

Fraud Hexagon Research Trends in the Context of Government: A Bibliometric Analysis

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Abstract. This study aims to analyze research trends related to the fraud hexagon in the context of government using a bibliometric approach via VOSviewer. Based on data analysis from 12 papers published between 2020 and 2024 in the Google Scholar database, the research identifies various factors influencing fraud in government. Through bibliometrics on 12 fraud hexagon articles in the public sector, it was determined that variables such as Pressure, Competence, SPI Effectiveness, and Arrogance significantly impact fraud occurrence. Data collection and analysis are predominantly conducted through surveys or questionnaires, highlighting a limitation in analytical diversity. This shortfall suggests the need for more varied and in-depth analytical methods in future research. Additionally, the scarcity of studies addressing fraud in the public sector from a fraud hexagon perspective signifies a gap in the existing literature. This research contributes to the discourse on the fraud hexagon in government, particularly within the Indonesian context, and serves as a reference point for further exploration on the topic, offering insights into methodological differences and literature limitations, thereby guiding future research directions.

Keywords: fraud hexagon, fraud, government, Systematic Literature Review.

1 Introduction

Corruption and fraud are often inseparable. Both phenomena often arise as a result of weaknesses in governance systems that include weak oversight, lack of transparency, and lack of accountability. In the context of government, fraud often occurs as a form of abuse of power or position for personal or group purposes, which in turn exacerbates the level of corruption. Uncovered cases of fraud in government, such as misappropriation of public funds, procurement manipulation, or abuse of authority, can significantly affect the public's perception of the level of corruption in the country. When fraud cases become high-profile, it can undermine public confidence in the integrity of government institutions and increase distrust of the institutions. Corruption Perceptions Index CPI is an indicator used to measure the perception of corruption in a country. Indonesia with a CPI score of 34/100 is below the average CPI score and is ranked 115 out of 180 [1]. Data and research on fraud in government can provide a deeper understanding of the real conditions on the ground that may not be fully represented in the CPI. Therefore, Indonesia's low CPI ranking may only reflect a fraction of the broader issues related to corruption and fraud at the government level.

By understanding the causes of corruption and fraud in local governments, concrete steps can be taken to improve systems and strengthen defenses against corrupt practices. Uncovered fraud cases in Indonesia can also negatively impact perceptions of corruption nationally and internationally. When fraud cases are in the spotlight of the media and the public, this can raise awareness of the problem of corruption and create pressure for local governments to make improvements. This research is expected to make a significant contribution to the development of the fraud hexagon theory, especially in the context of local government. Through in-depth analysis of the various factors that influence the occurrence of fraud at the local government level, the results of this study can be valuable input for the development of the theory. The resulting findings not only enrich the academic literature, but also provide practical guidance for local governments in identifying and preventing potential fraud. Thus, this research plays an important role in strengthening integrity and accountability in the local government environment. Fraud detection theory has evolved quite rapidly. Initially, Donald R. Cressey (1953) introduced the concept of Fraud Triangle which identified three main factors that trigger a person to commit fraud: pressure, rationalization, and opportunity [3]. Subsequently, this theory was expanded into the Fraud Diamond with the addition of the capability factor as the fourth element. Further developments resulted in the Fraud Pentagon theory which added the element of arrogance as the fifth factor influencing a person's tendency to commit fraud. In 2019, Georgios L. Vousinas introduced a new theory called the Fraud hexagon, which includes collusion as the sixth factor. According to the Fraud hexagon theory, there are six factors that contribute to the potential for fraud, known as the acronym S.C.C.O.R.E: stimulus (pressure), capability (capability), collusion (collusion), opportunity (opportunity), rationalization (rationalization), and ego (arrogance) [4]. So this research focuses on the following problem formulation:

1. What journals are distributing the results of this research?
2. What theories were adopted in the previous research?
3. What research methods were used in the previous research?
4. What factors were shown to be influential in the context of the previous research?
5. What related topics were covered in the previous research?
6. What is the proposed framework for future research?

To carry out a systematic literature review, the data for this study were sourced from a range of scientific journal articles published between 2020 and 2024. Furthermore, to enhance the analysis of the issues previously identified, content analysis techniques, along with content analysis tools and bibliometric tools, were employed. The articles were examined to identify their respective theories, methodologies, topics, variables, strengths, and limitations. Additionally, bibliometric analysis was utilized to explore the distribution of subjects and the authors associated with them.

The findings of this research indicate that variables, theories, methods, and other factors influence fraud in government. The following is an outline of how this research is organized for reading. After the introduction, the literature review section will present an overview of each theme explored in this study.

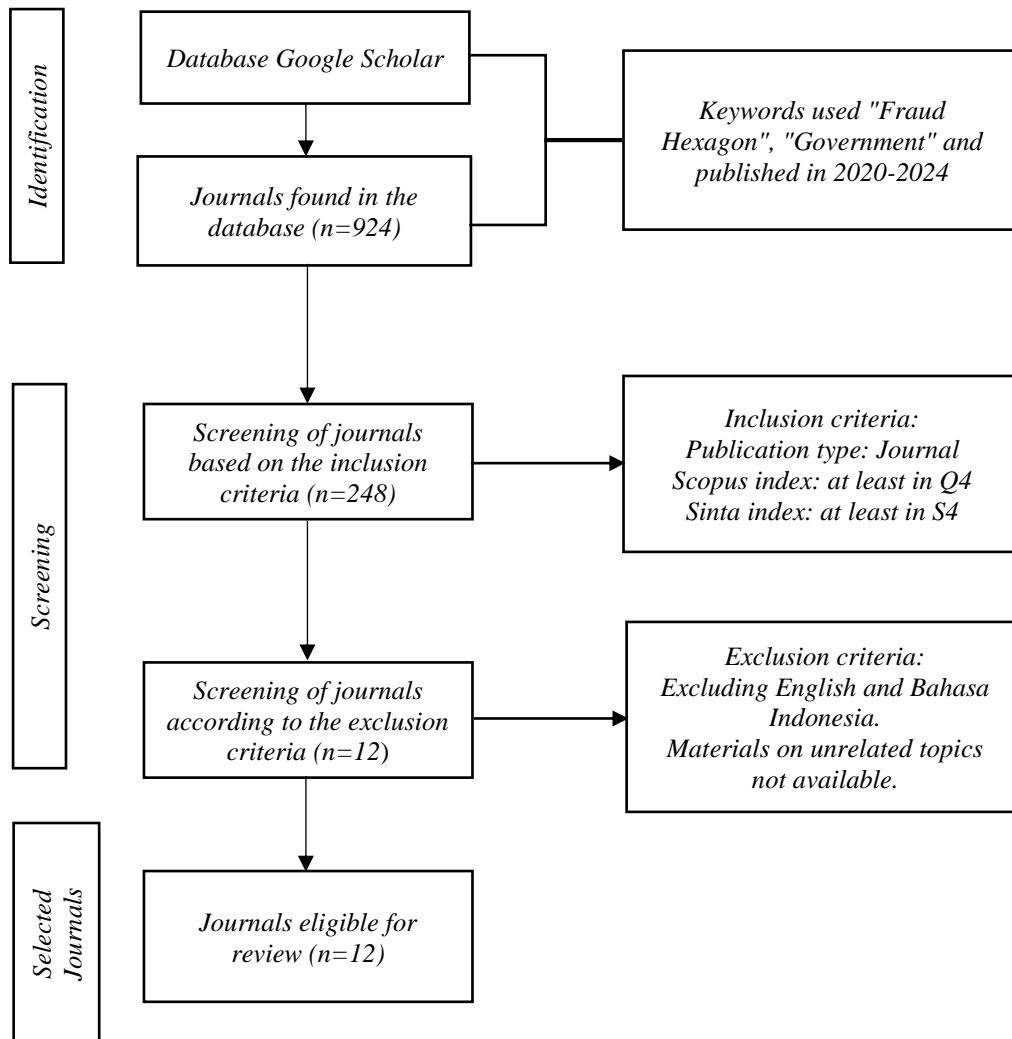
2 Research Methods

This research examines the process of article exclusion and inclusion through several stages, starting with formulating search keywords, continuing with selecting databases for search, and ending with establishing article selection criteria [5]. The initial step involved selecting the search terms and keywords for use in a specific database. Search phrases should be derived from words and concepts closely related to the research topic. For this study, Google Scholar and Web of Science were the chosen search engines [5].

For this study, only articles written between 2020 and 2024 were taken into account because the fraud hexagon theory itself was only discovered in 2019. Although the cutoff was set for 2024 to gather the most recent relevant articles, a total of 248 publications were identified based on the search criteria. The keywords "Fraud hexagon" and "Government" were used in this specific search.

After gathering 248 publications in the first stage, the second stage involved screening by filtering based on publication type, title, keywords, and abstract. The researcher reviewed all 248 articles and selected those to include based on several criteria, such as ensuring the articles were journal papers (not books or conference proceedings), written in either Indonesian or English, and indexed in reputable databases like Scopus (Q1, Q2, Q3, Q4) or Sinta (Sinta 1, 2, 3, 4). Ultimately, 12 articles were chosen for inclusion in this study.

This number was deemed adequate because it was derived from a comprehensive set of methods that were clearly outlined. Additionally, the 12 selected articles were organized according to the year of publication, as shown in Figure 1, which illustrates the process of assessing the quality of the articles. To address the research questions, a summary of the findings from each study was also compiled. During the analysis, the researcher examined and assessed the quality of the articles in question. By doing this, the researcher was able to comprehensively understand the study results across all publications reviewed.



Source: Data processed (2024)

Fig. 1. Article selection process

3 Results and Discussion

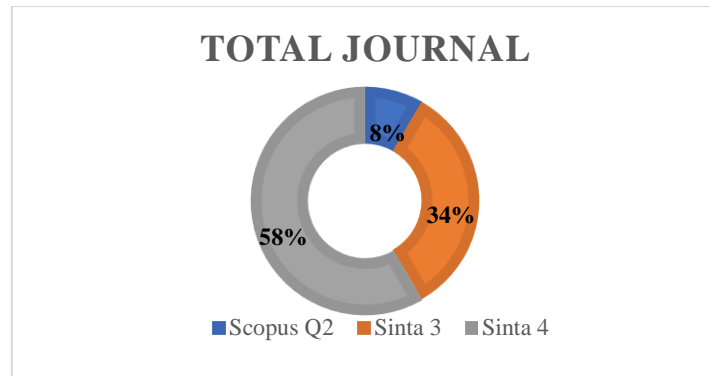
The methodology section provides an explanation of the screening procedure followed by the twelve shortlisted articles. Table 1 lists the titles of the shortlisted articles, along with author names and year of publication, as well as journal publisher names and rankings.

Table 1. List of Articles Selected for Review

No	Journal	Journal Ranking	Title	Author and Year of Publication
1	JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha	S4	Pengaruh <i>Fraud hexagon Theory</i> Terhadap Kecurangan dalam Pengelolaan Dana pada Lembaga Perkreditan Desa (LPD) (Studi Kasus pada LPD di Kecamatan Banjarnegaran)	Anggraeni & Yuniarta (2023)
2	AT-TAWASSUTH: Jurnal Ekonomi Islam	S4	<i>Fraud hexagon Theory</i> Pada Kecenderungan Terjadinya Kecurangan	L. Bancin & Sari (2023)
3	Enrichment: Journal of Management	S4	<i>The Influence of Fraud hexagon on Indication Fraud</i>	N. E. S. Bancin & Baihaqi (2023)
4	Studi Akuntansi dan Keuangan Indonesia	S4	Analisis Kecurangan pada Pengelolaan Dana Desa dalam Perspektif <i>Fraud hexagon</i>	Desviana <i>et al.</i> (2020)
5	Owner: Riset dan Jurnal Akuntansi	S3	Determinan Korupsi dengan <i>Fraud hexagon</i> dalam Perspektif Dinas Kesehatan Jawa Barat	Dinata & Asih (2024)
6	Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan, dan Akuntansi	S4	<i>Tendency of Fraudulent Behavior in Regional Financial and Asset Management (Study at the Regional Finance and Assets Agency of West Bandung Regency)</i>	Nur'aeni & Afriady (2023)
7	SAR (Soedirman Accounting Review): Journal of Accounting and Business	S4	Mitigasi Terjadinya Kecurangan di Sektor Pemerintahan Melalui Perspektif <i>Fraud hexagon Theory</i>	Putra <i>et al.</i> (2021)
8	Jurnal Aplikasi Akuntansi	S3	Identifikasi <i>Fraud hexagon Theory</i> Dan Partisipasi Masyarakat Desa Dalam Memitigasi Risiko <i>Fraud</i> Pengelolaan Dana Desa	Rismayani <i>et al.</i> (2024)
9	Wacana: Jurnal Sosial dan Humaniora	S4	<i>Hexagon Fraud Detection of Regional Government Financial Statement as A Fraud Prevention on The Pandemic Crisis Era</i>	Sari & Witosari (2022)
10	Multidisciplinary Digital Publishing Institute (MDPI)	Q2	<i>Fraudulent financial reporting in ministerial and governmental institutions in Indonesia: An analysis using hexagon theory</i>	Sukmadilaga <i>et al.</i> (2022)
11	Reviu Akuntansi dan Bisnis Indonesia	S3	Determinan <i>Fraud</i> Dana Desa: Pengujian Elemen <i>Fraud hexagon</i> , <i>Machiavellian</i> , dan <i>Love of Money</i>	Suryandari & Pratama (2021)
12	Indonesian Interdisciplinary Journal of Sharia Economics (IJSE)	S3	<i>Strengthening Apparatus Services in The Vousinas Model to Prevent Fraud in Village Fund Management</i>	Wibowo <i>et al.</i> (2024)

Source: Data processed (2024)

The initial assessment and screening of journals resulted in 12 journals from various periodicals. There were eleven accredited journals from Sinta. Meanwhile, this study found only one journal published worldwide, a Scopus-accredited publication. Of these, eight journals came from articles indexed in the Sinta 4 category, three journals came from Sinta 3, and one journal came from Scopus Q2.



Source: Data processed (2024)

Fig. 2. Journal Index Distribution

3.1 Theory Used and Mentioned

Table 2. Theories Used and Mentioned

No	Theory used	Used and Mentioned
1	<i>Fraud hexagon</i>	12
2	Theory of Attribution	2
3	Agency Theory	1

Source: Data processed (2024)

Among the 12 articles thoroughly reviewed, three theories are frequently cited as theoretical frameworks in the research. In many of the articles on this topic, researchers often combine multiple related theories that complement each other to support the hypotheses they have formulated. However, the theory most commonly used across several of the articles included in this review is the Fraud Hexagon Theory.

The Fraud Hexagon is a model that describes that fraud occurs due to six main factors. These factors include pressure, which encourages individuals to commit fraud due to financial problems or life demands; opportunity, which arises from internal control weaknesses that allow fraud to occur; and rationalization, which is the process of moral justification by the perpetrator to convince themselves that their actions are acceptable [4]. In addition, the capability that individuals have to exploit the opportunity, arrogance, which reflects the overconfidence that they will not be caught or punished, and ego, which reflects the desire to protect themselves.

Attribution theory focuses on how individuals assess the causes of behavior as internal (dispositional) or external (situational) factors. In the context of the Fraud hexagon in the public sector, this theory helps understand how public officials and the public assess the causes of

fraud. For example, internal pressures such as personal ambition (internal factors) or political pressure (external factors) can encourage fraud. Opportunities to cheat can arise from weaknesses in supervision (external factors) or the ability of officials to take advantage of these loopholes (internal factors).

Agency theory, refers to the relationship between the principal (task giver) and the agent (task implementer), where a potential conflict of interest may arise, as the agent might not always act in the principal's best interest [19]. In the context of the fraud hexagon within the public sector, this theory is applicable because agents responsible for managing public funds or making policy decisions may engage in fraudulent activities if there are opportunities, pressure, or rationalization to do so, especially if control and supervision from the principal is weak. Factors in the fraud hexagon such as incentives, capabilities, pressures, and agent ethics can influence the likelihood of fraud.

3.2 Methodology Used

Table 3. Methodology used

No	Title	Research instruments	Analysis Data	Sample and Total Respondents
1	Pengaruh <i>Fraud hexagon Theory</i> Terhadap Kecurangan dalam Pengelolaan Dana pada Lembaga Perkreditan Desa (LPD) (Studi Kasus pada LPD di Kecamatan Banjarangkan)	Questionnaire	SPSS	Management or employees contribute directly to the management of funds in the LPD and a minimum education of high school / equivalent. (53)
2	<i>Fraud hexagon Theory</i> pada Kecenderungan Terjadinya Kecurangan	Questionnaire	SPSS	ASN class I and class II, have worked for at least 5 years and are willing to fill out the research questionnaire. (42)
3	<i>The Influence of Fraud hexagon on Indication Fraud</i>	Questionnaire	SPSS	Local officials in Central Bengkulu Regency, Bengkulu Province, consisting of employees working in the asset, budget, treasury and accounting departments and the general department. (65)
4	Analisis Kecurangan pada Pengelolaan Dana Desa dalam Perspektif <i>Fraud hexagon</i> [9]	Questionnaire	PLS	Village head, village secretary, finance technical officer, people's welfare technical officer, and general technical officer (246)

5	Determinan Korupsi dengan <i>Fraud hexagon</i> dalam Perspektif Dinas Kesehatan Jawa Barat	Questionnaire	SPSS	Employee at one of the Health Offices in West Java. (76)
6	<i>Tendency of Fraudulent Behavior in Regional Financial and Asset Management (Study at the Regional Finance and Assets Agency of West Bandung Regency)</i>	Questionnaire	SPSS	Employee of the Regional Finance and Assets Agency of West Bandung Regency. (40)
7	Mitigasi Terjadinya Kecurangan di Sektor Pemerintahan Melalui Perspektif <i>Fraud hexagon Theory</i>	Questionnaire	SPSS	State Civil Apparatus (ASN) in the Government in Riau Province. (198)
8	Identifikasi <i>Fraud hexagon Theory</i> Dan Partisipasi Masyarakat Desa Dalam Memitigasi Risiko <i>Fraud</i> Pengelolaan Dana Desa	Questionnaire	PLS	Village officials in Cibalong Sub-district consisting of Cisempur, Setiawaras, Eureunpalay, Cibalong, Singajaya, and Parung villages. (35)
9	<i>Hexagon Fraud Detection of Regional Government Financial Statement as A Fraud Prevention on The Pandemic Crisis Era</i>	Analysis Data	SPSS	Financial Statements of Regency / City Governments in East Java Province that have been audited by the Supreme Audit Agency (BPK-RI) for the 2014-2018 fiscal year.
10	<i>Fraudulent Financial Reporting in Ministerial and Governmental Institutions in Indonesia: An Analysis Using Hexagon Theory</i>	Analysis Data	SPSS	Financial reports of Indonesian government ministries and agencies for 2018 to 2020. (96)
11	Determinan <i>Fraud</i> Dana Desa: Pengujian Elemen <i>Fraud hexagon</i> , <i>Machiavellian</i> , dan <i>Love of Money</i>	Questionnaire	PLS	Village government apparatus within the scope of village government in the Special Region of Yogyakarta. (203)
12	<i>Strengthening Apparatus Services in The Vousinas Model to Prevent Fraud in Village Fund Management</i>	Questionnaire	SPSS	Village officials in Banyudono Sub-district (97)

Source: Data processed (2024)

Out of the 12 journals reviewed, 10 employed questionnaires as their research instrument. Among these 10 studies, respondents were primarily civil servants and village officials, while the remaining 2 studies used Government Financial Reports as their data source. Out of the 12 journals, it is known that they conducted research in several regions in Indonesia.

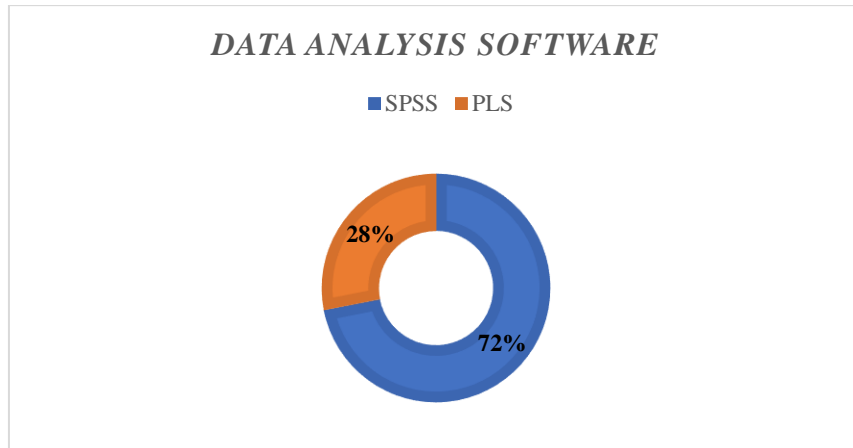


Fig. 3. Data Analysis Software

Based on Figure 3, there are differences in the use of data analysis software used, where from 2020 to 2024 more people used SPSS compared to PLS.

3.3 Supported Variables

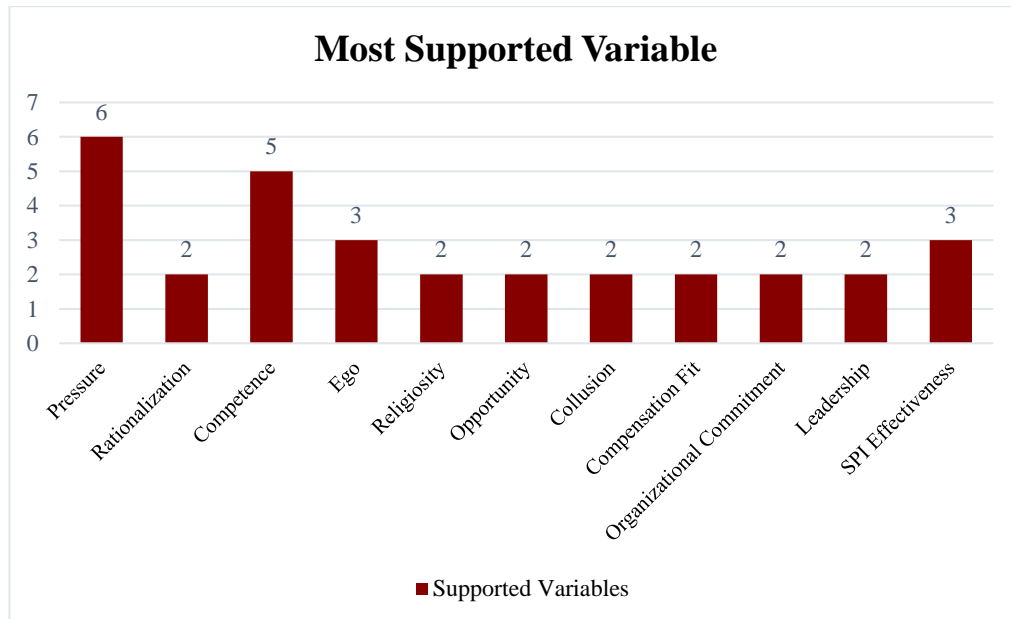
Table 4. Supported Variables

No	Title	Independent variables used	Supported variables
1	Pengaruh <i>Fraud hexagon Theory</i> Terhadap Kecurangan dalam Pengelolaan Dana pada Lembaga Perkreditan Desa (LPD) (Studi Kasus pada LPD di Kecamatan Banjarangkan)	Compensation suitability, HR Competence, Religiosity, Internal control effectiveness, Leadership style, Organizational commitment	Compensation suitability, HR Competence, Religiosity, Internal control effectiveness, Leadership style, Organizational commitment
2	<i>Fraud hexagon Theory</i> pada Kecenderungan Terjadinya Kecurangan	Pressure, Opportunity, Rationalization, Ability, Arrogance, Collusion	Pressures, Opportunities, and Capabilities
3	<i>The Influence of Fraud hexagon on Indication Fraud</i>	Pressure, Opportunity, Rationalization, Ability, Arrogance, Collusion	Pressure

4	Analisis Kecurangan pada Pengelolaan Dana Desa dalam Perspektif <i>Fraud hexagon</i>	Obedience pressure, Competence, Unethical conduct, Internal control system, Organizational culture, Leadership style.	Obedience pressure, Competence, Unethical behavior, Internal control system (ICC)
5	Determinan Korupsi dengan <i>Fraud hexagon</i> dalam Perspektif Dinas Kesehatan Jawa Barat	Stimulus/Pressure, Collusion, Capability, Opportunity, Rationalization, and Ego.	Rationalization
6	<i>Tendency of Fraudulent Behavior in Regional Financial and Asset Management (Study at the Regional Finance and Assets Agency of West Bandung Regency)</i>	Financial pressure, Competence, Collusion, SPIP Effectiveness, Organizational culture, Morality	Financial pressure, Competence, Collusion, SPIP Effectiveness, Organizational culture, Morality
7	Mitigasi Terjadinya Kecurangan di Sektor Pemerintahan Melalui Perspektif <i>Fraud hexagon Theory</i>	Compensation Suitability, Experience, Integrity, Internal Control, Organizational Commitment, Leadership	Compensation Suitability, Experience, Integrity, Internal Control, Organizational Commitment, Leadership
8	Identifikasi <i>Fraud hexagon Theory</i> Dan Partisipasi Masyarakat Desa Dalam Memitigasi Risiko <i>Fraud</i> Pengelolaan Dana Desa	Pressure, Opportunity, Rationalization, Competence, Ego, Collusion, Community Participation	-
9	<i>Hexagon Fraud Detection of Regional Government Financial Statement as A Fraud Prevention on The Pandemic Crisis Era</i>	Pressure (financial stability, financial targets, external pressure), Opportunity, Rationalization, Competence, Arrogance, Collusion.	Pressure (financial stability, financial targets), Opportunity, Competence, Arrogance.
10	<i>Fraudulent Financial Reporting in Ministerial and Governmental Institutions in Indonesia: An Analysis Using Hexagon Theory</i>	Pressure, Opportunity, Rationalization, Capability, Arrogance, Collusion	Opportunity, Arrogance, Collusion
11	Determinan <i>Fraud</i> Dana Desa: Pengujian Elemen <i>Fraud hexagon</i> , <i>Machiavellian</i> , dan <i>Love of Money</i>	Pressure, Opportunity, Rationalization, Competence, Arrogance, Collusion, Machiavellian Nature, Love of Money Nature, Religiosity	Pressure, Rationalization, Competence, Arrogance, Machiavellian Nature, Religiosity

12 *Strengthening Apparatus Services in The Vouisinas Model to Prevent Fraud in Village Fund Management* Superior Pressure, Internal Control System, Individual Morality, Apparatus Ability, Unethical Behavior, Leadership.

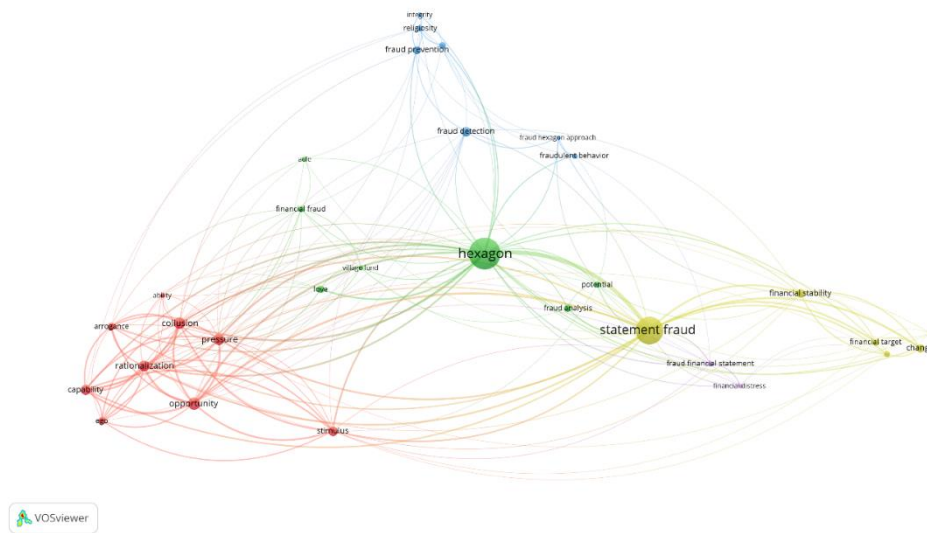
Source: Data processed (2024)



Source: Data processed (2024)

Fig. 4. Most Supported Variables

3.4 Topic Distribution

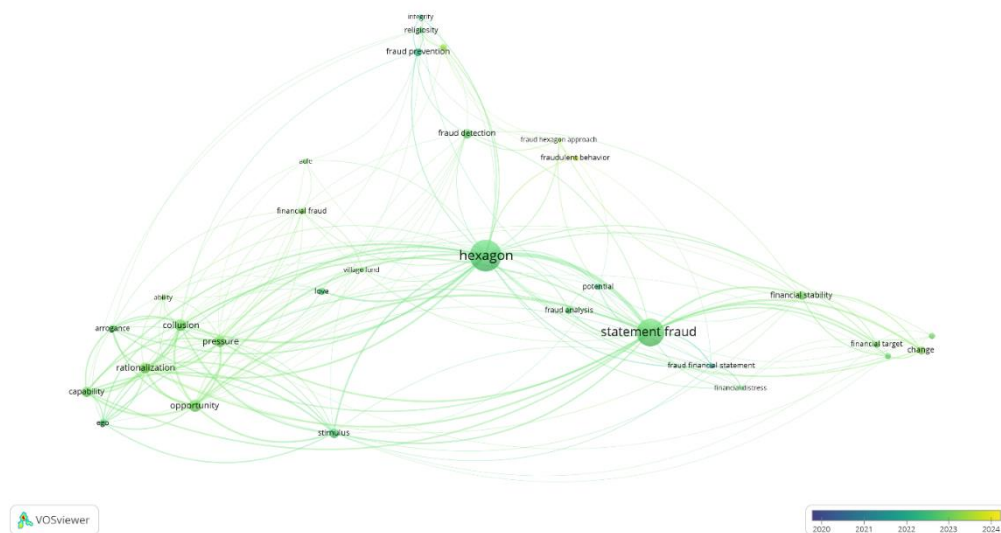


Source: Data processed (2024)

Fig. 5. Visualization of Metadata Network (Keywords)

The bibliometric analysis revealed a network of keywords associated with the fraud hexagon in government and its connection to other prominent topics explored in this study. This co-occurrence analysis identified five distinct clusters (green [1], red [2], yellow [3], blue [4], purple [5]), encompassing a total of 31 items, indicating a broad range of research on the fraud hexagon and related topics.

The overlay visualization displays the keyword "fraud hexagon" by identifying co-occurrence trends during the analyzed research period. Blue clusters indicate research conducted in 2020, with the color gradually shifting to lighter yellow, representing studies conducted in 2024. The lighter the color of a keyword in the visualization, the more recent the research. Conversely, darker keyword clusters indicate longer periods of study. According to Figure 6, topics related to the fraud hexagon are along the yellowish-green line, suggesting that this area of research is still relatively new.



Source: Data processed (2024)

Fig. 6. Metadata overlay visualization (Keywords)

4 Conclusion

Research on fraud has seen rapid growth and is examined from various viewpoints. Bibliometric citation analysis was employed to generate recommendations for future studies, followed by content analysis of the articles to identify potential research directions. Based on the results found using bibliometrics using 12 fraud hexagon articles in the public sector, it was found that the variables Pressure, Competence, SPI Effectiveness, and Arrogance have the most significant influence on the occurrence of fraud. Furthermore, survey and questionnaire methods dominate the data collection and analysis techniques used. This shortcoming in analytical methods may be a concern for future research, so it is hoped that there will be an increase in the use of more diverse and in-depth analytical methods.

4.1 Limitations and Suggestions

In this study, there are significant limitations, namely that there are still very few studies that discuss fraud in the public sector using the fraud hexagon perspective. This limitation suggests that the investigation of the fraud hexagon within the public sector has not been thoroughly explored by researchers.

Therefore, future researchers are expected to conduct further research on this topic. Given the very open opportunities, research on the fraud hexagon in the public sector has great potential to provide new and in-depth insights into the factors that contribute to the occurrence of fraud in this sector. In addition, further research can also help develop more effective fraud prevention and detection strategies, thereby increasing integrity and transparency in the management of the public sector.

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