

# Mapping The Scientific Landscape of Follow the Money Approach in Fraud Detection: Bibliometric Analysis Using Watase Uake

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## ABSTRACT

*This study aims to map the scientific landscape of the "Follow the Money" approach in fraud detection and forensic auditing through a systematic literature review and bibliometric analysis using the Watase Uake software. As financial crimes become increasingly complex in the digital era, the "Follow the Money" method serves as a critical tool for tracing illicit financial flows and uncovering fraudulent schemes. However, despite its practical application, academic literature related to this approach remains fragmented across various disciplines. By analyzing 10 selected articles from Scopus-indexed journals (Q1–Q4) between 2015 and 2025, this research identifies trends in keyword usage, author and journal impact, publication years, and thematic focuses. The findings reveal that while interest in this topic has grown, particularly in relation to anti-money laundering and governance, there is still a lack of methodological standardization and integration with digital audit tools. Moreover, the study highlights key research gaps, including limited empirical data, underdeveloped cross-jurisdictional frameworks, and insufficient attention to digital fraud and e-commerce contexts. Ultimately, this research contributes to advancing theoretical discourse and provides practical guidance for developing data-driven, transparent, and accountable forensic audit strategies in both public and private sectors.*

Keywords: *Follow the Money, Forensic Audit, Fraud Detection, Bibliometric Analysis, Investigative Auditing*

## INTRODUCTION

In the midst of a modern era filled with complex global financial transaction systems, rapid developments in digital technology, and rampant cross-border financial crime, the 'Follow the Money' approach has become a key pillar in financial investigations. This concept is based on the assumption that every act of financial crime leaves a trail in the form of fund movements, whether through bank transfers, asset acquisitions, the use of intermediaries, or digital transaction activities (1). In forensic auditing practice, this approach is an important tool that enables investigators, auditors, and supervisory authorities to uncover patterns and structures of crime hidden behind the complexity of financial data (2).

One discipline that relies heavily on this approach is investigative auditing, which is a systematic process conducted to detect and prove the occurrence of irregularities or fraud in depth (3). Auditors are required to have not only technical accounting skills, but also forensic skills, including analysing cash flows, mapping suspicious transaction patterns, and tracing the involvement of related parties (4). Therefore, Follow the Money is not merely a supplement, but rather the core of investigative strategy in uncovering complex and organised financial crime schemes (5).

Theoretically, this approach has a strong foundation. Institutional Theory explains how structures, norms, and institutions can influence the actions of actors in the financial system, including how crime can occur due to

institutional weaknesses or loopholes (6). Meanwhile, the Broken Windows Theory states that neglecting minor offences can create a permissive climate for more serious crimes (7). In addition to these two theories, there is also the Fraud Diamond Theory by Wolfe & Hemanson (8) provides a more operational perspective in explaining how highly capable fraudsters are able to create financial engineering and cover their transaction tracks, requiring advanced tracking techniques such as Follow the Money to uncover them.

A number of high-profile cases have demonstrated the importance of this approach. The 1Malaysia Development Berhad (1MDB) scandal in Malaysia revealed how public funds were channeled to various offshore shell companies and used to purchase luxury assets. Similarly, in the Panama Papers case, a global network of offshore companies was used to hide assets from tax authorities and the public. The tracing of funds in both cases was key to the success of cross-border investigations involving agencies such as the FBI, Interpol, and global anti-corruption agencies.

In Indonesia, the Follow the Money approach has also been applied in major cases such as the e-KTP corruption scandal, the Jiwasraya case, and investigations into suspicious transactions by the Financial Transaction Reports and Analysis Centre (PPATK). In the e-KTP case, the flow of funds involving various parties, from government officials to businesspeople, was successfully identified through an investigative audit that combined

forensic techniques and money tracing (9). Unfortunately, despite its rapid growth in practice, scientific studies mapping the development of academic research related to this approach are still very limited, both in terms of methodology, theoretical context, and mapping the contributions of scientists.

This situation shows that there's a gap in scientific literature on how Follow the Money contributes to investigative auditing. So, we need a systematic and structured study to map out the scientific landscape of this approach and identify key intellectual actors, publication trends, and future research opportunities. By using bibliometric methods through software such as Watase Uake, this research is expected to make a significant scientific contribution, both theoretically and practically. This is where the novelty of this research lies. Unlike previous studies, which were conceptual or descriptive in nature, this study uses bibliometric analysis supported by Watase Uake software to visually and systematically map the scientific landscape of the Follow the Money approach in the context of investigative auditing.

Through this approach, the following will be identified: [1] the evolution of key topics and keywords in global literature, [2] the most influential authors and institutions, [3] the journals and countries with the most publications, and [4] potential research gaps for the future. Previous studies have demonstrated the relevance and effectiveness of the Follow the Money approach in detecting financial crimes, particularly in the

context of anti-money laundering and corruption investigations. For example, a study by Marco Grotteria suggests that corporate lobbying activities, although nominally involving relatively small amounts of money, create significant political risks for companies. These risks lead to increased capital costs, which ultimately reduce companies' incentives to invest in research and development (R&D) activities. Therefore, efforts to mitigate political uncertainty have the potential to encourage increased resource allocation to innovation at the macroeconomic level (10). Research by Grondona et al. highlights a systematic, economy-based approach to identifying specific countries and business channels that are most vulnerable to illicit financial flows. This approach supports the development of anti-IFF policies that are more targeted and responsive to the conditions of each country (11).

Dearden & Tucker prove that even though the darknet operates under pseudonymity, Bitcoin traces on the blockchain still enable identification ( $\approx 90\%$ ) and quantitative analysis of illegal activities. The integration of criminological approaches and blockchain technology enriches our understanding of the patterns, networks, and socio-economic context of darknet transactions. This research paves the way for the development of interdisciplinary methods in combating digital financial crime (2). Furthermore, research conducted by Ben Yehoyada found that by following the money trail, anti-Mafia investigators in Western Sicily not only

tracked the flow of criminal funds, but also shaped the political-economic construction of the Mafia in local social relations. These findings show that the 'money trail' sometimes represents power structures and economic-political networks that are far more complex than mere criminal transactions (12).

The initial findings of this study indicate that although 'Follow the Money' is widely discussed in the context of financial crime and anti-money laundering, its explicit relevance to investigative auditing remains underemphasised and scattered across various disciplines. This creates a need for the integration of perspectives in the fields of forensic accounting, financial law, and investigative auditing. Thus, this study not only contributes theoretically by enriching the conceptual framework of investigative auditing, but also practically provides a scientific roadmap that can be used as a reference by academics, policymakers, and practitioners in designing data- and technology-based investigative strategies.

## METHOD

This study adopts a Systematic Literature Review (SLR) approach to systematically identify, review, and synthesise academic literature relevant to investigative auditing and follow the money.

The SLR method was chosen because it aims not only to describe the results of previous studies, but also to compile comprehensive and structured knowledge mapping (13). Thus, this method is capable of producing a

synthesis of relevant theory and empirical findings (14). In addition, SLR enables topic trend analysis, bibliometric mapping, and identification of research gaps that still need to be explored in future studies (15). With this approach, the study is expected to contribute theoretically and practically to the understanding of follow the money.

This study utilised Watase Uake software as the main tool in conducting the research. Watase is an online platform designed to support collaboration between researchers in scientific activities (16). In the context of Systematic Literature Review (SLR), Watase provides various features such as Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA), Simple Meta-Analysis, Article Classification, and Data Visualisation (17).

The data sources in this study are integrated with the Scopus database, where articles are searched using the keyword 'follow the money' to facilitate the identification of relevant literature. The search criteria are set for a ten-year period, from 2015 to 2025, and focus on articles indexed in Q1 to Q4 journals in Scopus. The selection of the ScimagoJR and Scopus databases was based on the reputation and scientific quality of the journals guaranteed by both sources. The use of the keyword 'follow the money' aims to ensure that the topic is consistent with the research focus. The selected time frame allows the study to cover recent developments, while the restriction to Q1 to Q4 ranked journals aims to maintain the quality and credibility of the articles analysed. The keyword settings and search restrictions used by the researcher are shown in the image below:

FOLOW THE MONEY

KEYWORD IDENTIFICATION

No	Keyword	Raw	ABS	Act	View	SNA	Tag
1	follow the money	135	No	Get	View		Tag

+ Keyword [View Result](#)

RECORD LIMITATION

Criteria	Limitation
Year From	2015
Year To	2025
Tier (Q1,Q2,Q3,Q4)	Q1,Q2,Q3,Q4

[Synchronize Report](#) [Report Prisma](#)

**Figure 1: Keyword Identification**

The results of the above identification process yielded 135 articles that will be further processed through several stages such as identification, screening, and inclusion. In

SLR research, research questions (Request Questions) are formulated to prioritise research reviews. The following are the research questions in this study in the Table 1:

**Table 1: Research Question**

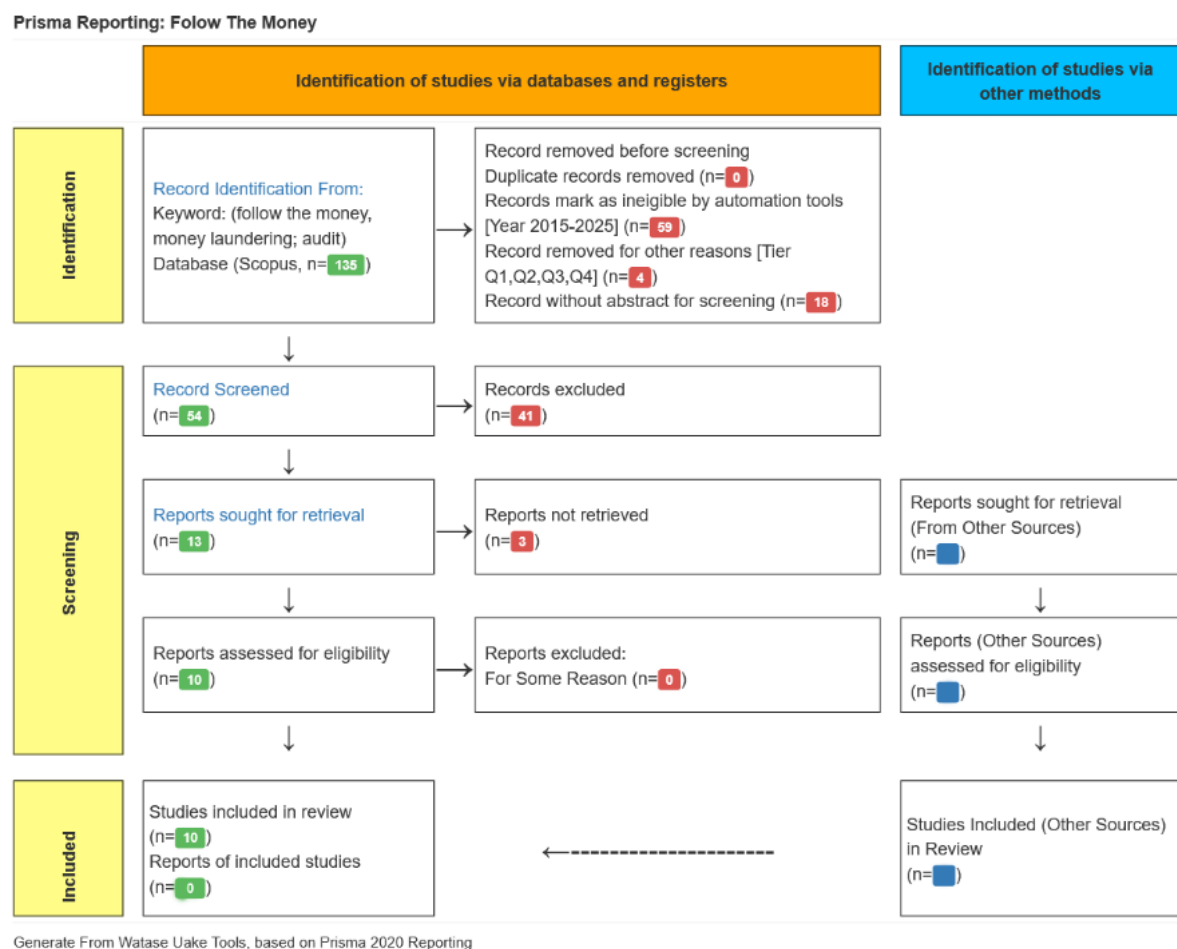
RQ	Description
RQ1	How the trend of follow-the-money research is reflected in bibliometric analysis?
RQ2	How is the "Follow the Money" concept theoretically constructed and associated with major theories within the field of forensic and investigative auditing?
RQ3	What are the existing research gaps in the current literature on the "Follow the Money" approach that need to be addressed to strengthen its academic foundation in forensic auditing?

**RESULTS AND DISCUSSION**

**Results**

Of the total 54 articles analysed, 10 articles met the criteria and were selected for further

analysis. The article selection process was carried out through the stages of identification, screening, and inclusion, which are described in detail in the Figure 2:



**Figure 2: Prisma Reporting By Watase**

The article selection process in this study followed the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines, which consist of three main stages: identification, screening, and inclusion. In the identification stage, a search

was conducted using the Scopus database with the keyword “follow the money,” yielding a total of 135 articles. Of these, 81 articles were eliminated prior to the screening process, with the following details: 59 articles did not meet the publication year criteria (2015–2025), 4

articles were from journals not included in the Q1 to Q4 rankings, and 18 articles did not have abstracts that could be screened. Next, 54 articles were screened based on their titles and abstracts, and 41 of them were excluded because they were not relevant to the focus of the study. Of the 13 remaining articles, only 10 were obtained in full and were deemed eligible for further analysis. Thus, a total of 10 articles that met all inclusion criteria were used in the analysis in this systematic review. The selected article is a research article conducted by Ferrante et al (18), Graham (19), Reibel et al (20), Levy et al (21), Beks and

Polhekke (22), Haeusler (23), Hughes (24), Jaysinghe et al (25).

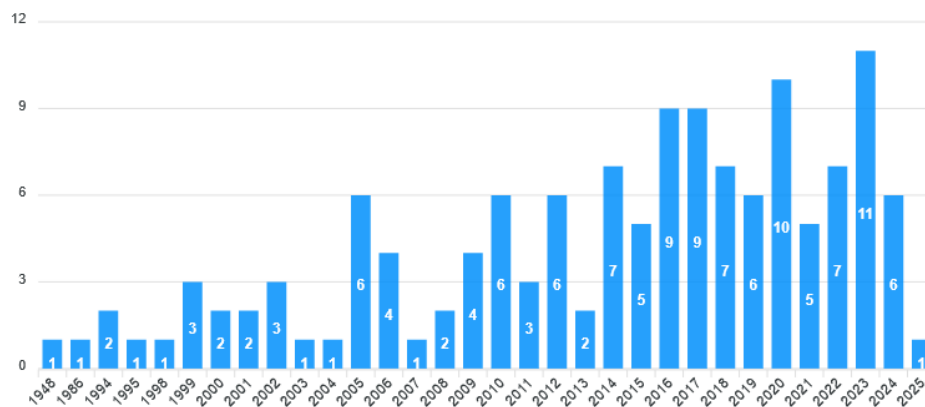
## Discussion

### The development of Follow The Money research in bibliometric analysis

In this study, six types of bibliometric analysis were carried out on the output of Watase Uake software, namely keyword search, word cloud, social network analysis, article classification by year, author citations, and journal citations.

### Keyword search

**Result from Keyword Search**



**Figure 3: Result form keyword search**

The distribution of search results based on keywords used shows a significant upward trend over the past two decades. In the early period (1986–2004), the number of publications was relatively low and fluctuated, with an average of less than four publications per year. However, since 2005, there has been a consistent increase in the number of articles, especially after 2010.

The sharpest increase occurred starting in 2015, with the number of relevant articles

tending to increase each year. The peak occurred in 2024 with a total of 11 publications, followed by 2021 and 2017, which recorded 10 and 9 articles, respectively. This indicates that topics related to the keyword search ‘follow the money’ are gaining increasing attention in academic circles, in line with growing concern over financial transparency, oversight, and good governance in the context of money laundering, the digital economy, and globalisation.

## Word Cloud

The word cloud in Figure 4 illustrates the diversity and complexity of topics related to financial governance, risk, and illegal activities in the context of the global economy. Prominent terms such as money laundering, risk assessment, financial development, internal auditing, and anti-money laundering indicate that the literature extensively discusses issues surrounding money laundering, risk assessment, and financial system oversight and development. Additionally, the emergence of terms like taxation, audit evidence, illicit financial flows, and national risk assessments underscores the

importance of tax regulation and financial transparency in preventing illegal practices.

The social and criminal dimensions are also evident in the presence of terms such as criminal organisations, terrorist financing, and social accountability. This visualisation indicates that research related to digital finance and taxation, including e-commerce taxation, needs to consider not only economic and technological aspects, but also the risks of criminality, transparency, and the role of auditing and national policies in creating an accountable and sustainable financial system. The following is a display of the word cloud analysis generated by the Watase Uake software:



Figure 4: Word Cloud

## Social Network Analysis

Figure 5 below illustrates the relationship between local political dynamics, criminal infiltration, social justice, and community-based development. The issue of electoral competition, measured by vote concentration, emerges as a central element influencing various other aspects such as the seizure of

mafia assets for social purposes and the dissolution of city councils due to mafia infiltration. This suggests that a competitive political system can be an important means of strengthening governance and combating criminal influence in local government.

On the other hand, the involvement of women's rights organisations in efforts to

ensure transparency in extractive resource revenues also contributes to greater gender equality and community participation. In addition, the issue of gentrification, which is associated with socio-economic risks such as declining incomes, rents and education, also affects investment in public spaces such as parks, which in turn has an impact on regional

income trends. This diagram emphasises the importance of integrating social policies, political participation, and transparent governance to create inclusive development that is resistant to organised crime infiltration. The following is a social network analysis diagram produced by Watase Uake:

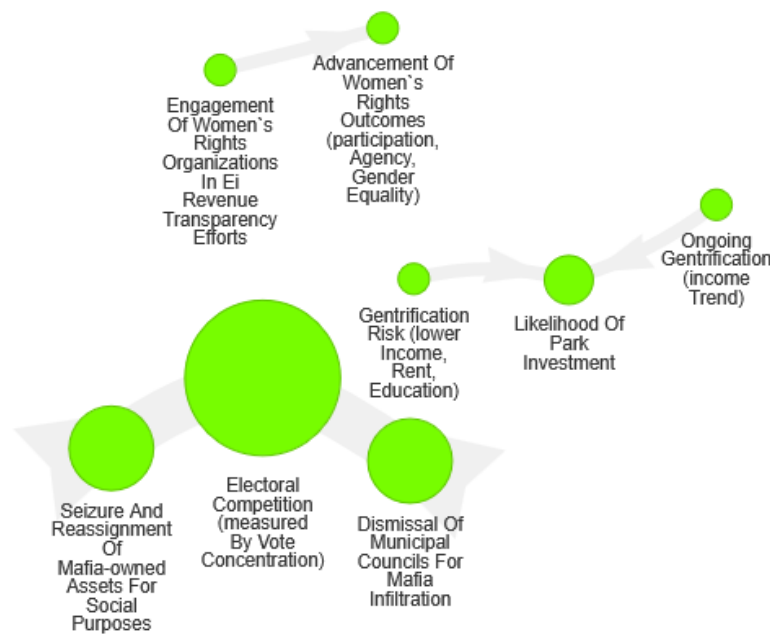


Figure 5: Social Network Analysis

Year Article Classification

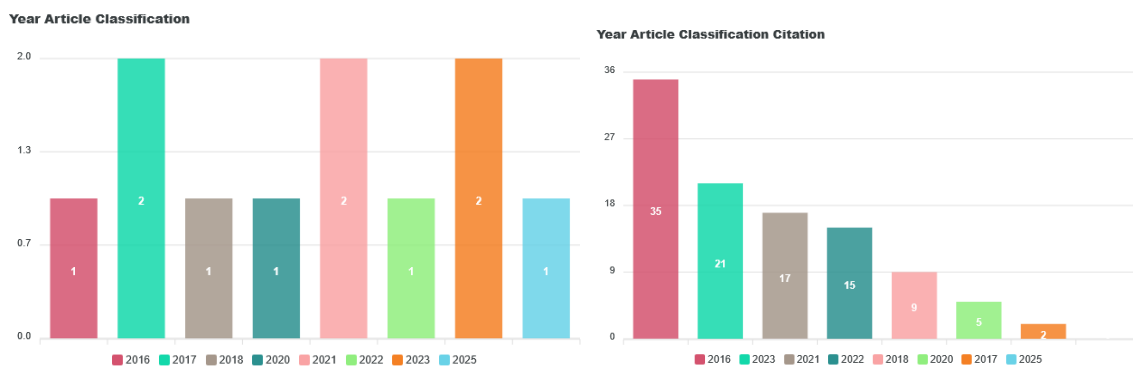


Figure 6: Year Article Classification

Figure 6 shows the distribution of articles based on year of publication, indicating that studies related to the research topic, namely follow the money, have seen an increase in

interest in recent years. Of the total articles analysed, the years 2017, 2021, and 2025 ranked highest with two articles each. This indicates that these periods represent key

milestones in the development of the discourse or issues discussed, as attention has grown toward aspects of digital regulation and technology-based economies. Meanwhile, other years such as 2016, 2018, 2020, 2022, and 2023 each contributed one article, reflecting a more temporally dispersed contribution.

Overall, this graph shows a relatively consistent trend, but with certain spikes reflecting responses to policy dynamics or global phenomena in certain years. This data is important to show that your study is up-to-date and based on relevant literature that reflects developments over time. Based on the graph of article citation classification per year in Figure 6, articles published in 2016 ranked highest with a total of 35 citations, indicating that despite being older, these articles have had a significant impact and are widely referenced in academic literature.

This is followed by articles from 2023 with 21 citations, 2021 (17 citations), and 2022 (15 citations), indicating that recent literature is also beginning to show relevance and growing contributions to scientific discussions. In contrast, articles from 2025 have only received 2 citations, which is reasonable given their very recent nature. This graph reflects that both old and new articles play important roles: old articles provide the theoretical and methodological foundation, while new articles reflect the latest developments and current research trends.

In this study, particularly in relation to the issue of follow the money, this citation analysis helps to ensure that the sources used are not only relevant in terms of timing, but also have a high academic and practical influence in their field.

### Author Citation

Table 2 below shows the ten main articles referenced in this study, with publication years ranging from 2016 to 2025. The article with the highest number of citations is Haeusler's 2016 paper titled 'Follow the money: Using payment behaviour as a predictor for future self-exclusion,' which received 35 citations, demonstrating significant influence in the field of behavioural finance and social risk management studies. This is followed by Hughes-McLure's 2022 article and Reibel et al.'s 2023 article, with 15 and 11 citations respectively, showing that the topic of 'following money' remains a focus in various contexts such as urban planning, finance, and public policy. Other articles also reflect diverse focuses, ranging from anti-mafia politics by Ferrante et al. in 2021, gender and income transparency by Jayasinghe & Ezpeleta in 2020, to illicit financial flows by Grondona et al. in 2025. Overall, this table shows that the issue of money movement (following the money) has broad relevance, whether in economic, political, criminal, or gender equality studies. This diversity supports the finding that tax studies in the digital economy need to involve a cross-

disciplinary approach and pay attention to complex social and governance dimensions.

**Table 2: Author Citation**

No	Author	Year	Title	Journal	Citation
1	Haeusler, Joachim	2016	Follow the money: Using payment behaviour as predictor for future self-exclusion,	International Gambling Studies	35
2	Hughes-McLure, Sarah	2022	Follow the money,	Environment and Planning A	15
3	Reibel, Michael; Rigolon, Alessandro; Rocha, Angelica	2023	Follow the money: Do gentrifying and at-risk neighborhoods attract more park spending?,	Journal of Urban Affairs	11
4	Levy, David T; Liber, Alex C; Cadham, Christopher; Sanchez-Romero, Luz Maria; Hyland, Andrew; Cummings, Michael; Douglas, Cliff; Meza, Rafael; Henriksen, Lisa	2023	Follow the money: a closer look at US tobacco industry marketing expenditures,	Tobacco Control	11
5	Beck, Thorsten; Poelhekke, Steven	2023	Follow the money: Does the financial sector intermediate natural resource windfalls?,	Journal of International Money and Finance	10
6	Ben-Yehoyada, Naor	2018	Where do we go when we follow the money? The political-economic construction of Antimafia investigators in Western Sicily,	History and Anthropology	9
7	Ferrante, Livio; Reito, Francesco; Spagano, Salvatore; Torrissi, Gianpiero	2021	Shall we follow the money? Anti-mafia policies and electoral competition,	Journal of Policy Modeling	6
8	Jayasinghe, Namalie; Ezpeleta, Maria	2020	Ensuring women follow the money: Gender barriers in extractive industry revenue accountability: The Dominican Republic and Zambia,	Extractive Industries and Society	5
9	McTaggart, Nicholas Alan	2017	Follow the money to achieve success: Achievable or aspirational,	Journal of Financial Crime	2
10	Grondona, Verónica; Meinzer, Markus; Monkam, Nara; Schultz, Alison; Villanueva, Gonzalo	2025	Which Money to Follow? Evaluating Country-Specific Vulnerabilities to Illicit Financial Flows,	European Journal on Criminal Policy and Research	0

**Journal Citation**

An analysis of the quality of the journals used in this study shows that the literature sources come from reputable journals with varying tier distributions. The majority of articles were published in tier 1 journals, such as The Extractive Industries and Society, Journal of Urban Affairs, and Environment and Planning A: Economy and Space, which are known for their high editorial standards and international coverage. These journals contribute significantly to the understanding of cross-sectoral issues such as public finance, transparency, and resource governance. The highest number of citations came from

International Gambling Studies (35 citations) and Environment and Planning A (15 citations), indicating a high level of influence within the scientific community. Meanwhile, lower-tier journals such as Journal of Financial Crime and European Journal on Criminal Policy and Research remain relevant as they provide important policy and legal contexts in issues of dark finance and criminality. Thus, the diversity of journal tiers and citation counts indicates that this study does not rely solely on high-ranking journals but also considers the depth and relevance of the articles used.

**Table 3: Journal Citation**

No	ISSN	Journal	Tier	Citation	Total Article
1	9281371	European Journal on Criminal Policy and Research	2	0	1
2	2214790X	The Extractive Industries and Society	1	5	1
3	2615606	Journal of International Money and Finance	1	10	1
4	1618938	Journal of Policy Modeling	2	6	1
5	7352166	Journal of Urban Affairs	1	11	1
6	14459795	International Gambling Studies	2	35	1
7	13590790	Journal of Financial Crime	3	2	1
8	9644563	Tobacco Control	1	11	1
9	0308518X	Environment and Planning A: Economy and Space	1	15	1

**The Role of Investigative Auditing in Uncovering Fraud Through Follow the Money Techniques**

Investigative audits are an important approach to detecting and uncovering complex and covert fraud (26). Meanwhile, the Follow The Money technique serves as a key tool in tracing suspicious cash flows, whether involving individuals or entities in complex

financial networks (27). This technique focuses on tracking the origin, movement, and final destination of funds to identify unusual patterns, transaction separation, or financial statement manipulation (28). Investigative auditors use a forensic approach to collect evidence of hidden transactions, such as accounting manipulation, the use of fictitious accounts, and transfers between indirectly

connected entities (29). Follow The Money helps auditors trace funds through various layers of protection via shell companies, cross-border accounts, or fragmented micro-transactions that fraudsters often use to conceal their financial trails (30). In addition to highlighting financial aspects, investigative audits that adopt the Follow The Money approach also consider legal and social dimensions, including the potential involvement of political actors, criminal networks, and parties with conflicts of interest. This method has proven effective in various cases, such as uncovering corruption, tax evasion, misuse of public funds, and tracking illegal fund flows in e-commerce and the digital economy. Therefore, investigative audits using the Follow The Money approach not only serve to detect fraud but also play an important role in strengthening accountability systems, increasing transparency, and improving financial governance in both the public and private sectors. In the context of the global economy and current developments in digital technology, the role of such audits is becoming increasingly crucial given the growing complexity of cross-border transactions, which require a careful, flexible, and data-driven approach.

Technology also plays a role in assisting investigative audits in the follow the money technique. The development of digital technology has strengthened the effectiveness of the Follow the Money approach in investigative audits, especially in dealing with

the complexity of modern financial transactions. The use of tools such as ACL Analytics and IDEA enables auditors to efficiently analyse large transaction data to detect anomalies. In the context of cryptocurrency, tools like Chainalysis and Elliptic can transparently track fund flows through the blockchain. Additionally, tools like i2 Analyst's Notebook and Maltego are useful for mapping relationships between entities within a fraud network. To support the collection of digital evidence, auditors can also utilise EnCase and FTK, while detecting fraud patterns based on artificial intelligence can be done using systems such as SAS Fraud Management. The integration of these technologies not only improves audit precision but also accelerates the investigation process and strengthens transparency in cross-border and digital financial tracking.

### **The Existing Research Gaps In The Current Literature On The "Follow The Money"**

Although the Follow the Money approach has been widely used in forensic auditing and financial investigation practices, academic literature still shows a number of research gaps that need to be addressed to strengthen its scientific foundation. First, there is a lack of empirical studies using real transactional data, making it difficult to systematically measure the effectiveness of this approach and limiting the generalisability of research findings. Second, the absence of standardised methods and procedures for tracking fund flows hinders the consistency of its application,

particularly in the context of forensic auditing, which requires a structured and replicable framework. Third, the integration of digital technologies such as artificial intelligence, machine learning, and blockchain-based analytics in the Follow the Money approach is still minimally discussed in the literature, even though these technologies are crucial in detecting complex suspicious transaction patterns.

discussing the application of this approach in a cross-border and cross-jurisdictional context, even though financial crimes are often transnational in nature and exploit differences in regulations between countries. Another gap is the lack of exploration of the use of Follow the Money in the digital economy and e-commerce ecosystem, where the risks of fraud, tax evasion, and money laundering through online transactions are increasing. The literature has also not explored the social and political dimensions of tracking financial flows, such as the links between dark finance and political funding, conflicts of interest, or the infiltration of criminal networks into public institutions. Finally, practical aspects such as the limited capacity of investigative auditors, the need for technical training, and regulatory and policy support for the implementation of Follow the Money-based audits are rarely studied in depth. Therefore, further multidisciplinary, technology-based, and contextual research is urgently needed to address these gaps and strengthen the academic contribution and

practical relevance of the Follow the Money approach in forensic auditing.

## CONCLUSIONS

This study successfully mapped the scientific landscape of the Follow the Money approach in the context of investigative auditing using the Systematic Literature Review method and bibliometric analysis assisted by Wase Uake software. The results of the study show that although this approach has been widely used in the context of anti-money laundering and financial crime detection, its explicit connection to investigative auditing is still unstructured and scattered across various disciplines. Through mapping publication trends, keyword analysis, scientific social networks, and journal quality, this study revealed a significant increase in academic interest in this topic over the past decade. Another key finding is the need for the integration of cross-disciplinary approaches and advanced technologies such as blockchain analytics and artificial intelligence, as well as the need for standardisation of Follow the Money-based investigative audit methodologies. By identifying existing research gaps, this study which provides important practical and theoretical contributions to academics, auditors, and policymakers in strengthening the framework of modern forensic auditing.

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