

## The Fraud Hexagon Model of Asset Misappropriation: A Bibliometric Analysis Approach

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### Abstract:

This study aims to examine the various factors in the Fraud Hexagon that cause asset misappropriation. This study is a bibliometric-based Systematic Literature Review (SLR) on asset misappropriation. The research sample consisted of 19 articles obtained from the Scispace database with the keyword "asset misappropriation." The results showed that of the six factors that cause fraud in the Fraud Hexagon model, the "opportunity factor" is the factor that causes the most misuse of assets mentioned by researchers, namely 17 articles out of 19 articles used as research samples, followed by the "Rationalization factor", "Capability factor", and "Pressure factor", each of which is also mentioned in 8 articles out of 19 articles with the theme of asset misuse. The findings show that the "opportunity factor" is the most common cause of asset misappropriation and therefore preventive measures are needed to eliminate the "opportunity factor" within the organization. This research provides novelty in the process of identifying the most researched causal factors of asset misappropriation in accordance with the fraud hexagon theory.

**Keywords:** Asset Misappropriation, *Fraud Hexagon*, Causes of Asset Misappropriation, Bibliometrics, Systematic Literature Review (SLR)

### Introduction

Asset misappropriation refers to the unauthorized use or theft of organizational assets by employees, which can significantly impact the company's financial health and reputation. Various factors contribute to this phenomenon, including individual behavior, organizational culture, and systemic weaknesses. Understanding these elements is critical to developing effective prevention strategies.

The first step in understanding a person's behavior when engaging in fraud is to use the fraud triangle, which consists of three elements: opportunity, rationalization, and pressure. (pressure). Over time, the aforementioned fraud actions have evolved into a fraud diamond with four main points, a fraud pentagon that has evolved into five points, and finally, to date, a fraud hexagon with six points, whose model was developed by Georgios L. Vousinas in 2016. (Desviana et al., 2020). The six points in the fraud hexagon include **Stimulus (Pressure)**, namely the perpetrator is currently committing a crime that is influenced by pressure, which may come from pressure on financial needs, declining financial

targets, urgent family economy, and other things, thus encouraging the perpetrator to dare to steal company cash. **Capability** is a behavior that shows how much power and capability a party has to commit fraud in a corporate environment. At this point, one example that clearly illustrates is when there is a change in the board of directors which is the creation of a form of *conflict of interest* (Sari & Nugroho, 2020). **Opportunity**: If there are weaknesses in the company's internal control, weakened supervision encourages someone to act in committing fraud. This gap can invite fatal things for the company where weaknesses in internal control that run are exploited by someone. **Rationalization**: At this point, the perpetrator will justify or feel that his actions are correct when they commit fraud. This behavior arises when someone feels that they have done more for the company, so they are encouraged to take advantage based on the idea that it is okay as long as they work properly. **Ego (Arrogance)**: Arrogance is an attitude of superiority that causes greed from people who believe that internal controls do not apply personally. This is caused when someone feels higher in position than the other party (Desviana et al., 2020). **Collusion**: According to Vousinas, (2019) collusion refers to an agreement that deceives a party where the deceived party is two or more people, for one party who aims to take other actions for some unfavorable purposes, such as deceiving a third party from his rights.

Some of the factors that cause asset misuse are the points mentioned in the **Fraud Hexagon Theory** but not all of the factors mentioned have the same portion of influence. Financial pressure and opportunity are very influential in asset misuse (Wahyulistyo & Cahyonowati, 2023). *The fraud hexagon theory* was introduced by Vousinas in 2019. The fraud hexagon theory offers a more nuanced understanding of the factors underlying fraud and can be a very important tool in the development of effective anti-fraud measures. (Wahyulistyo & Cahyonowati, 2023).

The fraud hexagon theory provides a comprehensive framework for understanding several factors that contribute to the occurrence of employee behavior, such as motivation, rationalization, organizational conditions, and opportunity. Organizations can identify potential risks and implement more effective strategies to prevent problems before they arise by understanding and applying this theory. Appropriate implementation of measures based on the fraud hexagon theory not only reduces the risk of theft but also increases employee confidence in business systems and operations. In this way, increasing transparency and accountability in every aspect of an organization's operations serves as a guide to creating a world that is not only safe from exploitation but also encourages strong ethical values.

In another journal, it is said that unethical behavior (collusion) is one of the dominant factors causing asset misuse. Studies show that unethical behavior among employees is significantly correlated with asset misuse. Therefore, it is important for management to conduct ethical training and compliance with accounting rules. (Rachmawati et al., 2023) and education to employees regarding business ethics as well as the implications of fraudulent acts, so that each individual feels responsible for maintaining the integrity of the company. By developing this awareness, businesses can create a culture that encourages

effective communication and openness, where employees are eager to explore customers' potential without fear of unfavorable consequences.

The consequences of asset misuse can disrupt operations, waste resources, and damage the company's reputation, leading to long-term financial losses.(Setiawan et al., 2022). In the context of government, misappropriation persists due to inefficient leadership, weak enforcement, and lack of internal controls, indicating the need for systemic reforms (Haron et al., 2022). While the focus is often on individual accountability, systemic issues and organizational culture also play an important role in asset misuse. Addressing these broader factors may be essential for effective prevention and detection strategies. Effective preventive measures are essential to reduce the risk of asset misappropriation, including employee training on ethics and compliance and the implementation of strict supervisory systems. Therefore, the experience and professionalism of auditors play an important role in detecting asset misappropriation, suggesting that increasing auditor training can reduce the risk of asset misappropriation.(Rifki et al., 2022). Proper prevention not only protects assets, but also builds a culture of integrity and accountability within the organization.

Various studies that discuss asset misuse provide different factors that cause asset misuse. In this case, researchers limit the factors that cause asset misuse associated with the Fraud Hexagon theory. In preventing asset misuse, researchers will more deeply discuss what factors have the most influence on asset misuse based on several studies related to asset misuse. This is because there is a lot of research related to asset misuse and has not been mapped out what factors trigger asset misuse. This research will map topics related to asset misuse, such as what factors influence the emergence of asset misuse. Then mapping the objects or fields studied and the methods used by researchers in conducting research. This mapping is expected to provide clearer insights into patterns and trends in asset misuse, as well as assist management in formulating more effective prevention strategies. The research method will be discussed in section 2, including the data search and selection criteria. Section 3 discusses the findings and discussion, and section 4 concludes.

## **Methods**

This research uses the Systematic Literature Review (SLR) bibliometric methodology with the aim of creating an evaluation model of factors that play an important role in asset misuse so that further research can map relevant steps in preventing asset misuse. The cartographic representation in this study includes, (1) Research methods conducted annually, (2) Year of Publication, (3) Object of research, and (4) Varieties of factors causing asset misuse. In collecting samples, researchers used the *Purpose Sampling* technique and the journals selected were adjusted to the research theme, namely Asset Misuse. Researchers used Scispace to collect journals with the keyword "Asset Misuse" and selected journals that have *open access*. The researcher did not limit the period of journal publication because he wanted to get more data about previous research related to the factors that cause asset misuse.

The results of data mining in Scispace with the keyword "Asset misuse" resulted in 100 journals so that several criteria were selected that were used in this study. Some of the journals used as samples in this study are journals that focus on asset misuse and there are factors that cause asset misuse. After the selection of the intended criteria, the selected journal sample became 19 articles. Furthermore, researchers used VOSViewer software as a tool in the data analysis procedure.

## Findings

Researchers managed to collect 19 articles from the *Purpose Sampling* technique. Based on Figure 1, as many as 19 journals used as samples, there are 11 journals that use quantitative research methods, 7 journals that use qualitative research methods, 1 journal that uses mixed quantitative and qualitative research methods. The most common research methodology is quantitative research. The number of journal publications from 2000 to 2024 is quite fluctuating. Based on Figure 2, it can be seen that in 2000, 2006, and 2007 there was 1 journal publication in each of these years, then in 2018 there were 2 journal publications. In 2011, 2014, 2015, 2019, and 2020 there was again only 1 journal publication, while in 2021 and 2022 there was an increase in the number of journal publications as many as 3 publications. However, this fell again in 2023 with 2 journal publications and in 2024 there was only 1 journal publication on asset misuse.

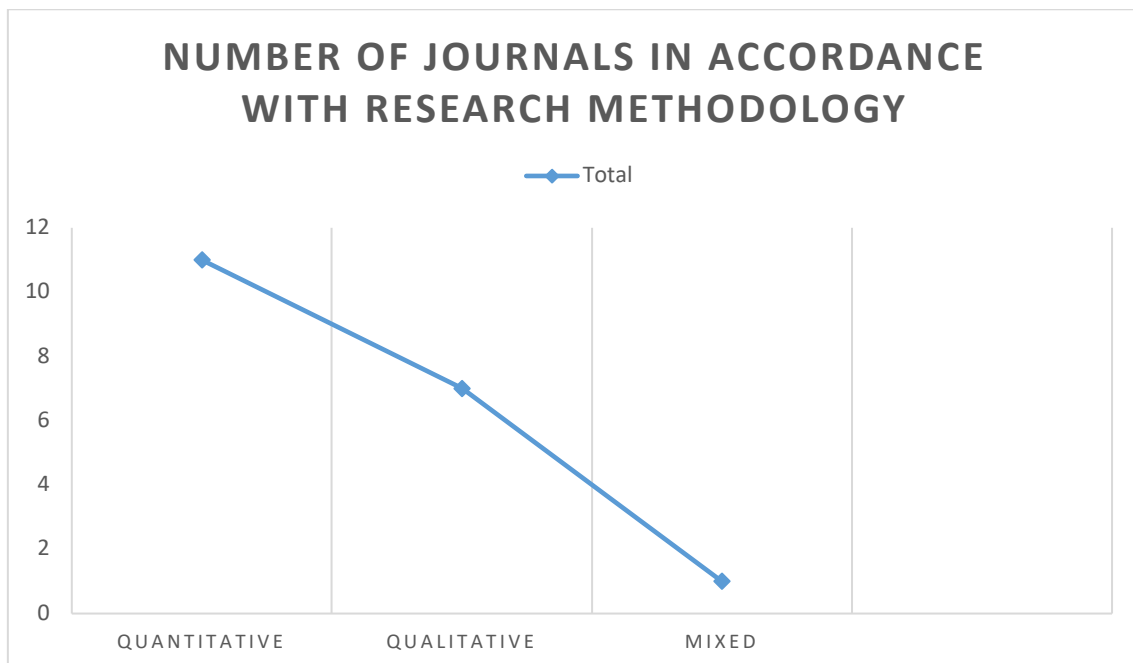


Figure 1: Research methodology  
Source: Processed by researchers, 2024

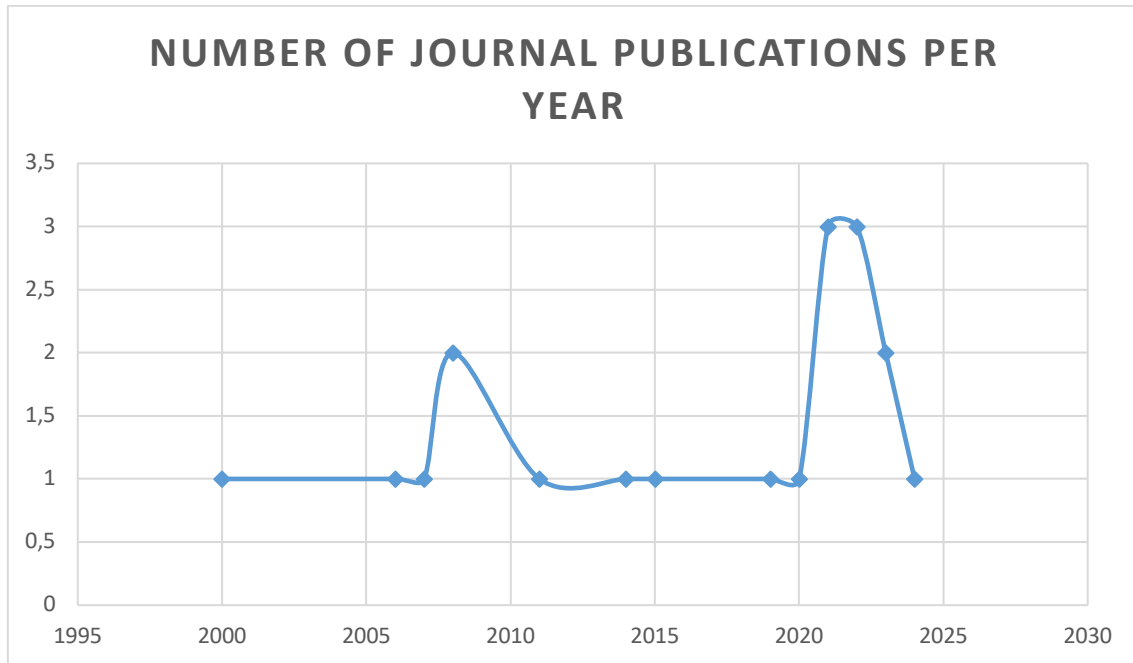


Figure 2: Number of Asset Misappropriation Journals by year of publication.  
Source: Processed by researchers, 2024

The various factors that cause asset misuse based on the 19 research journals obtained are described in Table 1. Researchers mapped and gave 1 point to the six factors of the Fraud Hexagon theory that have a positive correlation with asset misuse. The results show that the opportunity factor has a value of 17 points from 19 journals sampled or 37% of the total points obtained. This means that the opportunity factor has a very important role in causing asset misuse. Then followed by the rationalization factor, the capability factor, the pressure factor, which each received 8 points from 19 journals or . Meanwhile, the ego factor only gets 3 points and the collusion factor gets 2 points as can be seen in Figure 3.

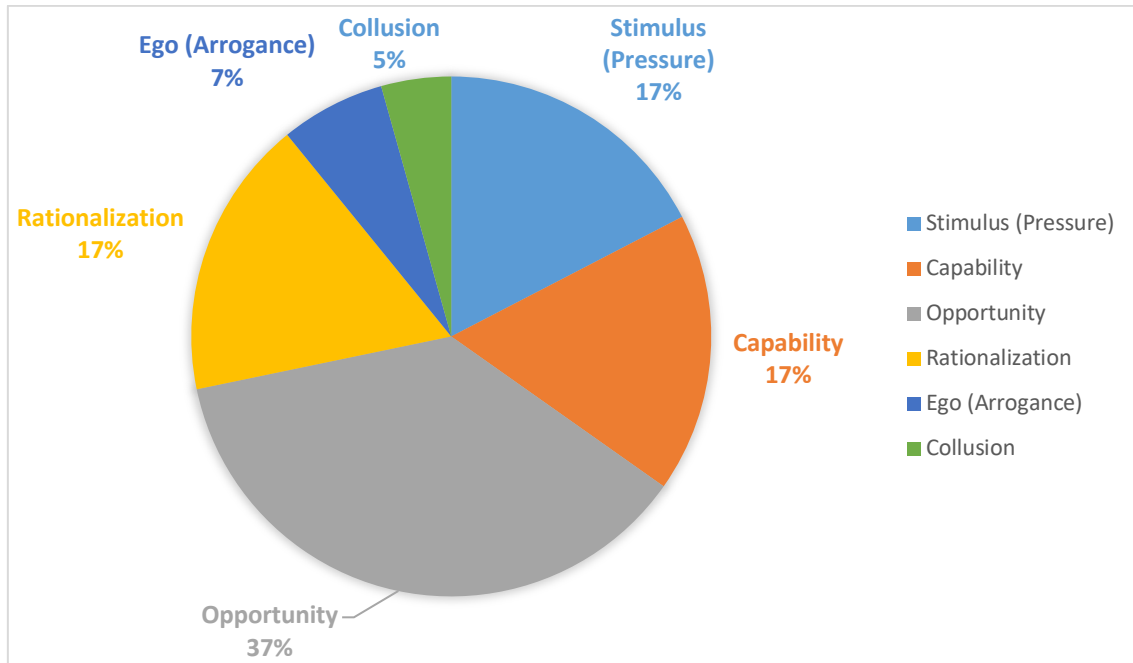
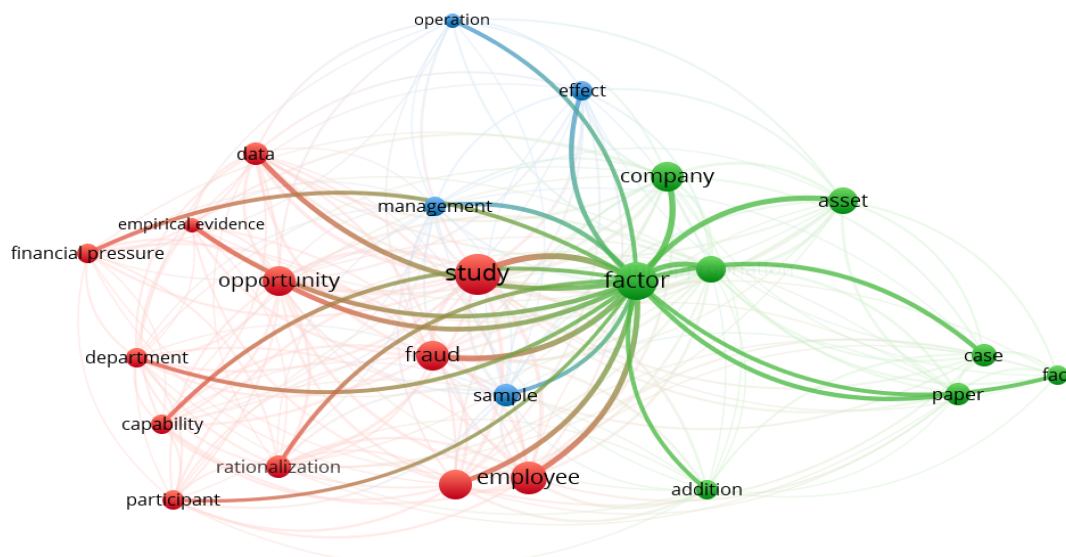


Figure 3: Percentage of points obtained by each factor of the Fraud Hexagon theory

Source: Processed by researchers, 2024

### VOSviewer Bibliometric Analysis



The VOSviewer output shows that the factor that causes the most asset misuse is the opportunity factor, followed by the rationalization factor, the capability factor, and the pressure factor. Based on this, further research can map the steps to prevent asset misuse starting by eliminating the opportunity factors that can cause asset misuse.

### Systematic Literature Review

Table 1 is a literature review of the journals obtained in the *purposive sampling* process. The literature review includes the name of the researcher, year of journal publication, summary and various factors that cause asset misuse.

Table 1. Journal Obtained in The Purposive Sampling Process

No.	Researcher, Year	Summary	Factors causing asset misappropriation
1	(Wahyulistyo et al., 2023)	In this paper, the authors provide empirical evidence and analyze the factors contributing to employee misappropriation of assets through the perspective of the hexagon theory of fraud, such as stimulus (incentive), opportunity, rationalization, ability, ego, and collusion.	Financial pressure, opportunity, ability, ego, and collusion influence asset misappropriation, (Fraud Hexagon Theory) while non-financial pressures and rationalizations do not contribute to misappropriation.
2	(Rachmawati et al., 2023)	In this article, the purposeful proportional simple random sampling method was used to select the sample, and the reliability and classical assumption tests have been validated using the SPSS 23 program and multiple linear regression analysis techniques.	Unethical Behavior
3	(Setiawan et al., 2022)	In this paper, the authors provide an exploration of asset misappropriation employee fraud and its prevention programs at automotive companies in Indonesia, where the most popular types of fraud at automotive companies are manipulation of customer account payments (lapping), embezzlement of customer deposits not deposited with the	Organizational factors are greater motivators of employee theft than personal factors.

No.	Researcher, Year	Summary	Factors causing asset misappropriation
4	(Haron et al., 2022)	<p>company (skimming), and inventory theft.</p> <p>In this article, the authors use evidence gathered from semi-structured interviews and open-ended surveys from local authorities in Malaysia to identify why asset misappropriation and corruption still occur despite elaborated prevention measures.</p>	<p>Inefficient leadership is at the center of abuse and corruption challenges.</p>
5	(Dani et al., 2022)	<p>In this paper, a tool to measure constructs in the context of asset misappropriation among Malaysian public sector employees is presented, which is adapted from previous studies and customized to meet the needs of this study.</p>	<p>Confirmed constructs: pressure, opportunity, rationalization, ability, arrogance. confirmation confirmed the validity of the pentagon construct of deception.</p>
6	(Ghani et al., 2021)	<p>In this article, the authors examine the influence of leadership style, organizational culture and internal control on asset misappropriation in an organization, using a questionnaire survey of 137 employees in a company.</p>	<p>All three factors - leadership style, organizational culture, and internal control - significantly influence the occurrence of asset misuse in the company.</p>
7	(Yusrianti et al., 2020)	<p>In this paper, the authors analyze the relationship between rationalization and financial pressure on asset misappropriation by mediating Opportunity in the Indonesian government sector based on the Fraud Triangle perspective and find that financial pressure, rationalization, and opportunity have a</p>	<p>Financial pressure, rationalization, and opportunity increase the propensity for asset misuse.</p>



No.	Researcher, Year	Summary	Factors causing asset misappropriation
8	(Siahaan et al., 2019)	<p>significant positive effect on Asset Misappropriation Propensity.</p> <p>In this article, the authors use descriptive research methods with a quantitative approach to obtain empirical evidence where fraud stars, representing five factors contributing to fraud, influence asset misappropriation and that internal controls moderate the effect of fraud stars with respect to wrongful asset forfeiture.</p>	<p>The findings show positive effects of pressure, opportunity, justification, and ability on asset misappropriation, while integrity and internal control have opposite effects.</p>
9	(Nia et al., 2015)	<p>In this paper, an exploratory study adopts quantitative methods to achieve a better understanding of the reasons why bank staff commit workplace fraud, which is useful for policy makers, managers in the banking system and practitioners to improve the security of the banking mechanism in Iran.</p>	<p>Due to the ignorance of employees that the things they usually do are actually included in the misuse of assets. Example: using the internet network for personal use.</p>
10	(Iheme, 2021)	<p>Ayode et al. as discussed by the authors examine the underlying defects in the cross-border legal framework on asset recovery and confiscation and provide suggestions on how these defects can be remedied.</p>	<p>Theft of public assets is correlated with poverty in developing countries. Weak legal frameworks hamper asset recovery and confiscation efforts.</p>
11	(Orchard & Decker, 2006)	<p>In this article, a teaching case intended for use in an undergraduate audit course or fraud exam is presented, in which</p>	<p>Wayne Manufacturing is at risk for asset misappropriation and fraudulent financial reporting due to</p>

No.	Researcher, Year	Summary	Factors causing asset misappropriation
		students are introduced to a medium-sized company in the Midwestern US that manufactures parts for companies such as General Motors (GM) and Ford.	conditions such as employee stress from potential layoffs and opportunities for asset misappropriation.
12	(KULA Professor of Accounting et al., 2011)	In this paper, the importance of employee fraud risk factors relating to misstatements arising from asset misappropriation is evaluated in a survey of top-level executives from a sample of 70 companies listed on the Istanbul Stock Exchange.	"Attitude/rationalization" is the most important fraud risk factor. Effective internal controls are essential against employee abuse.
13	(Chapple et al., n.d.)	In this article, the authors examine the occurrence of abuse-type fraud in Australian listed companies and the relationship between the incidence of this type of fraud and the strength of corporate governance.	The study found that CEO duality increases the likelihood of fraud, while a larger number of independent directors on the audit committee reduces the level of fraud.
14	(Mustafa & Ben Youssef, 2008)	In this article, the authors extend previous literature examining the relationship between asset misappropriation events and audit committee effectiveness and classify audit committee financial expertise into two groups: accounting financial experts and non-accounting financial experts.	Financial expertise does not significantly reduce asset misuse. Higher independent members with expertise correlated with less likelihood of misappropriation.
15	(Mykhailenko, 2022)	In this article, the author examines the issue of acquisition of assets by third parties in light of the	Two acquisition methods: direct and indirect for unjustified assets.

No.	Researcher, Year	Summary	Factors causing asset misappropriation
		unfounded questions raised and analyzes the concepts of "on behalf of" and "the ability to directly or indirectly perform acts with respect to assets identical in content to the exercise of the right to dispose of" for the purpose of recognizing the assets as unreasonable and charging them to state revenue.	A third party often acts as the nominal owner of the asset.
16	(John Dzarsa, n.d.)	Asset misappropriation and improper expense recognition have insignificant effects on the financial performance of non-financial companies listed in Nigeria.	Improper expense recognition
17	(tanzi & Prakash, 2000)	In this paper, the author argues that the habit of attributing efficiency to public expenditure can give false results when, as is often the case, public institutions use public assets (land, buildings, etc.) without taking into account the costs for that use.	The government is wasting public assets due to lack of incentives.
18	(Shelton & Shelton, 2014)	Asset misappropriation is the most common form of fraud, with approximately 86.7% of fraud cases reported as a form of wrongful asset forfeiture, which is roughly \$2 million more than the next closest type of fraud, corruption.	Fraud Diamond
19	(Semrau et al., 2008)	In this article, the author points out that embezzlement may arise even among the most	embezzlement and fraud in donor-funded health projects, particularly through the

No.	Researcher, Year	Summary	Factors causing asset misappropriation
		trained, hardworking and trusted employees in an organization, and the scope of corruption and fraud in an organization can be significant.	case study of Project ABC. financial practices, employee behavior, and project management issues.

The results of the *literature review* research show that all factors in the fraud hexagon theory are not necessarily the cause of asset misuse. There are several studies that mention that some of the factors in the fraud hexagon theory have a negative relationship with asset misuse. The findings of this study do not provide empirical evidence supporting the hypothesis that work practices have an impact on asset use limitations. This suggests that employees are not constantly burdened with their work, and may be able to adjust to their work environment. (Haron et al., 2022).

Of the 19 research journals, 17 research journals agree that the opportunity factor affects asset misuse. According to the study findings, a high level of individual authorization influences a larger group of people to commit supported fraud. When a worker has a strong individual opinion, they may be able to participate in fraudulent activities without receiving much criticism from other workers or from themselves. (Wahyulistyo & Cahyonowati, 2023). Opportunity also serves as a contributing factor to fraud, which is often related to internal weaknesses, such as the inability to commit fraud when there is no separation of duties in the process of receiving, giving, and selling money performed by similar people (Setiawan & Haryadi, 2022).(Setiawan & Haryadi, 2022). When leaders are relaxed or complacent about supposed controls, this provides an opportunity for fraudsters to commit fraudulent acts (Haron et al., 2022). (Haron et al., 2022).. The perpetrator feels that he will design and implement fraudulent acts if he is not caught. Individuals must see the opportunity as true, indicating that the opportunity is authentic. Because of this, the opportunity is said to be that there is a lack of control and that the door is wide open to commit fraud (Dani et al., 2022).

With the various research results above, it can provide an overview to future researchers that the most influential factor causing asset misuse is the opportunity factor so that in the future steps can be mapped in preventing the emergence of opportunity factors so that asset misuse can be avoided.

## Conclusion

The development of research related to the factors that cause asset misuse can be mapped into several factors according to the *Fraud Hexagon* Theory. The Scispace database is the largest database in the publication of articles that discuss the factors that cause asset misuse, namely 19 journals. The publication trend shows that 2021-2022 is the most years in the release of publications,

namely 3 journals. The most popular research method uses quantitative methods. This is based on the fact that most studies use technology in the fraud detection and investigation process.

The results of the VOSviewer output provide information to the research on the factors that cause the most frequent misuse of assets from the reference articles that have been collected by researchers so that it can provide convenience to future researchers in conducting research related to preventing asset misuse by mapping the steps to minimize the occurrence of opportunity factors. Based on this information, future researchers can also analyze other factors that cause asset misuse.

The data mapping process in this study still uses a manual method, namely using Microsoft Excel. VOSviewer software is only used to see the most dominant factors causing BMD misuse. Future researchers can increase the number of studies by increasing the number of databases to find out more broadly how research on the factors that cause asset misuse and how to prevent it.

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