



FRAUD IN PUBLIC ADMINISTRATION

A bibliometric study

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ABSTRACT

The uses of Fraud Theory have been explored in various contexts, but most studies focus on the private sphere. In this work, a bibliometric analysis of international research addressing Fraud Theory in the context of Public Administration was carried out, from 2013 to 2023, using the Web of Science (WoS) database. Data processing protocols based on Lotka, Zipf, and Bradford's laws were applied. The main objective was to highlight the need to intensify research based on Fraud Theory in the public context, aiming to provide theoretical support for the development of advanced technological systems for fraud detection, such as artificial intelligence. The results revealed that 2022 was the year with the highest scientific production on the subject, and that the United States of America (USA) leads in the number of publications. The most frequent keywords were "fraud," "corruption," "fraud triangle," and "accountability"; the most cited author was Cressey, with 32 citations; The area with the



highest production was Business Economics. It was found that most research focuses on fraud in general, electoral fraud, audits, controls, and denunciations; that there are no specific discussions about the element of “opportunity for fraud” in the public context; and that it is urgent to expand investigations into artificial intelligence and digital government, combined with control mechanisms, including the perspective of decision-makers. Therefore, it was found that it is still necessary to advance in the understanding and application of Fraud Theory in the public sector.

Keywords: Fraud Theory; public administration; WoS; Lotka’s, Zipf’s, and Bradford’s laws; control mechanisms; technology.

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1 INTRODUCTION

This is a bibliometric study on Fraud Theory within the scope of Public Administration, covering the period from 2013 to 2023 and using WoS. The objective was to analyze how Fraud Theory and Public Administration are addressed in international articles that simultaneously deal with both topics.

It is first necessary to distinguish developments in the public sector under two conceptual dimensions. The term *public administration* refers to the material activity of managing collective interests, whereas *Public Administration* designates the State’s organizational structure, composed of agencies, entities, and public officials governed by a specific legal framework (Di Pietro, 2013). This distinction is crucial because Fraud Theory does not apply uniformly across these domains and instead requires context-specific approaches. For the purpose of this analysis, the concept of Public Administration as an organizational structure was adopted, as it is the most comprehensive and appropriate to the proposed scope.

Fraud, among other definitions, may be understood as a deliberate action aimed at obtaining personal, financial, or other types of advantage to the detriment of others, going beyond the mere violation of legal norms and encompassing unethical behavior that undermines the development of a fair and equitable society (Brazil, 2018). Failure to pay attention to the causes of fraud in the public sector can have significant impacts on society, as demonstrated by government fraud committed by impostors, which has caused multimillion-dollar losses (Robb; Wendel, 2022), especially in public procurement, a particularly vulnerable segment (Rustiarini; Sutrisno; Nurkholis; Andayani, 2019; Khan; Bakar, 2022). Fraud is also a crucial factor in triggering severe financial crises (Cheliatsidou *et al.*, 2023).

To understand the behavior of fraudsters and identify the motivations that lead to fraudulent acts, Donald Cressey developed Fraud Theory in the 1950s. It has since been applied in various contexts, such as the construction industry (Deng *et al.*, 2013), healthcare plans (Haruddin; Purwana; Anwar, 2021), financial statements (Biduri; Tjahjadi, 2024), and the market in general (Alger; Salanié, 2006). Research shows that most studies focus on private



organizations, and there is a notable scarcity of research on the public sector, a gap that needs to be filled. It is therefore important to explore Fraud Theory in this context, for the benefit of public interest and the common good (Owusu; Koomson; Alipoe; Kani, 2022; D'Andreamatteo; Grossi; Mattei; Sargiacomo, 2024; Malau; Ohalehi; Badr; Yekini, 2021).

This bibliometric study on Fraud Theory applied to Public Administration contributes to mapping, quantifying, and assessing the international research output on the topic published between 2013 and 2023. Although the Theory provides a solid understanding of the motivations behind irregularities (Alfarago; Mabur, 2022), there is a clear need to broaden and deepen investigations in the area, especially concerning the recent Pentagon and Hexagon Theories, which have not yet been explored in detail (Chimonaki; Papadakis; Lemonakis, 2023).

Given that fraud in the public sector represents an ongoing challenge and that there are gaps in existing studies, it is justified to examine how Fraud Theory has been discussed in published international articles, identifying authors, trends, areas of greater concentration, and new perspectives for expanding theoretical knowledge.

2 LITERATURE REVIEW

Fraud and corruption are phenomena that require theoretical grounding to be understood. Researchers from different fields seek to explain why and how fraudulent behavior occurs. This knowledge supports the development of control mechanisms and is also relevant within the public sphere.

2.1 Concepts of fraud and corruption

The concept of fraud is broad, encompassing multiple dimensions, financial, tax-related, administrative misconduct, among others, and has been developed both in academia and within institutions that deal directly with this phenomenon. Although definitions do not vary significantly, it is important to distinguish them to ensure conceptual precision and analytical coherence.

According to Santos, Amorim and Hoyos (2010), fraud is characterized by obtaining benefits through transgression, not necessarily a violation of legal norms but rather an offense against morality. For The Institute of Internal Auditors (2008), fraud is any intentional act or omission designed to deceive others, resulting in losses to the victim and/or gains to the perpetrator. Intent is an important element in differentiating fraud from error.

Regarding benefit, although fraud typically yields gains for the perpetrator or third parties, this is not a necessary condition. Fraud may be committed solely with the intent to cause harm, even when the perpetrator derives no direct advantage. The reverse may also occur, benefits may arise for the perpetrator even without actual harm. When benefits do occur, they may be direct, the most common form, or indirect, taking the shape of some advantage that may not necessarily have monetary value (Brazil, 2018). The field of fraud analysis is vast and still faces conceptual challenges, similar to the study of corruption (Santos; Amorim; Hoyos, 2010).



There is reasonable difficulty in reaching a consensual definition of corruption due to the wide variety of acts that could be classified as corrupt (Brei, 1996). Fraud and corruption are similar but not synonymous. Corruption is only one of the three categories of fraud, the others being “misappropriation of assets” and “fraudulent reporting”. Therefore, corruption is a form of fraud (Santos; Amorim; Hoyos, 2010).

The term “corruption” is considered an umbrella term covering various illicit behaviors (Brazil, 2018). It refers to illegal acts committed by public agents to the detriment of the collective interest, based on compliance or noncompliance with the law, and not necessarily on moral judgment (Santos; Amorim; Hoyos, 2010). It also includes crimes against the Public Administration (Oliveira, 1991). Thus, fraud, corruption, and administrative offenses are intrinsically related, with fraud being the broadest concept.

2.2 Fraud theory

Studies on fraud have developed since the 1950s, incorporating contributions from various fields of knowledge such as business economics, law, public administration, information technology, and criminology. This evolution is supported by a wide range of research, case studies, practical experiences, and analyses of fraud across multiple public and private contexts.

Fraud Theory itself was originally developed by Donald Cressey when he conducted research with imprisoned fraud offenders in the U.S. prison system. His objective was to identify the factors that led “trustworthy people” to become “violators of financial trust” and commit fraud (Cressey, 1953, p. 30. Our translation).

According to Cressey (1953), fraud results from three factors and is conditioned by them: pressure, opportunity, and rationalization. The combination of these elements is known as the Fraud Triangle. “Pressure” refers to the circumstance or motive that leads a person to commit a fraudulent act, which can be financial, emotional, social, or psychological. “Opportunity” refers to a favorable condition that enables fraud to occur unnoticed, such as gaps or weaknesses in an organization’s internal control system. “Rationalization” refers to the mental process by which a person justifies fraudulent actions or convinces themselves that such actions are acceptable or justifiable, which may involve ethical distortion, creation of internal narratives that minimize the seriousness of the fraud, or the perception that fraud is a necessary means to achieve a legitimate objective.

Later studies added new factors that expanded Cressey’s perspective. Wolfe and Hermanson (2004) introduced “capability,” referring to the ability, knowledge, and resources a person has to commit fraud. This includes technical knowledge, access to systems or confidential information, manipulation or persuasion skills, and the capacity to evade detection.

A few years later, Crowe (2011) highlighted “arrogance,” a factor that refers to an excessively confident or presumptuous attitude of individuals who believe they can evade detection or punishment for fraudulent behavior.



Vousinas (2019) introduced an additional element, “collusion,” relating to cooperation or conspiracy between two or more individuals to commit fraud. Adding collusion, the geometry of fraud expanded into a hexagon. Collusion may involve networks of individuals who mutually benefit from fraud, share privileged information, coordinate efforts to evade detection, or distribute the proceeds obtained. Its presence significantly enhances perpetrators’ capacity to circumvent internal controls, conceal fraudulent activities, and prolong the duration of fraudulent schemes.

Fraud Theory has evolved from the Fraud Triangle (Cressey, 1953) to the Fraud Hexagon (Vousinas, 2019), as shown in Table 1.

Table 1 – Fraud Theory

Theory	Author	Year	Elements
Fraud Triangle	Cressey	1953	Pressure, opportunity, rationalization
Fraud Diamond	Wolfe and Hermanson	2004	Pressure, opportunity, rationalization, capability
Fraud Pentagon	Crowe	2011	Pressure, opportunity, rationalization, capability, arrogance
Fraud Hexagon	Vousinas	2019	Pressure, opportunity, rationalization, capability, arrogance, collusion

Source: elaborated by the authors (2023).

2.3 Fraud Theory and topics explored in Public Administration

Some authors have dedicated themselves to understanding Fraud Theory and its elements applied to the public context (Sukmadilaga *et al.*, 2022). From the analysis of the selected articles, it was possible to identify distinct categories organized according to the main topics addressed.

Table 2 – Main topics

Topics	Percentage
Prevention, combat, detection	17%
Election and electoral context	12%
Cause and consequence	10%



Topics	Percentage
Audit, oversight and complaint	9%
Study, research and theory	8%
Governance, politics and regulation	7%
Digital government and artificial intelligence	6%
Public contract	4%
Cost and opportunity	4%
Other topics	23%

Source: elaborated by the authors (2023).

Research linking Fraud Theory to its evolution is concentrated in traditional fields focused on understanding fraud and its elements. There is, therefore, room to broaden the thematic scope and to strengthen studies by exploring areas that remain under-investigated.

Authors such as Züger and Asghari (2022), Mir, Kar and Gupta (2022), and Qiu, Luo and Guo (2021) indicate that research and theories on fraud increasingly tend to align with digital government and the use of artificial intelligence. This occurs because the effectiveness of control mechanisms is strengthened when supported by technological solutions (Yusuf; Nawawi; Salin, 2023). Furthermore, in environments where awareness and monitoring of fraudulent practices are higher, levels of fraud prevention, detection, and mitigation also tend to be higher (Máté et al., 2019).

3 METHODOLOGY

The proposed study adopts a bibliometric approach, suitable for quantifying scientific research output through the application of Lotka's law — which measures author productivity, Zipf's law — which captures keyword frequency, and Bradford's law, which identifies the productivity of journals within a given field of knowledge (Vanti, 2002). A qualitative orientation was employed, grounded in an extensive review of the literature.

In line with these laws, the study's methodological protocol was structured into sequential and complementary steps designed to ensure rigor in the identification, selection, and analysis of the bibliographic material.

In the first step, the Web of Science Core Collection was selected as the primary database. This choice reflected its breadth, quality, and international relevance, ensuring that the study encompassed well-established and widely recognized scientific output in the field.



In the second step, search algorithms were defined in Portuguese, combining the terms “Teoria da Fraude” (and its variants), “público,” “governo,” and “conhecimento”. This phase aimed to map potential national approaches to the topic. However, the searches returned no results, suggesting possible limitations in the database’s indexing of research published in Portuguese, even though it includes Brazilian studies published in other languages.

The third step involved reframing the search strategy in English, which significantly expanded the universe of results. Boolean operators and sets of synonyms were employed to enhance search sensitivity and ensure the identification of relevant studies, even when the terms of interest appeared with conceptual or terminological variation. The resulting articles were then subjected to an initial screening.

In the fourth step, refined filters were applied, limiting the results to peer-reviewed journal articles published between June 1, 2013, and June 1, 2023. This temporal window ensured a sufficiently broad and up-to-date corpus, allowing the identification of recent developments in the field while avoiding obsolete data.

The fifth step consisted of mining the selected articles. Using Excel, the corpus was organized and refined through an analysis of titles, keywords, and abstracts. This phase was essential for removing duplicates and ensuring that only studies directly related to the research objective were retained.

Subsequently, in the sixth step, the approved articles were systematized. This phase involved categorizing the texts according to criteria such as recurrent themes, keywords, and publication areas. Authors, publication sources, and corresponding years were also classified, enabling the construction of an overarching view of the thematic and temporal distribution of the scientific output.

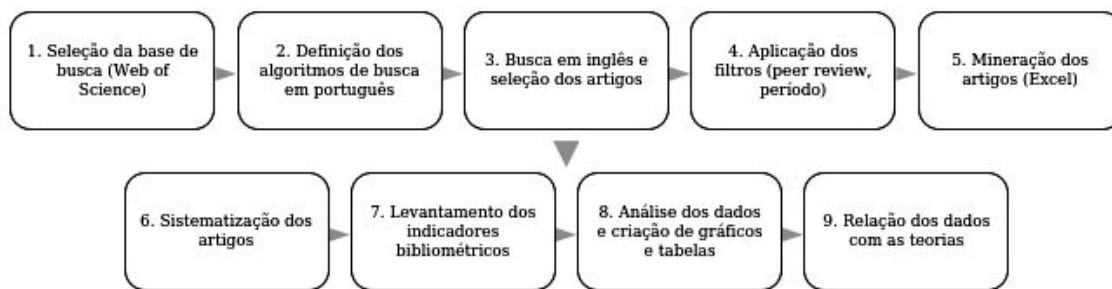
The seventh step involved identifying bibliometric indicators, with particular attention to the citation counts of articles and authors, allowing for the identification of the most influential studies and researchers. Additional variables, such as year of publication, country of origin, language, and journal title, were also examined, contributing to a more contextualized and comprehensive interpretation of the results.

The eighth step concerned the visual organization of the findings. Charts and tables were produced to present the results clearly and accessibly, facilitating the recognition of patterns, trends, and gaps identified throughout the study.

Finally, in the ninth step, the bibliometric data was interpreted in light of the foundational theories, particularly Fraud Theory and its contemporary extensions. This final analysis connected empirical findings to theoretical debates, strengthening the study’s conclusions and contributing to a deeper understanding of the dynamics and trajectories of the scientific literature on the topic. Figure 1 synthesizes the methodological stages of the study in accordance with the laws mentioned.



Figure 1 – Methodological stages



Source: elaborated by the authors (2023).

For the construction of the graphical bibliometrics, VOSviewer was used. This software enabled the generation of a keyword map and supported the co-occurrence analysis, considering only terms with at least five occurrences.

In the citation-by-document map, the same minimum threshold of five occurrences was applied. In both maps, the colored clusters group terms or documents that are closely related, with those displaying the greatest semantic or relational proximity positioned nearer to each other in the visual space. The connecting lines represent relational links, and their thickness indicates the strength of the relationship (Vanti, 2002).

The validity and reliability of the data were ensured through the use of the WoS database. Qualitative analysis complemented the bibliometric results, enabling the interpretation of trends and gaps. As the study relied exclusively on secondary data, ethical approval was not required. It is acknowledged, however, as a methodological limitation, that the findings are restricted to the use of a single database.

4 RESULTS AND DISCUSSION

Through the search keys presented in Table 3 below, 566 articles were identified. From this set, authors, citations, countries of publication, journals, fields, and institutions were traced, providing the basis for the subsequent discussion of the results obtained.

Table 3 – Search Keywords of the study

Ranking	Results	Search WoS
# 4	23	TS=((fraud theory) AND (public OR government) AND (knowledge))
# 3	47	TS=((fraud theory) AND (control) AND (public OR government*))
# 2	239	TS=((public OR government*) AND (fraud theory))



Ranking	Results	Search WoS
# 1	257	TS=((fraud) AND (theory OR triangle OR pentagon OR hexagon OR diamond) AND (public OR government*))

Source: elaborated by the authors (2023)

4.1 Identification of citations

Once the search keys were applied, 257 articles were initially identified. An individual review allowed for the selection of those specifically related to the themes of “government” and “fraud,” totaling 123. Articles published in non-peer-reviewed journals were then excluded, resulting in a final corpus of 100 articles.

A total of 766 citations were located across the 100 selected articles. After the removal of self-citations, 743 valid references remained, with a distribution ranging from 3 to 58 citations per article (average of 6.23). The H-index identified was 16, indicating that 16 articles had been cited at least 16 times. The two most highly cited articles each exceeded 50 citations (Lin; Chiu; Huang; Yen, 2015; Edelson *et al.*, 2017). The ten most cited articles are listed in Table 4.

Table 4 – Ten most cited articles

Ranking	Authors	Title of the article	Journal	Total of citations	Year	Country
1	Lin, Chiu, Huang and Yen	Detecting the financial statement fraud: the analysis of the differences between data mining techniques and experts' judgments	Knowledge-Based Systems	58	2015	USA
2	Edelson <i>et al.</i>	The effect of conspiratorial thinking and motivated reasoning on belief in election fraud	Political Research Quarterly	56	2017	USA
3	Claassen and Ensley	Motivated reasoning and yard-sign-stealing partisans: mine is a likable rogue, yours is a degenerate criminal	Political Behavior	42	2016	USA
4	Rispel, de Jager and Fonn	Exploring corruption in the South African health sector	Health Policy and Planning	41	2016	South Africa



Ranking	Authors	Title of the article	Journal	Total of citations	Year	Country
5	Little, Tucker and LaGatta	Elections, protest, and alternation of power	Journal of Politics	40	2015	USA
6	Levi	Assessing the trends, scale and nature of economic cybercrimes: overview and issues in cybercrimes, cybercriminals and their policing, in crime, law and social change	Crime Law and Social Change	39	2017	United Kingdom
7	Yiu, Wan and Xu	Alternative governance and corporate financial fraud in transition economies: evidence from China	Journal of Management	32	2019	China
8	MacGregor and Stuebs	The silent samaritan syndrome: why the whistle remains unblown	Journal of Business Ethics	29	2014	USA
9	Li <i>et al.</i>	Industry-wide corporate fraud: the truth behind the Volkswagen scandal	Journal of Cleaner Production	23	2018	Japan
10	Rustiarini, Sutrisno, Nurkholis and Andayani	Why people commit public procurement fraud? The fraud diamond view	Journal of Public Procurement	22	2019	Indonesia

Source: elaborated by the authors (2023).

Following article selection, it was found that only 2% of the corpus consisted of review papers.

4.2 Authors with the most publications/citations and countries with the highest volume of publications

Based on the collected data, Table 5 lists the authors with the greatest number of publications on the subject.



Table 5 – Number of publications and authors

Authors	Number of publications	%
Gottschalk	3	3%
Alam	2	2%
Little	2	2%
Macgregor	2	2%
Said	2	2%
Stuebs	2	2%
Uscinski	2	2%
Xu	2	2%
Outros	83	83%
Total	100	100%

Source: elaborated by the authors (2023).

Table 6 presents the most cited authors, along with the number of works they have published. In total, 262 authors received 2,321 citations, of which 623 (26.84%) were concentrated among the ten most cited authors. Notably, each of these ten authors had only one or two publications.

Table 6 – Number of publications and citations

Authors	Publications	Citations
Uscinski	2	65
Chiu	1	58
Huang	1	58
Lin	1	58
Yen	1	58
Alduncin	1	56
Edelson	1	56
Krewson	1	56



Authors	Publications	Citations
Sieja	1	56
Little	2	54
Xu	2	48
Total	14	623

Source: elaborated by the authors (2023).

Table 7, which displays authors with more than seven co-citations, was generated using VOSviewer, applying a threshold of at least 12 co-citations per author.

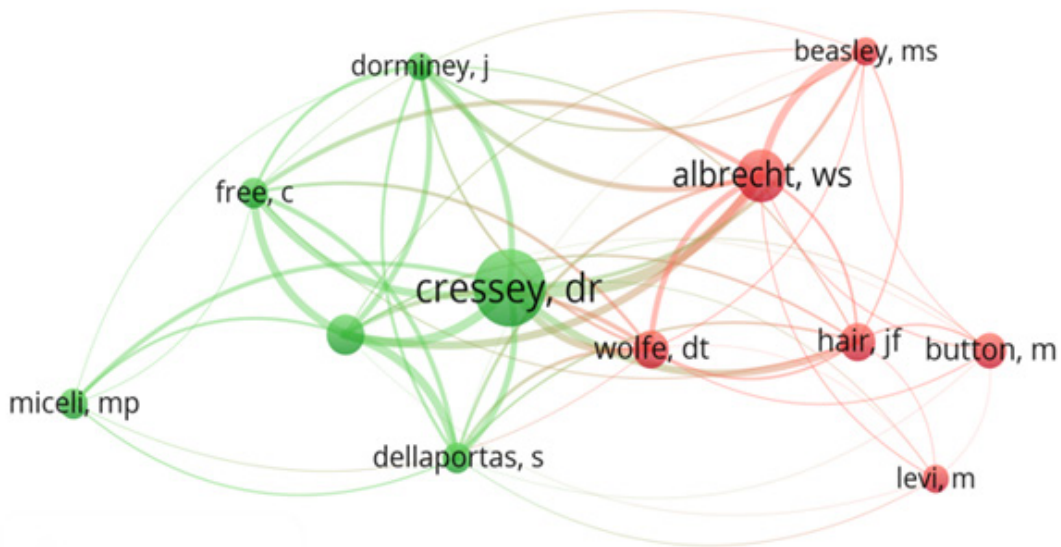
Table 7 – Authors with more than 7 co-citations

Authors	Co-citations
Cressey	32
Albrecht	22
Murphy	17
Hair	16
Wolfe	16
Button	15
Dellaportas	13
Free	13
Miceli	13
Beasley	12
Dorminey	12
Total	193

Source: elaborated by the authors (2023).



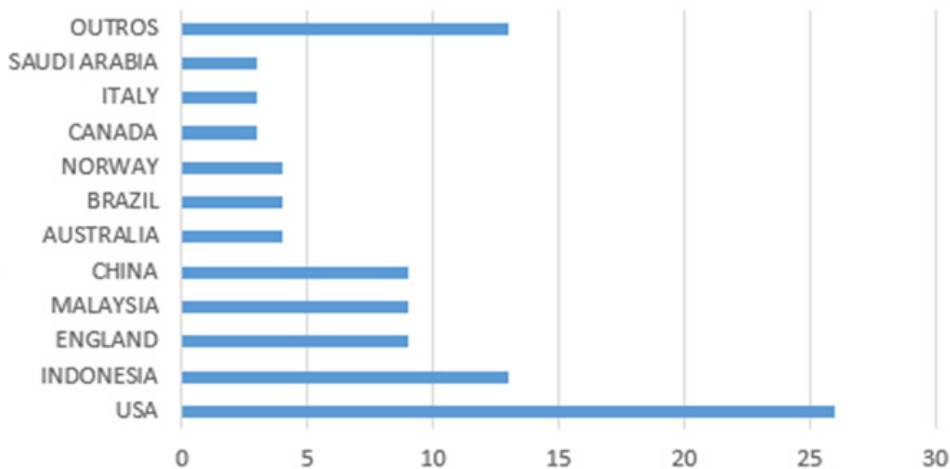
Figure 2 – Co-citation diagram with a minimum of 12 co-citations per author



Source: prepared by the authors (2023).

It was observed that 26% of the studies were conducted in the United States. The next most prolific country was Indonesia, with 13%, followed by England, with 9%. Brazil accounted for 4% of the publications.

Chart 1 – Countries with the highest frequency of publications



Source: elaborated by the authors (2023).



4.3 Institutions, fields, and journals

Table 8 presents the seven institutions with the highest number of publications.

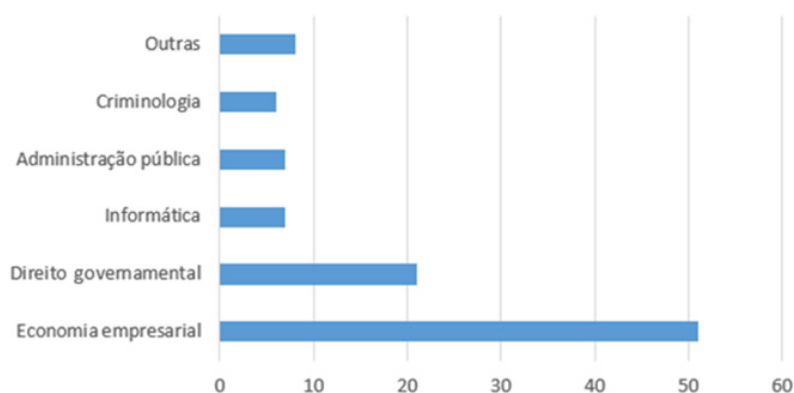
Table 8 – Institutions with the highest number of publications

Authors	Publications	%
Universiti Teknologi Mara	5	5%
BI Norwegian Business School	3	3%
Universiti Utara Malaysia	3	3%
Baylor University	2	2%
Cornell University	2	2%
Diponegoro University	2	2%
George Mason University	2	2%
Other	81	81%

Source: elaborated by the authors (2023).

Institutional output was relatively balanced, with no significant concentration. Notable contributions included *Universiti Teknologi Mara*, with five publications (5%); BI Norwegian Business School, with three publications; and *Universiti Utara Malaysia*, also with three publications (3%). Other institutions contributed between 1% and 2%. The fields of knowledge represented in the 100 articles are shown in Figure 4

Chart 2 – Research by field



Source: elaborated by the authors (2023).



Among these fields, 51 articles were classified under business economics; 21 under governmental law; 7 under public administration; 7 under information technology; and 6 under criminology, together comprising 92% of all publications. Fields grouped under “Other” included social sciences (miscellaneous topics), sociology, engineering, psychology, communication, environmental sciences, ecology, and philosophy.

The journals with the greatest number of publications appear in Table 9. The twelve leading journals showed similar publication counts, with no single outlet standing out. The journals with the highest number of articles were *Journal of Business Ethics*, *Managerial Auditing Journal*, and *Political Research*.

Table 9 – Journals with the most publications

Journals	Publications	%
Journal of Business Ethics	3	3%
Managerial Auditing Journal	3	3%
Political Research Quarterly	3	3%
Asia Pacific Management Accounting Journal	2	2%
Cogent Business Management	2	2%
Deviant Behavior	2	2%
Economic Annals XXI	2	2%
Economies	2	2%
Electoral Studies	2	2%
International Journal of Advanced Computer Science and Applications	2	2%
Journal of Accounting and Public Policy	2	2%
Journal of Money Laundering Control	2	2%
Otros	73	73%
Total	100	100%

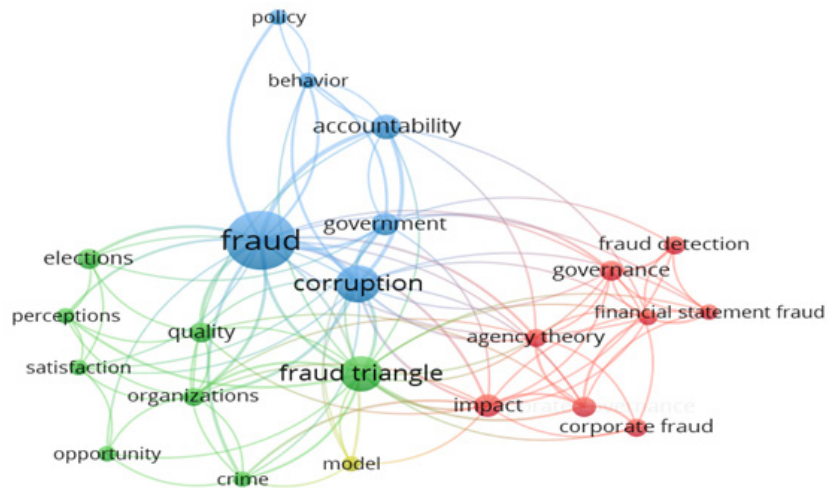
Source: elaborated by the authors (2023).



4.4 Analysis of keywords and terms

As previously demonstrated, the co-occurrence analysis revealed 23 keywords organized into four distinct clusters. The most frequent terms were “fraud” (8 occurrences), “corruption” (16), “fraud triangle” (15), and “accountability” (8). The resulting map displays color-coded clusters, each representing an interrelated group of nodes.

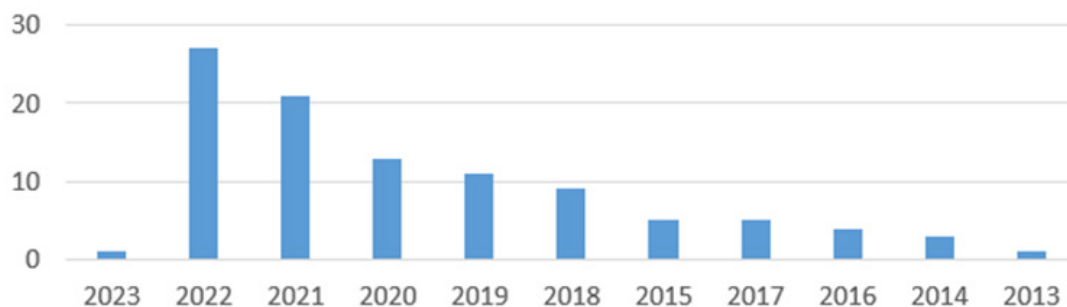
Figure 3 – Clusters and keywords



Source: elaborated by the authors (2023).

The year with the highest volume of scientific output was 2022, with 27 articles (27.0%), followed by 2021 with 21 articles (21.0%). Together, the years 2020, 2021, and 2022 accounted for 41.0% of all publications in the last decade.

Chart 3 – Annual scientific production



Source: prepared by the authors (2023).



4.5 Discussion

The results indicate that empirical validation of Fraud Theory remains scarce. Consistent with Owusu, Koomson, Alipoe, and Kani (2022), most research continues to focus on private-sector organizations, despite the public sector being an equally relevant field (Deng *et al.*, 2013). This underscores the need to expand scholarly work on the application of Fraud Theory within Public Administration, particularly in exploring its potential utility in governmental contexts (Owusu; Koomson; Alipoe; Kani, 2022).

It was also observed that the elements of Fraud Theory have not been substantially expanded beyond those outlined by Cressey (1953); Wolfe and Hermanson (2004); Crowe (2011); and Vousinas (2019). No additional results emerged from including the term “knowledge” in the search algorithms, suggesting a lack of discussion concerning the knowledge associated with the “fraud opportunity” element in Public Administration. This finding highlights the need for studies that explore new motivating factors behind fraud, as well as research that deepens the discussion of opportunity, already recognized in the literature, and the conditions that facilitate its occurrence, thereby improving control mechanisms (Rendon; Rendon, 2016). More recent elements of Fraud Theory, including those incorporated into the Pentagon and Hexagon models, remain underexplored in the public-sector context.

Additionally, the analysis revealed that studies largely emphasize fraud control through autonomous and independent control systems that do not involve public-sector decision-makers. This raises the need to consider fraud control from the standpoint of decision-makers themselves, ensuring alignment with the existing mechanisms. Relatedly, it was noted that knowledge of the “fraud opportunity” element is not used to inform decision-making, despite its potential, especially when supported by technological systems (Yusuf; Nawawi; Salin, 2023), including digital government tools and artificial intelligence (Züger; Asghari, 2022; Mir; Kar; Gupta, 2022; Qiu; Luo; Guo, 2021). Developing decision-support and control strategies grounded in an understanding of fraud opportunities, enhanced by technological resources, represents a promising avenue for future research.

Overall, this study demonstrates that expanding research in this field is essential not only to address persistent gaps in the literature but also to strengthen the understanding and practical application of Fraud Theory in Public Administration. Future studies may be undertaken in a variety of contexts, with particular relevance for public procurement (Lyra; Damásio; Pinheiro; Bacao, 2022; Lima *et al.*, 2023; Batista, 2024; Weingärtner; Batista; Köchli; Voutat, 2021).

5 FINAL CONSIDERATIONS

Given the importance of examining Fraud Theory within the context of Public Administration, this study conducted a bibliometric analysis of international publications from 2013 to 2023 using the WoS database. A total of 566 articles were initially identified using the defined search criteria, of which 100 were selected for review. No additional articles emerged through the inclusion of the term “knowledge,” suggesting an absence of discussions specifically addressing knowledge



related to the “fraud opportunity” element in public institutions. The analysis examined the frequency of publications by country, the most productive institutions, fields of knowledge, journals, keywords, temporal distribution, most cited authors, and authors with the highest scientific output.

The relevance of the study is reinforced by its reliance on the world’s leading citation database, WoS. Although it does not encompass all publications on Fraud Theory, the study’s scope and methodological rigor ensure the robustness and representativeness of its findings.

The authors with the greatest number of publications were: Petter Gottschalk; Md. Mahmudul Alam; Andrew T. Little; Jason E. MacGregor; Jamaliah Said; Martin T. Stuebs Jr.; Joseph E. Uscinski; and Yuehua Xu. With respect to Zipf’s Law, three main clusters emerged: “fraud,” “fraud triangle,” and “agency theory”. The principal journals identified were: *Journal of Business Ethics*; *Managerial Auditing Journal*; *Political Research Quarterly*; *Asia Pacific Management Accounting Journal*; *Cogent Business & Management*; *Deviant Behavior*; *Economic Annals XXI*; *Economies*; *Electoral Studies*; *International Journal of Advanced Computer Science and Applications*; *Journal of Accounting and Public Policy*; and *Journal of Money Laundering Control*.

The findings show that scientific production on the topic has grown steadily and has gained relevance within Public Administration. Despite this progress, the literature on corruption and fraud in the public sector remains limited (D’Andreamatteo; Grossi; Mattei; Sargiacomo, 2024). Thus, research on Fraud Theory in Public Administration constitutes a promising and still underexplored field (Owusu; Koomson; Alipoe; Kani, 2022).

Enhancing social commitment to public-interest issues and the common good is essential to foster an environment conducive to advancing research in this area. Such studies hold both theoretical and practical value, particularly those aimed at understanding the “fraud opportunity” element and the other components of the theory. Investigations of this nature can provide relevant inputs for developing technology-based decision-support systems and for advancing fraud detection through artificial intelligence.



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