Financial Statement Fraud Research Landscape: The Role of Corporate Governance in Building Sustainable and Resilient Future

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Abstract

This study maps the research landscape on financial statement fraud and corporate governance using a bibliometric approach. In contrast to previous studies that mainly employed systematic literature reviews, bibliometric mapping remains limited, even though it is essential to objectively identify trends, influential authors, and research gaps. Data were retrieved from Scopus using the keywords "financial statement fraud" and "corporate governance" for the period 1996–2025, and analyzed with Publish or Perish, Excel, Mendeley, and VOSviewer. The results reveal three phases of publication development: the early stage (1996–2010), stable growth (2011–2018), and a significant surge (2019–2025). Visualization highlights five main clusters: governance and earnings management; transparency and internal control; modern fraud theories; financial indicators; and perception. The novelty of this study lies in integrating financial statement fraud and corporate governance with sustainability issues, emphasizing that effective governance not only reduces fraud but also fosters sustainable and resilient firms. Practically, the findings provide guidance for regulators, policymakers, and boards of directors to strengthen governance, improve audit quality, and cultivate ethical culture to mitigate fraud risks.

Keywords : *corporate governance, bibliometrics, financial statement fraud, sustainability*.
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