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Public Sector Accounting Fraud: What Do We Know, What is Missing, and Where to Go Next? A Systematic Review

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Abstract. This study presents a systematic literature review of public sector accounting fraud to identify the geographical distribution of publications, the most influential journals, trending research topics, and future research agendas. The review followed the PRISMA 2020 methodology, initially identifying 742 records from databases, which were screened based on publication years (2021–2025) and subject area relevance, resulting in 54 studies included in the final analysis. The findings reveal that Asia, particularly Indonesia (37 articles), dominates global publication volume, with developing countries collectively contributing 58% of total output, surpassing developed countries (32%). The most influential journals in the last five years include COGENT BUSINESS AND MANAGEMENT and the JOURNAL OF FORENSIC ACCOUNTING RESEARCH. Trending topics include fraud detection, fraud prevention, forensic accounting, whistleblowing, and integrating the fraud triangle with internal control and audit quality. Future research agendas should focus on strengthening the link between whistleblowing and forensic accounting, incorporating organizational studies into fraud prevention models, and developing cross-country comparative studies. This study acknowledges limitations in database coverage, citation-based impact metrics, and geographical bias stemming from Indonesia dominance.

Keywords: forensic accounting, systematic literature review, whistleblowing, public sector accounting fraud

INTRODUCTION

Public sector accounting fraud is a crucial issue with significant impacts on transparency, accountability, and public trust. Its primary impacts include financial losses and reputational damage to public institutions (Banda et al., 2025; Supriadi et al., 2025), as well as the erosion of public trust in the management of public funds (Aziz & Othman, 2021; Rixom et al., 2021). Effective internal control and audit frameworks have been shown to reduce fraud incidents (Kamaliah et al., 2018), while the adoption of International Public Sector Accounting Standards (IPSAS) increases transparency and reduces corruption (Masoud, 2025). The role of technology, including big data analytics and machine learning, is increasingly

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important in detecting and preventing fraud (Monserrat, 2026). However, the application of fraud analytics remains uneven, particularly in developing countries (Alfian et al., 2023). The integration of forensic accounting practices is also a vital tool for strengthening financial integrity in the public sector (Banda et al., 2025).

The development of literature on public sector accounting fraud has shown significant evolution, with advances in theoretical frameworks, empirical scope, and methodological approaches. Theoretically, development began with the dominance of the Fraud Triangle Theory, which emphasizes pressure, opportunity, and rationalization as triggers of fraud (Akkeren & Buckby, 2017; Malau et al., 2019). This was then enriched with the perspective of the Audit Society Framework, which highlights the role of audits in detecting and preventing fraud (D'Andreanmatteo et al., 2024), and the integration of criminological theories such as Strain Theory and Differential Association Theory to understand the individual and social motivations of fraud perpetrators (Ramzan & Lokanan, 2025). The literature review examined the disclosure of fraud control information in annual reports as a form of public accountability (Seda & Tilt, 2023), as well as the effectiveness of monitoring and governance mechanisms in reducing fraud incidents (Kamaliah et al., 2018; Supriadi et al., 2025). Recent developments indicate new directions that encourage interdisciplinary research, including the interaction between auditors and law enforcement (Campa et al., 2023), as well as calls to go beyond the Fraud Triangle towards a more contextual and dynamic framework (Free, 2015).

Based on the above description, it is clear that although research on public sector accounting fraud has progressed rapidly, significant gaps remain, including a weak synthesis of empirical findings regarding the effectiveness of internal control mechanisms and governance, as well as the absence of a systematic mapping of methodological developments and gaps in the implementation of fraud analytics across regions. This study aims to address these gaps by conducting a systematic, structured literature review. It aims to integrate various relevant theoretical frameworks, evaluate empirical evidence on the determinants and impacts of fraud, and identify the most pressing future research directions. This study not only offers a comprehensive synthesis of knowledge but also establishes a more robust

research agenda and policy recommendations to strengthen accountability and transparency in public financial management.

¹ **RESEARCH METHODS**

This article is based on the Systematic Literature Review (SLR) method, which is useful for reviewing, identifying, interpreting, and evaluating all available research on a topic or field of interest in relation to the phenomenon, with specific relevant research questions. A Systematic Literature Review (SLR) is a structured, transparent, and replicable research methodology for identifying, evaluating, and synthesizing all relevant ³⁹ evidence related to a specific research question (García-Peñalvo, 2022; Višić, 2022). SLR supports evidence-based decision-making across health, education, and management by providing reliable summaries of intervention effects and identifying research gaps that can guide future study directions (Selvakumar et al., 2026; Sgarbossa et al., 2022). SLRs offer a much higher level of credibility and reliability, making them an invaluable instrument in modern research practices (Fundoni et al., 2023). Thus, this study seeks to answer the following questions:

RQ1: How is the development of public sector accounting fraud publications?

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RQ2: Which geographical regions have contributed, and what is the role of developed and developing countries?

RQ3: What are some of the top articles and journals that have been most influential in the last 5 years?

RQ4: What are some of the most trending research topics to research?

RQ5: What are the potential and interesting research ideas for future research agendas?

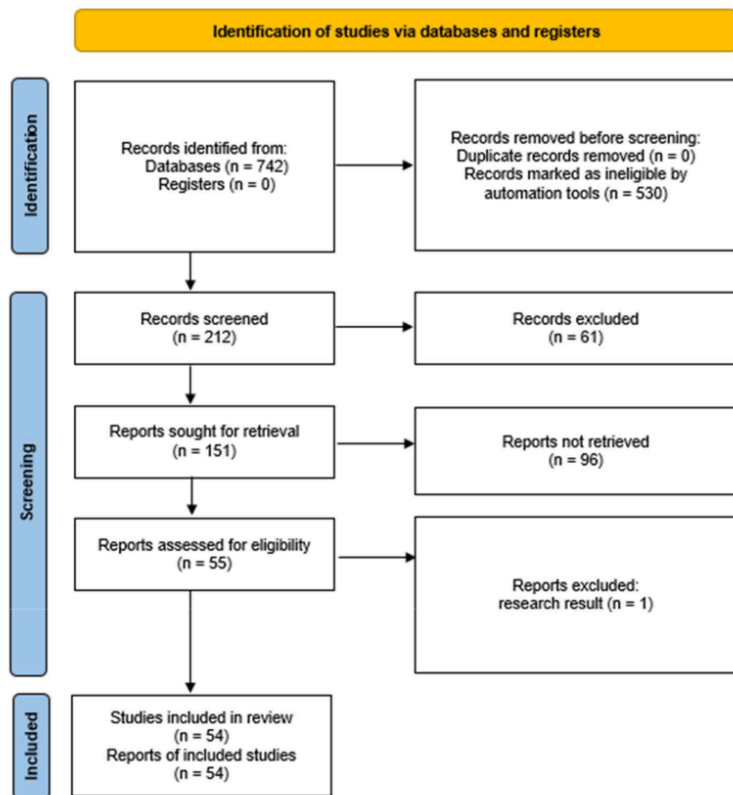


Figure 1: Flowchart of PRISMA methodology.

Literature data collection was conducted following the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol, a standardized framework for systematically identifying, evaluating, and synthesizing relevant research findings. The search strategy employed the following Boolean query: “fraud” AND (“public sector” OR “government” OR “public”) AND “accounting”, applied to the Scopus database. The literature search was performed on 22 April 2026, at 19:52 (GMT+8). During the identification stage, 638 documents published between 2021 and 2025 were retrieved.

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Based on the PRISMA 2020 flowchart presented in Figure 1, the study selection process began at the identification stage, where 742 records were identified from the database, with no additional records from other registrations (n = 0). Before entering the screening stage, all identified records underwent duplicate removal (n = 0) and automatic elimination based on the 5-year publication criterion (2021-2025), resulting in the elimination of 530 articles. The number of records remaining and entering the screening stage is 212 articles.

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At the screening stage, 61 records were rejected because their subject fields were outside the Business, Management and Accounting and Economics, Econometrics and Finance areas. Therefore, the articles sought for retrieval totaled 151. Furthermore, at the reporting stage, as many as 96 reports were not successfully taken because they were limited to article-type documents and were open access. The remaining reports successfully collected and assessed for feasibility were 55 articles.

RESULTS AND DISCUSSION

5 RQ1: How is the development of public sector accounting fraud publications?

The development of publications on public sector accounting fraud from 2021 to 2025, as shown in Figure 2, exhibits a generally increasing trajectory, albeit with minor annual fluctuations. As shown in the dataset, the number of articles rose from 10 in 2021 to 11 in 2022, then declined to 7 in 2023—the lowest point during the observed period. Subsequently, the volume recovered to 11 articles in 2024 and reached its peak of 15 articles in 2025. This pattern indicates a growing scholarly attention to public sector accounting fraud in recent years, particularly since 2024, despite a transient contraction in 2023. Overall, the five-year trend suggests an upward developmental path, reflecting increasing research interest in this domain.

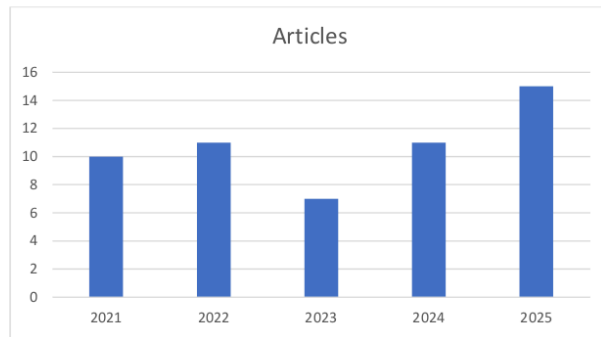


Figure 2 Development of publications

RQ2: Which geographical regions have contributed, and what is the role of developed and developing countries?

The data in Table 1 show that Indonesia is in the top position, with a very significant number of publications, namely 37 articles. This figure not only ranks Indonesia as the most productive country, but also accounts for 37% of the total 100 articles analysed. This phenomenon reflects the significant academic attention to public sector accounting fraud in Indonesia. Theoretically, this high productivity can be explained by the post-fiscal institutional context that began in 1999. Decentralization has increased the financial autonomy of local governments, but simultaneously also opens up opportunities for fraud, such as manipulation of accruals, misappropriation of assets, and corruptive behaviour in the management of the Anggaran Pendapatan dan Belanja Desa (APBDes). Indonesian researchers responded to this condition by testing various fraud detection models, ranging from fraud triangles and fraud diamonds to fraud pentagons, and integrating them with contextual variables such as bureaucratic culture and weaknesses in internal control systems. Other developing countries, such as China (10 articles) and Malaysia (8 articles), also showed substantial contributions. In China, research tends to focus on fiscal stress and on opportunistic behaviour by bureaucrats in allocating public funds for career advancement. Meanwhile, in Malaysia, publications are mostly focused on evaluating the Audit Board's audit findings and the effectiveness of the whistleblowing mechanism in the government sector. As for

Jordan (3 articles) complements the contribution of the Asian region, focusing on the implementation of accrual-based accounting standards and their vulnerability to earnings management practices.

Table 1: Countries' Scientific Production (10 top)

COUNTRY	FREQUENCY
Indonesia	37
Usa	15
China	10
Malaysia	8
Australia	4
Italy	4
Germany	3
Jordan	3
Slovenia	3
Ukraine	3

Among developed countries, the United States (15 articles) was the largest contributor. Publications from the US are generally oriented toward developing new theoretical frameworks and conducting large-scale empirical testing using state and local government financial statement data. The issue of improper payments that reach trillions of US dollars is a major focus, including fraudulent schemes in social assistance programs, unemployment insurance, and public contracts. In addition, the study in the US also explored the roles of forensic audits and data analytics technology, as well as the effectiveness of fraud risk management in the government environment. Australia (4 articles) and Italy (4 articles) contributed comparative approaches and in-depth case studies. Australia, with a mature public accountability system, is conducting more research on fraud prevention through strengthening audit committees and improving transparency in financial statements. Italy, as a country with a long tradition of public administration, contributes to the literature on the harmonisation of European accounting standards (EPSAS) and on how accrual standards can create loopholes for manipulation if not supported by a strong control system. Germany (3 articles), Slovenia (3 articles), and Ukraine (3 articles) complete the map of Europe. Germany contributed a legal and compliance perspective, and Slovenia provided empirical evidence of a post-socialist

transitional state. At the same time, Ukraine highlighted the challenges of public financial governance amid geopolitical conflicts and reform pressures.

Table 2: Most Global Cited Documents (10 top)

AUTHOR	TITLE	Total Citations	TC per Year	Normalized TC
(Alshurafat et al., 2021)	Strengths and weaknesses of forensic accounting: An implication on the socio-economic development	72	12,00	5,03
(Vičić & Tošić, 2022)	Application of benford's law on cryptocurrencies	21	4,20	2,85
(Prux et al., 2021)	Opportunities and challenges of using blockchain technology in government accounting in Brazil	18	3,00	1,26
(Quayle, 2021)	Whistleblowing and accounting for the public interest: a call for new directions	18	3,00	1,26
(Romano et al., 2021)	A SAM-based analysis of the economic impact of frauds in the Italian wine value chain	15	2,50	1,05
(Laupe et al., 2022)	Auditor's skepticism, forensic accounting, investigation audit and fraud disclosure of corruption cases	11	2,20	1,49
(Zulaikha et al., 2021)	Effect of attitudes, subjective norms and behavioral controls on the intention and corrupt behavior in public procurement: Fraud triangle and the planned behavior in management accounting	10	1,67	0,70
(Gleason et al., 2022)	Fraud in startups: what stakeholders need to know	10	2,00	1,36
(Oelrich & Siebold, 2024)	Media framing in Wirecard's fraud scandal: Facts, failures, and spying fraudster fantasies	9	3,00	2,75
(Utama & Basuki, 2022)	Exploration of themes based twitter data in fraud-forensic accounting studies	9	1,80	1,22

RQ3: What are some of the top articles and journals that have been most influential in the last 5 years?

Table 2 illustrates that the most influential articles on public sector accounting fraud and related forensic topics over the last five years are led by Alshurafat et al. (2021), whose work on the strengths and weaknesses of forensic accounting and its implications for socio-economic development ranks first with a total of 72 citations and a normalized citation score of 5.03—substantially higher than all other publications in the dataset. This article also exhibits the highest citations per year (12.00), underscoring its sustained and dominant intellectual impact. The second most influential article is by Vičić and Tošić (2022), which applies Benford's Law to

cryptocurrencies, accumulating 21 total citations (4.20 per year, normalized TC = 2.85). Tied for third place with 18 total citations each are Prux et al. (2021), which examines blockchain technology in Brazilian government accounting, and Quayle (2021), which offers a normative call for whistleblowing and public interest accounting. Both demonstrate consistent annual citation rates of 3.00 and identical normalized scores of 1.26, indicating comparable influence within their respective niches.

Beyond the top tier, several articles have made notable, though more specialized, contributions. Romano et al. (2021) employ a SAM-based analysis to assess the economic impact of fraud in the Italian wine value chain (15 total citations, normalized TC = 1.05), while Laupe et al. (2022) link auditor skepticism, forensic accounting, and fraud disclosure in corruption cases (11 total citations, normalized TC = 1.49). Zulaikha et al. (2021) integrate fraud triangle theory with planned behavior to examine corruption in public procurement (10 total citations, normalized TC = 0.70). More recent contributions, such as Oelrich and Siebold (2024) on media framing in the Wirecard fraud scandal, have already accumulated 9 citations within a shorter timeframe (3.00 per year, normalized TC = 2.75), suggesting rising influence. Collectively, these articles reveal that the most impactful research in this domain combines methodological rigor (e.g., Benford's Law, SAM analysis, blockchain), theoretical integration (fraud triangle, planned behavior), and emerging contexts (cryptocurrencies, startups, social media analytics), with forensic accounting and public sector governance remaining central themes.

Based on the most relevant source data in the last five years Figure 3, COGENT BUSINESS AND MANAGEMENT (Taylor & Francis) ranks first as the most influential journal in public sector accounting fraud publications, mainly because of its open access policy that accelerates the dissemination of knowledge from developing countries. This is followed by the JOURNAL OF GOVERNANCE AND REGULATION, which focuses on the relationship between governance, regulation, and fraud prevention. In the realm of forensic accounting, the JOURNAL OF FORENSIC ACCOUNTING RESEARCH and CURRENT ISSUES IN AUDITING are the main

references for the development of data-based fraud detection methods such as Benford's Law and machine learning.

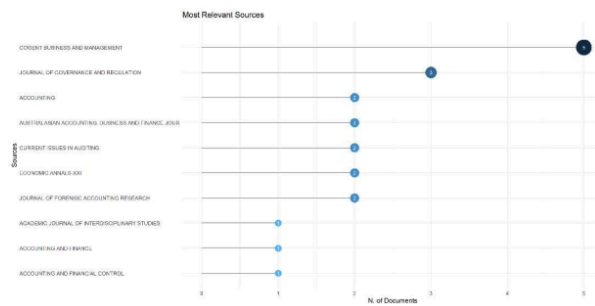


Figure 3: Most Relevant Sources

In addition, the AUSTRALASIAN ACCOUNTING, BUSINESS AND FINANCE JOURNAL has a significant influence in the Asia-Pacific region, particularly in the case studies of fiscal decentralization in Indonesia and Malaysia. The journals of ACCOUNTING and ACCOUNTING AND FINANCE contribute to the development of theoretical frameworks and econometric methodologies. Meanwhile, ECONOMIC ANNALS XXI (Ukraine) and the ACADEMIC JOURNAL OF INTERDISCIPLINARY STUDIES are important platforms for research from transition and developing countries in Eastern Europe. Overall, the influence of these journals is distributed in a complementary manner, with each excelling in different aspects: general management, governance, forensic audits, and regional studies.

RQ4: What are some of the most trending research topics to research?

The results of the VOSviewer mapping in Figure 4, with 17 items, 5 clusters, 37 links, and a total link strength of 46, identify five main research topics. Cluster 1 (fraud detection & prevention) includes fraud detection, fraud prevention, the fraud triangle, internal control, and audit quality, indicating that the current research focuses not only on fraud identification but also on the development of prevention systems grounded in internal control and audit quality. Cluster 2 (forensic accounting & whistleblowing) comprises forensic accounting, whistleblowing, corruption, and internal auditors, indicating a shift in interest towards the role of

forensic auditing and the reporting mechanism for violations as an early-detection tool.

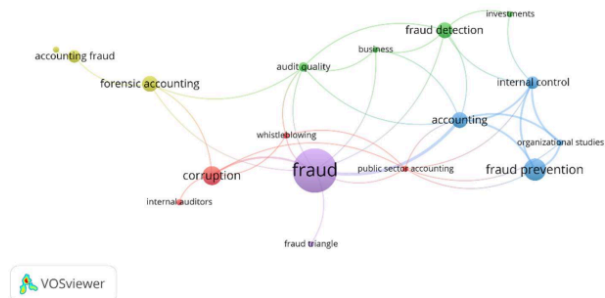


Figure 4 Network visualization keywords

Cluster 3 (public sector accounting & organizational studies) connects public sector accounting with organizational studies and business, reflecting an interdisciplinary approach that integrates organizational theory into the analysis of public sector fraud. Cluster 4 (accounting fraud) is a core topic connected to almost all other clusters. Cluster 5 (trending topics) shows that accounting fraud, forensic accounting, and whistleblowing are the areas with the most dynamic developments. The most trending topic for future research is the integration of the fraud triangle, forensic accounting, and whistleblowing within a strong internal control framework, especially in the public sector of developing countries.

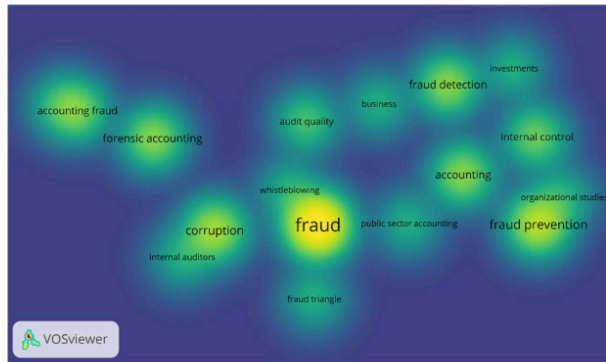


Figure 5 Density visualization keywords

RQ5: What are the potential and interesting research ideas for future research agendas?

The mapping of VOSviewer Figure 5, with 17 items, 5 clusters, 37 links, and a total link strength of 46, reveals several research gaps that could be further developed.

Research Recommendation 1 (RR1), although the fraud triangle and internal control have been extensively researched, the relationship with investments and business is still relatively weak. This opens up opportunities to examine how local government investment decisions (e.g., infrastructure investment or BUMD) can be a loophole for accounting fraud, as well as how internal controls can be moderated by local business and political factors.

Research Recommendation 2 (RR2), on whistleblowing and internal auditors, has emerged as a separate cluster but has not been strongly integrated with forensic accounting. Future research could test the effectiveness of whistleblowing systems supported by forensic audit techniques in detecting fraud early in the public sector.

Research Recommendation 3 (RR3) found that organizational studies emerged as a node connecting public sector accounting with business, but its connection to corruption and fraud prevention remains minimal. This indicates the need for research that integrates theories of organizational behavior (e.g., bureaucratic

culture, ethical leadership, and organizational commitment) into fraud prevention models.

Research Recommendation 4 (RR4) indicates that audit quality and fraud detection have a relatively weak relationship with accounting fraud itself, so future research can explore which audit quality indicators are most effective at increasing fraud detection in government financial statements.

CONCLUSIONS AND SUGGESTIONS

This study successfully answered all five research questions. The PRISMA selection process left 54 studies out of 742 initial entries after eliminating publications from 2021 to 2025 and studies in the economics and business subject areas. Geographically, Asia dominates, driven by Indonesia (37 articles), while developing countries (58%) outnumber developed countries (32%) in publication frequency. The most influential journals in the past five years are ²⁵ **COGENT BUSINESS AND MANAGEMENT, JOURNAL OF GOVERNANCE AND REGULATION**, and **JOURNAL OF FORENSIC ACCOUNTING RESEARCH**. Trending topics include fraud detection, fraud prevention, forensic accounting, and whistleblowing. In contrast, future research agendas include integrating whistleblowing with forensic accounting and strengthening ⁴¹ the role of organizational studies in preventing public sector fraud.

This study has limitations, including limited database coverage, failure to consider quality metrics such as citation counts, and potential geographic bias due to Indonesia's dominance. Therefore, generalizations to all developing countries should be approached with caution. Future researchers are advised to expand the database coverage, develop multi-country comparative studies, and empirically test the effectiveness of integrating whistleblowing systems, forensic audit techniques, and strengthening internal controls in the context of local governments undergoing governance reform.

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