

Conclusion In conclusion, the literature demonstrates that corporate accounting misconduct and financial fraud are complex issues influenced by organizational culture, management pressure, weak internal controls, ineffective governance, and individual rationalization. The findings also show that regulations and control mechanisms alone cannot completely prevent fraud. Accounting and auditing professionals therefore have an important role in identifying fraud risks through professional skepticism, effective internal controls, independent oversight, and ethical decision-making. Whistleblowing mechanisms and protection for employees are also essential for encouraging the reporting of misconduct. At the same time, the increasing use of digital technologies creates new challenges that require further qualitative research. Overall, an effective approach to mitigating corporate misconduct should combine strong governance and controls with ethical leadership, employee protection, and continuous adaptation to changes in the business environment.