# Article information:

Revisiting the Accounting Fraud Components: A Bottom-Up Approach Using the Twitter Platform - Roberto Tommasetti, Rodrigo de Oliveira Leite, Vinicius Mothé Maia, Marcelo Alvaro da Silva Macedo, 2021  
<https://journals.sagepub.com/doi/full/10.1177/21582440211058190>

# Article summary:

1. This study aims to create a new framework for accounting fraud, defining its main components from the social media user’s perspective.

2. The proposed methodology contributes to bridging the divide between academia and society by using an online data collection through the Twitter platform.

3. The Accounting Fraud Hexagon is composed of six components: The Object and the Tool (of misrepresentation), The (Guilty) Fraudster, The Defrauded, Materiality, The Consequences, and the Watchdog.

# Article rating:

May be slightly imbalanced: The article presents the information in a generally reliable way, but there are minor points of consideration that could be explored further or claims that are not fully backed by appropriate evidence. Some perspectives may also be omitted, and you are encouraged to use the research topics section to explore the topic further.

# Article analysis:

The article Revisiting the Accounting Fraud Components: A Bottom-Up Approach Using the Twitter Platform by Roberto Tommasetti et al., 2021 is a well-researched piece that provides an interesting perspective on accounting fraud from a social media user’s point of view. It is based on an online data collection using social media platform which retrieved 43,655 tweets containing the phrase “accounting fraud” from July 2006 to December 2019. This approach allows for a more comprehensive definition of accounting fraud than traditional survey methods, thus contributing to bridging the divide between academia and society.

The article is generally reliable in terms of its content and research methodology; however, there are some potential biases that should be noted. Firstly, since it relies heavily on Twitter as its source of data collection, it may be subject to bias due to selection effects or self-selection bias as only those who use Twitter are included in this study. Additionally, since it uses natural language processing techniques such as sparsity indexing to identify individual words within selected tweets, there may be some inaccuracies due to misinterpretations or misclassifications of words or phrases used in tweets. Furthermore, since this study focuses solely on accounting fraud from a social media user’s perspective without considering other perspectives such as those from experts or practitioners in this field, it may be missing important points of consideration or evidence for claims made about accounting fraud that could have been provided by these other sources.

In conclusion, while this article provides an interesting perspective on accounting fraud from a social media user’s point of view and offers valuable insights into how users perceive this issue through their tweets, potential biases should be taken into account when interpreting its findings and conclusions.

# Topics for further research:

* Accounting fraud experts
* Accounting fraud practitioners
* Social media bias in accounting fraud
* Natural language processing techniques for accounting fraud
* Selection effects in accounting fraud research
* Self-selection bias in accounting fraud research

# Report location:

<https://www.fullpicture.app/item/9a7c70b27509c30eecc00b5292ac68ff>