

## **ABSTRACT**

*This study presents a systematic review analysis of patterns and developments in corporate governance and fraud research. Through this systematic review, the research aims to identify patterns, trends, and key findings in the literature as well as analyze the development of corporate governance and fraud research to provide direction for future research on similar topics.*

*This systematic review research uses Scopus, ScienceDirect, and Emerald Insight databases as primary sources to identify and collect relevant articles. Articles were selected using predetermined keywords and filtered according to established inclusion and exclusion criteria. The article screening results using the PRISMA Flowchart tool yielded 53 articles with a research period ranging from 2010 to 2024 for analysis and synthesis. These articles originated from various international journals with the Journal of Financial Crime being the most dominant. Malaysia, Indonesia, and China became the countries most frequently used as research objects.*

*The analysis results conclude that there is a consistent increase in academic interest in this issue, with a surge in publications in 2022. The analyzed research is dominated by quantitative approaches with survey methods and secondary data analysis. Financial statement fraud, corporate fraud, and fraudulent financial reporting are the most frequently studied types of fraud. Various elements of corporate governance have proven to have a central role in fraud prevention, such as board independence, CEO duality, board size (5-9 people ideal), gender diversity (especially the presence of women in managerial positions), audit committees (number of members, meeting frequency, expertise, and independence), ownership structure (managerial, institutional), compensation (board, directors, CEO/CFO), internal audit, internal control systems, as well as financial and industry expertise of strategic position holders. The majority of research uses public companies as subjects, but there are also studies on Islamic financial institutions, zakat institutions, state-owned enterprises, and other public sector institutions.*

*Future research may consider expanding research samples, exploring new variables in the relationship between corporate governance and fraud (such as leadership demographic characteristics, behavioral factors, and internal auditor competence), conducting comparative studies between countries, diversifying research methodology by combining qualitative and quantitative approaches, as well as strengthening governance and audit aspects through research on organizational ethical culture and multi-level audit programs for fraud prevention.*

**Keywords:** *Fraud, Systematic Review, Corporate Governance.*