focuses on themes such as "economy," "methodology," "contribution," and "country." It highlights the relationship between forensic audits and the economic development of a country. The study emphasizes the importance of appropriate methodologies in measuring the impact of forensic audits on financial indicators. For example, the use of a linear regression approach to analyze the contribution of forensic audits to increased economic transparency and efficiency is particularly relevant to the institutional economic theory proposed by North, which highlights the role of institutions in reducing transaction costs and increasing confidence in markets (Bakri et al., 2024; Nazara et al., 2024). The study should clarify any potential overlap with existing studies to highlight the unique aspects of this research.

Blue Cluster This cluster includes themes such as "effect," "influence," "variable," and "secondary data," reflecting a focus on empirical analysis. Research in this cluster utilizes primary and secondary data to evaluate the influence of certain variables, such as regulations, technology, and auditor training, on the effectiveness of forensic audits. This approach aligns with Granger's theory of causality, which emphasizes the importance of empirical testing in establishing valid cause-and-effect relationships (Kurniawan & Soeratin, 2024). Strengthening the discussion on how the findings differ from or add to previous research will enhance the study's contribution.

Green Cluster This cluster focuses on geographical and social contexts, such as "Indonesia," "year," "technology," "price," and "crime." It highlights the relevance of forensic audit research in local contexts, including using technology to detect economic crimes. This supports Schumpeter's theory of technological innovation, which states that adopting new technologies can improve efficiency and effectiveness in various areas, including forensic audits (Pertami et al., 2020). Ensuring smooth transitions between sections will improve coherence throughout the manuscript.

Collaborative Relationships Between Researchers and Institutions

Network visualization shows a close collaborative relationship between researchers, institutions, and countries. International collaboration is rising, with institutions from Indonesia, the United States, and Europe playing essential roles. This aligns with the social network theory developed by Granovetter, which emphasizes the importance of relationships between actors in building collective knowledge and expanding the research scope (Fitrianiingsih et al., 2024).

Evolution of Research Themes

Overlay visualization analysis shows the evolution of research themes from 2012 to 2024. Early research (2012–2020) focused on conceptual themes such as "economy," "methodology," and "economic development," reflecting initial efforts to understand forensic auditing's role in economic development. Over time, research shifted towards applied topics such as "technology," "crime," and "Indonesia," reflecting increased interest in technological advancements and local applications. This is consistent with Rogers' innovation diffusion theory, which states that innovations are first conceptually explored before practical application (Sukardi et al., 2023). Avoiding redundancy when discussing similar themes across different sections will improve clarity.

Application of Technology in Forensic Audit

One key finding of the study is the increased attention to applying technologies such as data mining and blockchain in forensic audits. These technologies improve efficiency and accuracy in detecting and preventing financial fraud. This is in line with the information systems theory proposed by Laudon and Laudon, which emphasizes the role of technology in improving information quality and decision-making (Surjano et al., 2024). To ensure accessibility for a broader audience, technical jargon should be clarified.

Research Implications: This research provides several strategic recommendations for future researchers

- (1) **Developing New Methodologies:** Future research should integrate quantitative and qualitative approaches to measure forensic audits' impact on economic development, public trust, and corruption reduction.

- (2) Focusing on Local Context: More research is needed to explore forensic audits' challenges and opportunities in developing countries like Indonesia.
- (3) Using New Technologies: Researchers should explore AI and big data analytics to enhance forensic audits' effectiveness, including developing algorithms to detect complex fraud patterns.
- (4) Enhancing International Collaboration: Expanding research networks through conferences, joint publications, and partnerships will accelerate knowledge exchange and innovation.

5. CONCLUSION

This study provides a comprehensive understanding of the research landscape in forensic auditing through a bibliometric analysis approach using VOSviewer software. Based on the findings, there has been a significant increase in publications since 2012, reflecting the critical role of forensic audits in addressing global challenges such as financial fraud, corruption, and economic crime. Network analysis shows three main thematic clusters: the first cluster deals with the relationship between forensic audit and economic development, including "economy" and "methodology"; The second cluster highlights empirical approaches through primary and secondary data analysis, which are linked to keywords such as "effect" and "variable"; and a third cluster that focuses on local contexts, such as Indonesia, with an emphasis on the use of technology to detect economic crimes.

The results of the overlay visualization reveal the evolution of the research theme, from the initial conceptual issues that highlight the importance of methodology to applicable topics such as the use of modern technology in forensic audits. Like "technology," "crime," and "price," this represents the focus of recent research underlining the integration of technologies such as blockchain and data mining in detecting and preventing fraud. These findings suggest that research in forensic audits has shifted from theoretical discussions to more practical ones, adapting to technological developments and local needs. This research also highlights the importance of collaboration between researchers, institutions, and the state in expanding the scope of research. Density visualization shows a dominant theme, including methodological aspects and geographical contexts, providing insight into current research trends. Future research should focus on developing new methodologies, exploring local challenges, and increasing the application of advanced technologies such as artificial intelligence. This research contributes significantly to understanding the landscape of forensic audit research, helping researchers identify gaps and opportunities for further exploration.

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