Development of Fraud Research in Indonesia

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Abstract

This study aims to describe the development of research on fraud in Indonesia. This study analyzed 10 accreditation journals in Indonesia from 2004 to 2017, obtained as many as 47 articles that highlighted fraud. This article has been classified based on the topics, research methods and describes various research results in Indonesia. The biggest results obtained are published in the Journal of Accounting and Audit Indonesia (JAAI), which are out of 19 articles from 47 articles. The scope of this study illustrates that prevention and detection of fraud is still used as a signal to ensure that fraud will not occur, and management is expected to be more sensitive to what factors motivate companies / governments regarding fraud such as internal control. , Pressure (pressure), Opportunity (opportunity), and Rationalization (rationalization). and capability. This article still has some limitations, for example, only using the analysis and survey methods in this study, the method of reviewing the literature has not been done. Further research can also refer to the results of research that is still very little to be discussed relating to fraud or fraud is a moral factor, locus of control and wistelblowing. this will provide an opportunity for further research because the three variables have not been carefully examined.

Keywords: Fraud, Internal control, Preventive, Detection, Literature Review, Accredited National Journal.

1. Introduction

Fraud or cheating is a legal term that refers to deliberate misunderstanding of truth to manipulate or deceive a company or individual which results in a company or organization experiencing financial problems and ending in bankruptcy. Accounting fraud is an act that consciously falsifies accounting records, such as sales or expense records, to increase net income or sales figures. Accounting fraud is illegal and is subject to company rules and involvement from the management involved and continues to a civil suit. Company management can use accounting fraud to reverse losses or actions that consciously falsify accounting records, such as sales or expense records, to increase net income or sales figures. Accounting fraud is illegal and is subject to company rules and involvement from the management involved and continues to a civil suit. Company management can use accounting fraud to reverse losses a ensuring that they meet the income expectations of shareholders or the public. David (2005) states that fraud is not a possibility but intentional and this also states that fraud can be better prevented if decisions are made by groups and not individuals. However, this does not happen if the group has an interest the same as his thoughts. Then fraud cannot be prevented. Conversely, the group is influenced by the dominant decision maker who finally decides everything. Albrecht (2005) states that fraud is rarely seen. However, fraud symptoms can usually be observed. The symptoms don't always mean fraud, fraud happens because it might be caused by an error. Loebbecke & Willingham (1989) concluded that the possibility of misstatement of material financial statements is caused by fraud which are factors that management can easily commit fraudulent activities due to low or limited public knowledge or shareholders regarding the options they can take to ensure that crime finance can be prevented so there must be a set of guidelines.

2. Theoretical Basis

Fraud is a deliberate fraud that has an impact which is not realized by the aggrieved party and also benefits the perpetrator. In general, fraud occurs because of pressure that encourages actors to take advantage of the opportunities that exist so that the perpetrator is able to do so. According to Association of Certified Fraud Examiners (ACFE) fraud is fraudulent behavior or wrongdoing that is carried out by someone who knows that the mistake can result in bad utilization of someone or organization and other parties (ACFE, 2008). According to Hall (2011), fraud refers to false representations of material facts carried out by someone to another party with the aim of deceiving and influencing the other party to rely on the relevant facts from the losing party. Then Singleton and Aaron (2006), stated fraud as a behavior consisting of lies, deceit or reason, cunning, and behavior that is not feasible / reasonable to lie to others for their own benefit, thus causing harm to other parties. The losses that affect the destruction of the organization's reputation, the loss of the organization, the loss of state finances, the damage to the work, and other negative impacts. Singelton and Aaron (2006) also state that the form of fraud can be categorized as deep 3 (three), namely: financial reporting irregularities (misappropriation) and corruption (corruption). Various types of organization, types, forms, scale of operations and activities have the risk of fraud.

3. Methodology

The method used in this study is "Charting the Field" method developed by Hesford et al. (2007). Charting the Field is a method used to identify articles according to the object to be studied, then classify articles based on topics and methods. This method makes it easy for researchers to classify articles, so it will be clear about the topic being studied, what method is used in 47 fraud / fraud articles. Observation of the study conducted by Hesford et al. (2007) is divided into two periods. This is done to show changes from time to time about the development of research with the results of calculations that are still in a limited percentage. The first phase of this study identified articles 2004-2017 in 10 accredited journals about evidence of the development of fraud or fraud research in Indonesia. The selection of articles is based on several accredited journals in Indonesia that are in SINTA 2 because the quality of the journal has been adequately standardized from the Republic of Indonesia Ministry of Research, Technology and Higher Education and has passed a fairly strict editing process such as: plagiarism free, data falsification. Second, the journals can be accessed online. Third, only choosing articles related to fraud or fraud in Indonesia by using fraudulent or fraudulent keywords on the journal website.

This study refers to the research conducted by Hesford et al (2007), Suprianto & Setiawan (2017) and Fitriana, et al (2018) who examined the development of Indonesia's devidendi policy during the period 2002-2017. This study attempts to review how the development of fraud or fraud research in Indonesia is as authentic as in the preparation of financial reports and misuse of State / company assets or assets. This study uses 47 articles about fraud or fraud in 10 accredited journals that exist in SINTA 2 over a period of 13 years (from 2004-2017). This research was conducted using two approaches, namely analyzing and also reclassifying 13 years of fraud or fraudulent research from several accredited journals in Indonesia in SINTA 2 seen from several aspects. This research was conducted to find out the direction of development of fraud or fraud research in Indonesia. The results of this study are expected to contribute: first provide evidence of the development of fraudulent or fraudulent research in Indonesia (2004-2017) and provide the concentration or focus of what research has been examined. The second can help further research in the formulation of problems that refer to the topic or focus of research and methodology which are still rarely studied in Indonesia. Third, provide information about factors that can affect the occurrence or prevention of fraud in government companies or institutions in Indonesia with 13 years of research results. Thus, this information can be used as a reference for the government and also the company.

4. Discussion

This study uses 47 articles obtained from 10 nationally accredited journals from the three criteria mentioned earlier. Table 1 consists of examples of articles such as: journal name, article title, researcher name, and number of citation. The researchers chose a period of 13 years between 2004-2017 because at that time the development of research on fraud or fraud in Indonesia has been studied.

Tabel 1 List of Journal

Name of Journal	Name of Institution
Journal of Economics, Business & Accountancy Ventura (JEBA)	Universitas STIE Perbanas Surabaya
Jurnal Akuntansi dan Investasi (JAI)	Universiyas Muhammadiyah Yogyakarta
Jurnal Akuntansi & Auditing Indonesia (JAAI)	Universitas Islam Indonesia
Journal of Indonesian Economy and Business (JEBI)	Universitas Gajah Mada
Jurnal Akuntansi dan Keuangan Indonesia (JAKI)	Universitas Indonesia
Jurnal Ilmiah Akuntansi dan Bisnis (JIAB)	Universitas Udayana
Jurnal Akuntansi Multiparadigma (JAM)	Universitas Brawijaya
Jurnal Ekonomi dan Keuangan (EKUITAS)	Universitas STIESIA Surabaya
Media Riset Akuntansi, Auditing dan Informasi (MRAAI)	Universitas Trisakti
Riset Akuntansi dan Keuangan Indonesia (RAKI)	Universitas Muhammadiyah Surakarta
Jurnal Akuntansi dan Bisnis (JAB)	Universitas Sebelas Maret
Jurnal Reviu Akuntansi dan Keuangan (JRAK)	Universitas Muhammadiyah Malang

Tabel 2 List of Samples Article (Fraud in Indonesia: Study of a Bibliography)

Name of Journal	Title	Name of Researcher	Number of Citation
JEBA	Continuous auditing: Developing automated audit systems for fraud and error detections	GR Antonio (2014)	1
JEBA	The perception of the practitioners and students towards the subject of forensic accounting and fraud examination	SPD Sofianti, U Ludigdo, G Irianto (2014)	0
JEBA	The effect of internal control and anti-fraud awareness on fraud prevention (A survey on inter-governmental organizations)	I Ariandi (2017)	0
JEBA	Fraudulent financial reporting in public companies in Indonesia: An analysis of fraud triangle and responsibilities of auditors	S Astuti, Z Zuhrohtun, K Kusharyanti (2015)	0
JEBA	pressure on the tendency to commit fraud when auditing: An experimental study	N Puspasari dan MK Dewi (2017)	0
JEBA	Pengaruh Pengendalian Internal Birokrasi Pemerintah dan Pelaku Tidak Etis Birokrasi Terhadap Kecurangan Akuntansi di Pemerintahan: Persepsi Auditor Badan Pemeriksa Keuangan	R Wilopo (2008)	4
JAI	Faktor-Faktor yang Berhubungan dengan Fraud Pengadaan Barang/Jasa di Lembaga Publik	NN Nurharjanti (2017)	0
JAI	Pengaruh Fraud Indicators terhadap Fraudulent Financial Statement (Studi Empiris Pada Perusahaan yang Listed di Bei Tahun (2013-2015)	E Suryandari, R Saputra (2017)	0
JAI	Determinan Kemampuan Auditor dalam Mendeteksi Kecurangan	R Suryanto, Y Indriyani, H Solyani (2016)	1
JAI	Pengaruh Moralitas Individu dan Pengendalian Internal Terhadap Kecurangan: Sebuah Studi Eksperimental	MHK Mulia, R Febrianto, R Kartika (2017)	1
JAI	Pengaruh Beban Kerja dan Pengalaman Auditor Dalam Mendeteksi Kecurangan	Rahmawati & Halim Usman (2014)	0
JAI	Kontrol Terhadap Kecurangan dalam Sistem Akuntansi Berbasis Komputer	YM Basri	0
JAAI	The Effects of Experience and Task–Specific Knowledge on Auditors' Performance in Assessing A Fraud Case	Rio Tirta, Mahfud Sholihin (2004)	18
JAAI	Pengaruh Pengendalian Internal dan Good Corporate Governance Terhadap Pencegahan Fraud	Rusman Soleman (2013)	4
JAAI	Deteksi financial statement fraud dengan analisis fraud triangle pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia	Laila Tiffani, Marfuah Marfuah (2015)	1
JAAI	Deteksi Financial Statement Fraud: Pengujian dengan Fraud Diamond	Merissa Yesiariani, Isti Rahayu (2017)	0
JAAI	Internal controls in fraud prevention effort: A case study	R Hamdani, AR Albar (2016)	2
JAAI	Pengaruh Penerapan Pengendalian Internal Terhadap Pencegahan Fraud Pengadaan Barang	Hermiyetti (2010)	3
JAAI	Perspektif fraud diamond theory dalam menjelaskan earnings management non-gaap pada perusahaan terpublikasi di Indonesia	Bese Nur Amaliah, Yeni Januarsi, Ewing Yufisa Ibrani (2015)	5
JAAI	Persepsi Akuntan terhadap Indikasi Kecurangan Kecurangan Pelaporan Keuangan	Fajar Baihaqy, Hadri Kusuma (2012)	0

Name of Journal	Title	Name of Researcher	Number of Citation
JAAI	Melihat jauh ke dalam: Dampak kecerdasan spiritual terhadap niat melakukan kecurangan	Dekar Urumsah, Aditya Pandu Wicaksono, Adhetra Januar Putra Pratama (2016)	0
JEBI	The effect of individual morality and internal control on the propensity to commit fraud: evidence from local governments	Novita Puspasari dan Eko Suwardi (2016)	1
JAKI	The Influence of Board of Commissioners and Audit Committee Effectiveness, Ownership Structure, Bank Monitoring, and Firm Life Cycle	Synthia Madya Kusumawati, Ancella A. Hermawan (2013)	0
JAKI	Faktor-Faktor yang Memengaruhi Procurement Fraud: Sebuah Kajian dari Perspektif Persepsian Auditor Eksternal	Zulaikha Zulaikha, Paulus Th Basuki Hadiprajitno (2016)	0
JAKI	Skeptisme Profesional Auditor dalam Mendeteksi Kecurangan	Suzy Noviyanti (2008)	38
JAKI	Pengaruh Locus of Control terhadap Hubungan Sikap Manajer, Norma-Norma Subyektif, Kendali Perilaku Persepsian, dan Intensi Manajer dalam	Novita Wening Tyas Respati (2011)	4
JAKI	Efek Tipe Kecurangan dan Anonimitas terhadap Keputusan Investigasi Auditor Internal atas Tuduhan Whistleblowing	Felix Joni Darjoko & Ertambang Nahartyo (2017)	0
JIAB	Pencegahan Fraud dalam Pengelolaan Keuangan Desa	AT Atmadja & AK Saputra (2017)	2
JIAB	The Influence of Auditor Professionalism on its success in finding fraud with quality of audit evidence as the mediation factor I Gusti Ayu Made Asri Dwija Putri	IGAA Ambalika, A Widanaputra, NGA Wirawati, NMD Ratnadi	0
JIAB	Pengaruh Auditor's Professional Skepticism, Red Flags, Beban Kerja Pada Kemampuan Auditor dalam Mendeteksi Fraud	IGAP Della Sabrina & IBP Astika (2017)	0
JIAB	Pengaruh Pengendalian Internal Dan Integritas Pada Kecenderungan Kecurangan Akuntansi Satuan Kerja Perangkat Daerah Kota Denpasar	KYK Dewi & NMD Ratnadi (2017)	1
JIAB	Efek Moderasi Locus Of Control pada Hubungan Otoritas Atasan dan Kecurangan Akuntansi	AA Bawa & GW Yasa (2013)	0
JAM	Auditor Internal Sebagai "Dokter" Fraud di Pemerintah Daerah	N Gamar & A Djamhuri (2015)	5
JAM	System-Driven (Un) Fraud: Tafsir Aparatur terhadap "Sisi Gelap" Pengelolaan Keuangan Daerah	AR Setiawan, G Irianto, M Achsin (2013)	4
JAM	Perilaku Kecurangan Akademik Mahasiswa Akuntansi: Dimensi Fraud Triangle	A Fitriana & Z Baridwan (2012)	3
JAM	Determinan Fraud Belanja Bantuan Sosial Pemerintah Daerah	Dwi Ratmono & Adriana Pradopowati (2016)	1
JAM	Persepsi Auditor Atas Tingkat Efektivitas Red Flags Untuk Mendeteksi Kecurangan	Ni Wayan Rustiarini & Ni Luh Gede Novitasari (2014)	1
JAM	Penerapan Model Beneish (1999) dan Model Altman (2000) dalam Pendeteksian Kecurangan Laporan Keuangan	RN Kartikasari & G Irianto (2010)	1
JAM	Menguak Dimensi Kecurangan Pajak	Y Mangoting, EG Sukoharsono, N Nurkholis (2017)	0
JAM	Sudikah Akuntan Mengungkap Aib Kecurangan?	I Utami, A Jori, ANS Hapsari (2017)	0
EKUITAS	Integrity, unethical behavior, and tendency of fraud	Gugus Irianto, Nurlita Novianti, Kristin Rosalina, Yuki Firmanto (2012)	8
EKUITAS	Faktor-faktor yang berpengaruh terhadap perilaku tidak etis dan kecenderungan kecurangan akuntansi serta akibatnya terhadap kinerja organisasi	Siti Thoyibatun (2012)	38
MRAAI	Pengaruh Perilaku Tidak Jujur Dan Kompetensi Moral Terhadap Kecurangan Akademik (Academic Fraud) Mahasiswa Akuntansi	Dyon Santoso & Harti Budi Yanti (2015)	4
MRAAI	Pemahaman Auditor Tentang Skema Kecurangan, Red Flags, Mekanisme Deteksi Dan Mekanisme Preventif Kecurangan	Harti Budi Yanti (2013)	0
RAKI	Analisa Pengaruh Teori Gone Fraud terhadap Academic Fraud di Universitas Muhammadiyah Sukabumi	Ismet Ismatullah & Erlan Eriswanto (2016)	4
JAB	Persepsi Mahasiswa dalam Mengurangi Fraud Akademik: Whistleblowing Sistem	Nashirotun Nisa Nurharjanti (2017)	3
JRAK	Faktor-faktor yang Mempengaruhi Kecurangan Laporan Keuangan dengan Analisis Fraud Triangle	N Hafizah, NW Respati, C Chairina (2016)	0

Table 3 Sample Description

Journal lists	2004-2017		2004-2009		2010-2017	
	Quantity	Percent	Quantity	Percent	Quantity	Percent
JEBA	6	0.13	1	0.33	5	0.11
JAI	6	0.13	0	0.00	6	0.14
JAAI	9	0.19	1	0.33	8	0.18
JEBI	1	0.02	0	0.00	1	0.02
JAKI	5	0.11	1	0.33	4	0.09
JIAB	5	0.11	0	0.00	5	0.11
JAM	8	0.17	0	0.00	8	0.18
EKUITAS	2	0.04	0	0.00	2	0.05
MRAAI	2	0.04	0	0.00	2	0.05
RAKI	1	0.02	0	0.00	1	0.02
JAB	1	0.02	0	0.00	1	0.02
JRAK	1	0.02	0	0.00	1	0.02
TOTAL	47		3		44	

Table 3 above describes the sample description. It can be seen that in total (from 2004/2017), the highest number of articles on fraud is JAAI 19%, and the other JAMA 17%, JEBA 13%, JAA 13%, JAKI 11%, JIAB 11%, EQUITY 4%, MRAAI 4%, while RAKI, JAB and JRAK are only 2% of articles related to fraud. Based on Table 3, the comparison of the average of two periods, namely period 1 between 2004 and 2009 and period 2 between 2010 and 2017. The data above shows a very large increase in the number of fraud articles published in the last decade from 3 articles rose to 44 articles or around 90% is mainly due to folds in the number of articles in the journal JAAI and JAM which are very significant and higher compared to other journals.

Article Classification
This study refers to research conducted by Hesford et al. (2007) by grouping each article based on research topics and methods.

Classification Based on Discussion Topics
Article classification about fraud when viewed from the research topic is divided into two, namely antecedents (factors that motivate the occurrence of fraud) and their consequences (the impact of fraud).

Table 4   Classification of Articles by Topic

Research Topics	2004-2017		2004-2009		2010-2017	
	Number	Percentage	Number	Percentage	Number	Percentage
Antecedents	15	0.32	0	0.00	15	0.34
Consequences	22	0.47	3	1.00	19	0.43
Antecedents dan Consequences	5	0.11	0	0.00	5	0.11
Other	5	0.11	0	0.00	5	0.11
Total	47		3		44	

Based on Table 4 shows the classification of fraud articles in Indonesia by topic. As previously explained, the topics discussed are classified into two. From the table it was concluded that for 13 years the preliminary topic of fraud was around 32 percent (15 articles), while those discussing the consequences of around 47 percent (22 articles). Compared between period 1 and period 2, in the first period there was no decrease in antecedent topics around 20% percent (from 8 articles to 4 articles), while the consequences also increased more than 2 times than before (from 3 articles). up to 7 articles). In the classification of topics for the combination of antecedents and consequences the results remained the same in the first and second periods of the 4 articles, and there were discussions for other topics from 14 percent (5 articles).

Table 5 Classification of Antecedent Variables

Variable Antecedents	2004-2017		2004-2009		2010-2017	
	Number	Percentage	Number	Percentage	Number	Percentage
Triangel fraud	6	0.30	0	0.00	6	0.30
Diamond fraud	3	0.15	0	0.00	3	0.15
Internal kontrol	11	0.55	1	1.00	11	0.55
Total	20		1		20	

Table 5 explains what antecedent variables have been discussed in this study. All of the 20 articles most talked about on the antecedent variable are internal control, around 55 percent (11 articles). Here a variety of internal controls are very influential in the emergence of fraud, because the weak internal control has a huge effect on fraud events. while the variables discussing the triangle of fraud are around 30 percent (6 articles). In the diamond fraud variable there are 3 articles, around 15 percent.

Fraud is intentionally carried out so that it can harm other parties and the perpetrators get the benefit called fraud. Cressey (1953) revealed that there are 3 factors that support a person committing fraud, better known as triangle fraud. There are three elements of fraud triangle, among others: pressure, opportunity, and rationalization. Then Wolfe and Hermanson (2004) add another element of fraud, namely capability to complement the results of Cressey's previous research, and replace the fraud triangle concept into the fraud diamond theory concept. The elements in the diamond theory fraud are motivation / pressure, opportunity, rationalization, and capability. Factors that motivate the occurrence of fraud in some articles find that opportunities and capability are the factors that cause non-GAAP earnings management. But on the contrary, motivation / pressure (pressure and rationalization) has different results. So this shows that in Indonesia, in making regulations to reduce the occurrence of non-GAAP earnings management the opportunity and ability factors need to be given great attention (Bese and Yeni 2002). Then Zulaikha and Hadiprajitno (2016) state that fraud in the procurement of government goods and services can be linked to individual factors reflected in rationalization and opportunities. These two factors can be considered in designing an effective internal control structure.

Puspasari and Dewi (2015) found that internal control and anti-fraud awareness significantly affected fraud prevention. This means that if internal controls are weak or not good then the fraud tendency will be large. This is also in line with the research of Hamdani and Albar (2016) which states that some internal control weaknesses have been identified as a factor of fraud. Then Ratmono (2016) stated that this factor needs to be of concern to the Regional Governments, regulators, and auditors in preventing fraud in the distribution of social assistance expenditure in the future is Internal control.

Table 6 Classification of Consequence Variables

Consequence Variables	2004-2017		2004-2009		2010-2017	
	Number	Percentage	Number	Percentage	Number	Percentage
Preventive	11	0.52	1	0.50	10	0.53
Detection	10	0.48	1	0.50	9	0.47
Total	**21**		**2**		**19**	

Table 6 explains what consecquence variables have been discussed in this study. All of the 21 most talked about articles on consecquence variables are Preventive, around 52 percent (11 articles). while the variables that discuss detection are around 48 percent (10 articles). Fraud preventive and fraud detection are generally believed to be activities carried out in establishing policies, systems, and procedures that support the knowledge that the necessary actions have been taken by the board of commissioners, management, and other company personnel to provide adequate trust in the process of achieving its objectives. The objectives include operational efficiency and effectiveness, credibility of financial statements, and obligations to applicable laws and regulations (Coso, 2013). From several articles stating the impact of fraud is preventive and detection is good. Ayu et al., (2017) stated that in detecting fraud it is necessary to increase the auditor's ability. Then in preventing fraud, the leader must set priorities, coordinate strategies and communicate them to all management and staff (Soleman, 2002). Prevention of fraud in financial management can be overcome if personnel competencies and internal control systems are good, this is evidenced by (Atmadja, Adi and Saputra, 2015) stating that morally proven personality competencies and internal control systems for prevention of fraud in financial management.

Table 7 Classification of Other Variables

Other variables	2004-2017		2004-2009		2010-2017	
	Number	Percentage	Number	Percentage	Number	Percentage
Moral	2	0.33	0	0.00	2	0.33
Locus of control	2	0.33	0	0.00	2	0.33
Wistelblowing	2	0.33	0	0.00	2	0.33
Total	**6**		**0**		**6**	

Table 7 shows the existence of other topics discussed. Other topics such as moral factors, locus of control and wistelblowing of 47 percent there are 6 articles consisting of each other variables, namely 2 articles, this will provide an opportunity for further research because the three variables are still not widely studied. Prevention of fraud in organizations is to create a good organizational culture and moral leaders who are also good. However, this also does not rule out the possibility that fraud can still be done, in accordance with the findings of the results of the research Urumsah, Wicaksono and Pratama (2016), and recommends improvement in moral and ethical programs. Then there are also findings that locus of control moderates the effect of attitudes toward behavior and subjective norms when the desires of managers who wish to commit fraud in financial reporting. However, locus of control does not moderate the influence of perceived behavioral control on the manager's intention to make financial reporting discrepancies. So the presence of a control locus which is a person's self-confidence strengthens the influence of subjective attitudes and norms to commit fraudulent financial statements into action. Locus of control influences behavior towards subjective directions and norms on manager's intention to commit fraudulent financial statement presentation. However, locus of control does not significantly moderate the influence of perceived behavior on manager's intention to commit fraudulent financial statement presentation. In this case it can be concluded that locus of control as a self-locking control can improve subjective behavior and norms into concrete actions (Puspasari and Karunia Dewi, 2015).

Fraud events can be reduced by implementing a whistl system Nurharjanti (2017) conducted a survey at the University stating that the whistleblowing system has many benefits, one of which is the condition of the campus to be more conducive, the quality of learning becomes better so that the output produced is better and increases student compliance with regulations imposed in campus. Student perceptions of the whistleblowing system can be applied when there is a role for students in reporting fraud that occurs on campus, the role of students helps in the process of socializing the importance of system whistleblowing, reporting when finding situations that lead to academic fraud and helping in the process of monitoring whether the system is running. This whistleblowing system has a working system stage where in its stages it fulfills four elements of criteria, namely anominity, independence, easy access, follow-up. So that it is expected that the role of these students can reduce academic fraud and can produce graduates who have ethical personal characteristics and have the courage to uncover fraud

Table 8 Journal Classification Based on Research method

Name of Journal	2004-2017		2004-2009		2010-2017	
	Number	Percentage	Number	Percentage	Number	Percentage
Analitycal	19	0.40	1	0.33	20	0.45
Survey	28	0.60	2	0.67	24	0.55
Review	0	-		0.00	0	0.00
TOTAL	47		3		44	

Table 8 shows the classification of articles discussing fraud in Indonesia which are classified into three methods: analytical, survey and literature review. For 13 years the research method used by Indonesian researchers was only 2 methods, which were analytical which were 40% (19 articles) and survey as many as 60% (28 articles). The review method has not been used.

Conclusion

This study analyzed 47 articles on fraud that were published in 10 accredited journals that existed in SINTA 2 over a period of 13 years (from 2004-2017). The majority of articles on fraud were published in 2 journals namely the Indonesian Islamic University Accounting and Audit Journal (JAAI), Universitas Brawijaya Accounting Multiparadigm Journal (JAM). For 13 years the most used research method was analytical which was 40% (19 articles) and survey as many as 60% (28 articles). No review method has been done yet. This research is able to provide an overview of the research conducted in Indonesia related to fraud, as well as the results of research that can be used as a reference for further research and the parties involved such as auditors and also the management, and others. The scope of this study illustrates that prevention and detection of fraud is still used as a signal to ensure that fraud will not occur, and management is expected to be more sensitive to what factors motivate companies / governments regarding fraud such as internal control. , Pressure (pressure), Opportunity (opportunity), and Rationalization (rationalization) and capability. This article still has several limitations, for example, using only the analysis and survey methods in this study. The method of reviewing the literature has not been carried out in an accredited journal. Further research can also refer to the results of research that is still very little to be discussed relating to fraud or fraud is a moral factor, locus of control and wistelblowing this will provide an opportunity for further research because the three variables have not been carefully examined.

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