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## Semiotic Analysis in the Lyrics of the Song Tikus-Tikus Kantor and Its Significance for Fraud Accounting Actors

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### Abstract

The role of the song "Tikus-Tikus Kantor" by Iwan Fals serves as a metaphor for depicting workplace fraud, particularly in the context of company financial reporting. This study aims to empirically examine the song's meaning using semiotic analysis. The qualitative research method used Roland Barthes' semiotic approach to explore both denotative and connotative meanings within the song's lyrics. Symbols such as rats and cats represent actors in accounting fraud, namely perpetrators and auditors. The connotations within the lyrics depict rationalization, pressure, and competence, aligning with the Fraud Pentagon theory, which identifies triggering factors for fraud. The moral message in the song serves as a reminder for auditors to execute their duties with integrity and professionalism. From a dramaturgical perspective, the song highlights the relationship between fraud perpetrators and auditors, portraying the former as cunning rats and hungry cats. The research illustrates how fraud perpetrators can exploit the lack of attention or errors on the part of auditors. The moral message in the lyrics encourages auditors to enhance vigilance and integrity when examining financial reports. Consequently, this study provides theoretical contributions by applying semiotic analysis to understand the meaning of songs related to accounting fraud. The findings can serve as a basis for formulating policies to prevent accounting fraud for stakeholders.

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## INTRODUCTION

The circle of fraud can constrain one's inability to express income. The involvement of an individual or entity in fraudulent activities can harm society, as distrust inhibits people from expressing opinions and criticisms. Fraud not only causes financial harm but can also undermine the right to freedom of speech, particularly a crucial component in Indonesia. This freedom of expression can be exercised through social criticism and the right to convey what happens; however, individuals implicated in fraud cases may find it difficult to free themselves and express their opinions without pressure and opportunistic behavior from the involved parties. Fraud is a deceitful act that occurs when an individual or entity intentionally engages in reprehensible actions or manipulates with the intent to deceive for personal gain. According to Barker (2020), individuals may contemplate committing fraud due to opportunities and financial pressures on their minds. The phenomenon of fraud cases remains a problem in developing countries, especially in Indonesia. Fraud is an action that severely damages organizations and society as a whole, as it can lead to financial losses, loss of trust, and reputational damage (Tutino & Merlo, 2019; Yenkey, 2018; Zahari et al., 2020). This action is carried out deliberately and systematically, to obtain illegitimate personal gain (Association of Certified Fraud Examiners, 2012). Fraud, according to SAS No. 99, is an intentional act that results in a material misstatement in financial statements. There are many cases and fraudulent practices related to the preparation of financial statements, despite accounting reports becoming increasingly complex and comprehensive (Choi & Gipper, 2019; Roszkowska, 2021; Simon, 2022; Svabova et al., 2020). This is due to loopholes that allow certain parties to commit fraud in financial reporting (Yulistyawati et al., 2019). Some examples of commonly committed accounting fraud include misrepresentation of financial statements, such as ignoring or concealing actual expenses or claiming illegitimate revenue (Bhasin, 2016; Reurink, 2019). Secondly, the preparation of financial statements that do not comply with applicable accounting standards (Akpanuko & Umoren, 2018; Awang & Ismail, 2018; Ikbali et al., 2020). Third, misuse of accounts for purposes other than their intended use, such as using company funds for personal purposes. Fourth, misuse of company assets, such as selling assets without the knowledge of other stakeholders. Accounting fraud can cause significant losses to companies, investors, and creditors. Therefore, there needs to be a concerted effort to prevent and uncover such fraudulent

activities, including the implementation of effective internal control systems and strict supervision by the relevant authorities.

Corruption is one of the most prevalent forms of fraud in Indonesia. President Joko Widodo stated in 2016 that Indonesia faces three major problems, one of which is corruption. According to Indonesia Corruption Watch (ICW), there were 209 cases of corruption in the first half of 2021, an increase from 169 cases in the first half of 2020. This statement indicates that the level of corruption cases in Indonesia increased from 2020 to 2021. Furthermore, according to the Corruption Eradication Commission, 1,261 cases of corruption occurred from 2004 to January 3, 2022. It was found that corruption was most prevalent in the central government, with 409 cases. Some examples of the largest corruption cases include the Soeharto case, the BLBI Corruption Case, and the PT. Asabri Case, the PT. Asuransi Jiwasraya Case, the E-KTP Case, and the Pelindo II Case. Some of these cases are the largest in Indonesia's history. The phenomenon of corruption is one of the largest fraudulent practices in Indonesia. Corruption is carried out by "individuals who have power and authority." According to Aksa (2018), corruption cases involve members of the legislature, political figures, leaders of ministries and state institutions, governors, mayors, as well as regional officials.

Corruption is a widespread challenge worldwide that affects many different activities (Adam & Fazekas, 2021; Castro et al., 2020; Chandan, 2015). The European Commission (EC) defines it as the misuse of power for personal gain (Pilonato, 2022). According to Sumartono et al (2020), in Indonesia, private individuals can also engage in corruption, not just executive, legislative, and judicial government officials. However, most corruption cases occur in the public sector; hence, the government continues to focus on efforts to combat and uncover fraudulent cases that harm the state. The Financial and Development Supervisory Agency stated that the current condition of corruption in Indonesia is very concerning. Although the government has taken preventive and preemptive measures, there are no signs of a decrease in corrupt behavior in Indonesia. The causes of corruption can be grouped into three aspects: institutional/ administrative, human/moral, and social/cultural aspects. Corruption can occur in an institution due to the weak internal controls of the institution. Factors that trigger accounting fraud can be predicted through the triangle theory. 3 aspects trigger individuals, namely pressure, opportunity, and rationalization (Hazami-Ammar, 2019; Mui & Mailley, 2015).

From an accounting perspective, auditors and accountants play a role in examining and presenting financial statements following accounting standards. According to (Malagueño et al., 2010), accounting standards are established to make financial information transparent and reduce the risk that economic power will act unethically, illegally, or inappropriately. Organizations need to disclose information transparently and accurately following accounting standards. Fraud cases in Indonesia, such as corruption, misappropriation of funds, and manipulation of financial statements, demonstrate the importance of auditors and accountants in detecting and preventing such practices (Arianto, 2020; Claudia, 2018). An accountant has a significant responsibility in preparing and auditing institutional financial statements, which have a significant impact on public trust and economic stability. Therefore, an accountant must carry out their duties with integrity and professionalism and always adhere to high ethical and moral principles. This includes using professional and moral insight in every activity related to providing services to the public, including avoiding practices that harm public interests, such as corruption and financial misappropriation. Thus, an accountant must strive to fulfill their professional responsibilities responsibly and transparently and make a positive contribution to society and the surrounding environment. Accountants must have high integrity, objectivity, competence, and maintain confidentiality by not disclosing information without permission (Umaimah, 2019).

Fraudulent actions silence the freedom to speak honestly and engage in reprehensible behavior. One way to voice and address the fraud that occurs, especially in Indonesia, is through metaphorical expressions in music. Indonesia, as a democratic country, grants people the right to express their aspirations (Susanto, 2019). Iwan Fals is a singer and songwriter who delivers messages to depict phenomena that occur in Indonesia, one of which is related to fraud cases in Indonesia. The song titled "Tikus-Tikus Kantor" is a song that carries a metaphorical meaning, where Rats represent fraud perpetrators and Cats represent law enforcement (internal or external supervisors, police, and prosecutors). The song "Tikus-Tikus Kantor" by Iwan Fals tells of fraud that occurs in an office, where the rats working in that office commit fraud by taking money from the company. Previous research on accountant fraud has been conducted by Amaliyah (2019); Pilonato (2022); Sumartono et al (2020). There is innovation in research, namely empirically examining accounting fraud using the fraud pentagon through

semiotic analysis of the meaning of the song "Tikus-Tikus Kantor" by Iwan Fals. This song depicts how despicable such acts are and how detrimental they are to the companies that fall victim to fraud. The singer mentions that the rats never feel guilty or remorseful like ordinary people; instead, they feel honored by their actions. The song also highlights social issues that occur in the workplace, where some people are dissatisfied with their positions or salaries, so they engage in fraud to obtain money through illegitimate means. Overall, the song serves as a backdrop to highlight the issue of fraud in the workplace and serves as a warning to workers not to fall into such actions. The song also serves as a warning to companies to improve their supervision systems.

The fraud pentagon was proposed by Crowe Howarth, which is a development of the fraud triangle proposed by Cressey (1953). The fraud pentagon consists of pressure, which is the motive for committing and concealing fraud. When an individual or group experiences pressure, it leads to thoughts of committing fraud (Mulyadi et al., 2021; Putriyanti & Cahyati, 2020). Opportunity is the presence of opportunities for fraud due to weak internal controls and management oversight (Astuti et al., 2019; Lastanti, 2020). Rationalization means justifying wrongful actions for various reasons. Competence is the ability possessed by an individual measured by a change of director. Arrogance is a sense of superiority or arrogance possessed by an individual who feels that internal controls do not apply to them. This research has theoretical contributions, namely as a foundation for evaluating the meaning of accounting fraud in semiotic analysis models. Furthermore, the practical contribution of the research is for stakeholders to formulate policies to prevent accounting fraud. Strengthening internal control systems and management supervision in organizations is a suitable solution. By strengthening internal control systems, opportunities for fraud can be reduced or even eliminated. Strict management oversight can also help detect and prevent fraudulent activities that may occur.

1. How does semiotic analysis help understand the denotative and connotative meanings in the lyrics of the song "Tikus-Tikus Kantor" related to the phenomenon of fraud accounting?
2. What is the relationship between the triggering factors of fraud in the fraud pentagon in the song "Tikus-Tikus Kantor"?

## METHOD

The research chose to use a qualitative research approach, aiming to provide a deeper and

more detailed understanding of the phenomenon under study through systematic and structured data collection (Ardimansyah et al., 2023; Aspers & Corte, 2019; Kyngäs, 2020). This approach prioritizes data quality over quantity and involves data collection methods such as observation and document analysis to explain phenomena holistically and contextually. Roland Barthes' semiotic analysis was selected as the methodology because it utilizes a two-stage signification structure to investigate meaning, namely denotation and connotation (Arista & Sudarmillah, 2022; Jadou & Ghabra, 2021). Denotation refers to the literal meaning of a symbol or sign, while connotation is the meaning associated with the symbol or sign through context or experience (Dickins, 2018; Handayani & Indah, 2022). Barthes' semiotic analysis is used to explore the meanings contained within symbols and signs in texts, such as advertisements, literature, or media (Jadou & Ghabra, 2021; Nurhasanah Purba & Khairunnisa Tambunan, 2021; Siregar, 2021). The first stage of signification is referred to as denotation by Barthes. The song "Tikus-Tikus Kantor" was chosen as the research object because its lyrics explicitly depict the situation of fraud accounting in the office environment. It can serve as a reference to the most explicit meaning when viewed from the lyrics of the song "Tikus-Tikus Kantor." Barthes uses the term connotation as the site of ideology linked to myth in the second stage of signification in his theory. This is because linguistic signs, such as letters, words, and phrases, only carry meaning for those who read them. Readers are those who conform to the norms of the linguistic system in question, which can establish the relationship between the sign and the signified.

Data collection was conducted by listening to the song "Tikus-Tikus Kantor" and carefully observing its lyric text. Data were also gathered from related literature on fraud accounting, semiotic theory, and the fraud pentagon theory. Observations made on the research subject included the lyrics of the song "Tikus-Tikus Kantor" along with the research object, which is the words in the lyrics that imply fraudulent actions or the behaviors of corruptors in the business/government environment. Additionally, the research was conducted by observing phenomena of corruption by analyzing media coverage. The researcher used document analysis as an observation instrument, meaning relying solely on documents as a source of information and then interpreting findings based on what was found in a reference document. Analyzing clues, which could be words or sentences related to examples of fraud or corruption occurring within an

organization, will help to decipher the meaning of the lyrics from "Tikus-Tikus Kantor." Subsequently, it was determined based on connotative characteristics in the lyrics, and finally, diction was associated with connotations and myths commonly held in society to ensure the meaning and ideology contained within the song's lyrics.

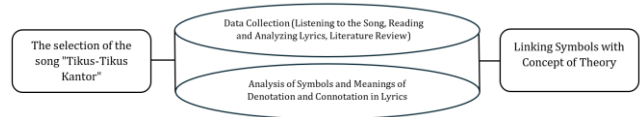


Figure 1. Conceptual Research Process

Based on semiotic analysis, symbols used in the lyrics are identified and interpreted to uncover the meanings behind the words (Pristianingrum & Damayanti, 2022). In this song, symbols such as cats and mice are used to represent auditors and perpetrators of fraud accounting. Cats are associated with guardianship and protection, while mice are associated with cunning and deceitful behavior. In the context of fraud accounting perpetrators, mice can be interpreted as those attempting to commit fraud accounting, while cats represent auditors tasked with preventing and exposing such practices. Additionally, semiotic elements in the lyrics such as cleverness and deceit can also be linked to the fraud pentagon theory. This indicates that fraud can be perpetrated by parties who feel superior or have power within an organization or work environment.

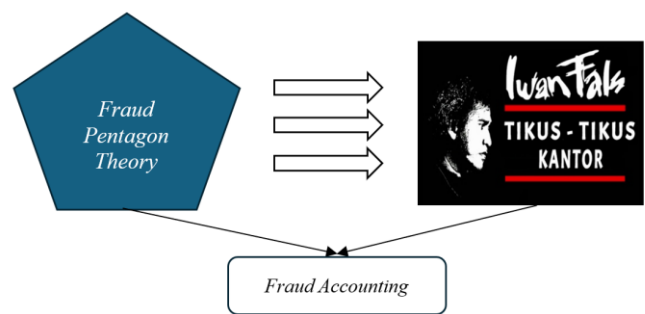


Figure 2. The Relationship of the Fraud Pentagon Theory to the Essence of the Study

By using the semiotic analysis technique, fraud actors can more easily identify actions and behaviors that may lead to fraudulent accounting practices. The steps in data analysis can be outlined as follows:

- The first step in the analysis is the identification of symbols that appear in the song lyrics and understanding their denotative and connotative meanings.

- Next, these symbols will be linked to the concept of the fraud pentagon theory to see how they represent fraud actors and auditors.
- The moral message contained in the lyrics will also be analyzed to explore its implications for auditor behavior in preventing fraud.
- Triggers for fraud reflected in the song lyrics will also be identified and analyzed using relevant theories.

## Results and Discussion

### The Mouse and the Cat in the Connotative Meaning of Fraud Perpetrators and Fraud Examiner

Connotation can be defined as a linguistic aspect that encompasses ideas or feelings associated with a word, whereas connotative meaning can be a feeling or emotion that can be negative or positive, and also has cultural or emotional meanings that are subjective and contain meanings beyond the general literal meaning. In connotation, the meaning expressed is not the actual meaning, but rather an additional meaning applied to a conceptual meaning, and is a sense value related to individuals' experiences and perceptions of something. One example of the use of connotative meaning in song lyrics is in the song titled "Tikus-Tikus Kantor," where the lyrics construct a narrative related to the rampant fraud cases in Indonesia. In these lyrics, there are expressions of feelings related to corrupt individuals who are involved in business and government environments, as well as related to auditors who are too lax in dealing with fraudsters or perpetrators of fraud. In this regard, fraudulent actions carried out by individuals or corruptors can be repeated multiple times, thus becoming a habit or rationalization that is difficult to change. Thus, the use of connotation in song lyrics can provide a deep experience for listeners, where they can feel and understand the implied meaning in the lyrics. This can also help convey a stronger and more effective message related to an issue or event happening in government agencies and businesses.

Furthermore, there is a repetition of the word "mouse" in the lyrics:

*"Kisah usang tikus-tikus kantor. Yang suka berenang di sungai yang kotor. Kisah usang tikus-tikus berdasi. Yang suka ingkar janji lalu sembunyi"*

"Stories of worn-out office mice. Who enjoy swimming in dirty rivers. Stories of worn-out office mice in ties. Who enjoy breaking promises and then hiding"

In the context of the song lyrics, the use of the word "mouse" does not refer to the animal mouse, which is often considered a disease-carrying creature and avoided by many people. In its true meaning, the "mouse" refers to corruptors or fraud perpetrators. Therefore, the correlation between cats and mice seen in the song lyrics is very appropriate, because generally, cats and mice are considered archenemies, where cats always hunt mice as their prey. In the real-world context, especially in government or business, auditors play a very important role in examining the finances of companies or government institutions and discovering fraudulent actions or crimes committed by perpetrators. Therefore, auditors are greatly feared by fraud perpetrators, as they can expose the criminal actions committed. Like cats chasing mice, auditors chase fraud perpetrators. However, sometimes the audit and supervision systems in place have weaknesses, allowing criminals to find loopholes to commit corruption or fraud. Therefore, efforts are needed to improve the effectiveness of audit and supervision systems, so that opportunities for criminals to commit actions that harm public or corporate interests can be minimized. In this case, the role of auditors becomes very important in preventing and uncovering criminal actions that harm public interests.

Additionally, there is a connection between the fraud pentagon theory with the element of rationalization:

*"Kucing datang cepat ganti muka. Segera menjelma bagai tak tercela"*

"The cat quickly changes its face. Immediately transforms as if impeccable"

The rationalization factor refers to a person's ability to convince themselves or others that the fraudulent actions they commit are right or necessary in certain situations (Sahla & Ardianto, 2022). In the lyrics, there is a depiction that the mouse can quickly change its face when the cat comes and appears as someone who is not reprehensible. This can be interpreted as the mouse's ability to justify or rationalize its actions to commit fraud, thus feeling innocent or not making mistakes. Fraud accounting perpetrators as mice may feel justified in their fraudulent actions by feeling that auditors are not working professionally or not paying adequate attention to their duties. Therefore, the rationalization factor needs to be considered in preventing fraud. Companies and institutions must ensure that employees have high

morality and integrity, and conduct training and socialization related to business ethics and financial integrity. Auditors must also pay attention to signs of rationalization from fraud accounting perpetrators, such as defensive attitudes or justifications for their actions, as a preventive measure and early detection of fraud.

*"Tikus-tikus tak kenal kenyang. Rakus, rakus, bukan kepalang"*

"The mice never know satisfaction. Insatiable, insatiable to no end"

The lyrics can be related to the pressure factor in the fraud pentagon theory. Pressure is one of the important factors that can trigger someone to commit fraud. In the lyrics, there is a description of mice that are insatiable and voracious, which can be interpreted as strong pressure or impetus for fraud perpetrators to seek profit or gain greater results. In the context of fraud accounting perpetrators as mice and auditors as cats, pressure or pressure that can trigger fraud can come from various factors, such as overly high-performance targets, fierce business competition, or urgent personal financial needs. For example, a fraud accounting perpetrator may feel pressured to meet high-performance targets or maintain their position in the company, so they choose to commit fraud, even though the action is unethical. Thus, in this case, fraudulent actions cannot be justified and can harm the company, employees, and other stakeholders. Therefore, companies need to implement effective internal control systems, as well as conduct regular supervision and audits, to prevent fraud and ensure the integrity and sustainability of the business.

### **Strategies in Raising Awareness Among Fraud Perpetrators**

The song "Tikus Kantor" is believed to have been created to deliver a moral message to corrupt individuals that their greedy and rapacious actions are wrong. In the lyrics of the song, there is a reinterpretation of fraudulent actions carried out by greedy individuals, where this behavior is symbolized by a greedy mouse wearing a tie and making strenuous efforts to conceal its evil nature covertly. This mouse possesses strong capabilities in avoiding inspectors or auditors, much like criminals who strive to evade the disclosure of their criminal actions. However, in its true meaning, this song also serves as a moral message to auditors to have a strong commitment to their duties and responsibilities in examining and disclosing findings. Auditors are expected to recognize fraudulent actions and report their findings

honestly and fairly. Therefore, this song reminds auditors of the importance of integrity and professionalism in carrying out their tasks, so that they can become heroes who help prevent criminal actions detrimental to public interests. In the real-world context, the presence of auditors plays a crucial role in examining and uncovering criminal actions. Auditors must work with high integrity and professionalism and have a strong commitment to performing their duties. In this way, auditors can be at the forefront of preventing criminal actions that harm public interests and improving corporate or governmental governance to be better and more transparent.

In the song, the following lyrics are present:

*"Tikus tahu sang kucing lapar. Kasih roti jalan pun lancar. Memang sial sang tikus teramat pintar. Atau mungkin si kucing yang kurang ditatar"*

"The mouse knows when the cat is hungry. Even giving a street bread goes smoothly. Indeed, the mouse is exceedingly clever. Or perhaps it's the cat that lacks discipline."

Based on these lyrics, there is a moral message that as auditors, one must prioritize integrity which requires auditors to be honest and transparent without sacrificing client confidentiality, or in the song lyrics symbolized by the phrase "even giving a street bread goes smoothly". Auditors know how to manipulate a company's financial reports well and sometimes can exploit auditors' weaknesses to commit fraud. However, along with their expertise in committing fraud, they also understand the weaknesses of the cat or auditor in overseeing and evaluating a company's financial reports. Meanwhile, the auditor is depicted as a hungry cat looking for food. In this context, the food refers to the information needed by auditors to properly evaluate a company's financial reports. However, if the cat is too focused on financial aspects, it may lose focus on other important aspects in assessing the integrity of financial reports, such as risk assessment, internal controls, and corporate governance. In this metaphor, there is a possibility that the cat is not paying enough attention or not being properly trained in supervising a company's financial reports. This can be exploited by fraud perpetrators to commit fraud because auditors cannot see all aspects of the company's finances. However, this metaphor also contains a message that the mouse remains clever and smart in committing fraud. The shortcomings or weaknesses

of the cat cannot be an excuse for fraud perpetrators to commit fraud.

In practice, companies and institutions must ensure that they have adequate internal supervision and control systems, and conduct internal and external audits regularly to ensure the integrity of financial reports. In addition, auditors must be able to carefully consider all aspects of a company's finances and take action if signs of fraud are found in financial reports. Auditors can play a strategic role as a company's partner in maintaining the integrity of financial reports and preventing fraud. They must always be vigilant and watch for every move of fraud perpetrators to maintain the integrity of a company's financial reports. Such traits and actions must be eradicated from an auditor. With the lyrics in the song, it can be inferred that the song's creator seeks to raise awareness among fraud perpetrators about their greediness in embezzling public funds through the fraudulent actions they commit, while from the perspective of inspectors/auditors, they must possess integrity so that the tie-wearing office mice can be eradicated. In the fraud pentagon theory, fraud perpetrators are described as having the ability to exploit auditors' weaknesses or deficiencies to commit fraud in financial reports. This indicates that fraud perpetrators have the ability or expertise to commit fraud, either through a deep understanding of accounting and finance, or technical skills in manipulating information systems, which falls under the competence element.

### **Dramaturgy of Deception Between Mice and Cats: An Allegory of Fraudsters and Auditors**

In the song, there's a repetition of words stating that cats,

*"Kucing-kucing yang kerjanya molor. Tak ingat tikus kantor datang menteror. Cerdik, licik, tikus bertingkah tengik. Mungkin karena sang kucing pura-pura mendelik"*

"Cats that procrastinate. Forgetting when office mice come to terrorize. Cunning, sly, mice behave insolently. Maybe because the cat pretends to leer"

In its true meaning, cats are not domesticated animals usually kept and cherished at home, but rather an auditor or a team of inspectors/investigators tasked with overseeing and investigating fraud occurrences within companies or governments. In this context, it is suggested that auditors are often depicted as cats

perceived as ineffective in carrying out their duties. This gives the impression that auditors seem to overlook the corrupt practices conducted by the mice. However, this case presents a situation where auditors know about these practices but intentionally let them occur initially to seek out the truth. Therefore, the use of the term "procrastinate" in this case could be an intentional act rather than just a delay in performing duties. In other words, this situation indicates a problem in the audit and oversight system that auditors should carry out. Deficiencies in this system can lead to detrimental corrupt practices affecting public interests. Therefore, efforts are needed to enhance the effectiveness of audit and oversight systems to better uncover and prevent corrupt practices that harm public interests. When associated with the fraud pentagon theory, this meaning relates to the element of opportunity which pertains to factors initially providing opportunities for criminals to engage in actions detrimental to public or corporate interests. Additionally, elements in the fraud pentagon theory also relate to the lyrics in the point of arrogance, where perpetrators of fraud feel they are smarter and more cunning than others, including auditors or cats in the song lyrics. They underestimate the abilities and capabilities of others, feeling they can evade detection and exposure of fraud. When it is said "cats that procrastinate, forgetting when office mice come to terrorize," it indicates that the mice seem to underestimate the cat's ability to supervise and detect fraud. Fraudsters feel they can work easily without worrying about auditors watching over them.

This research successfully interprets that semiotic analysis contained within the song "Tikus-Tikus Kantor" can explain meanings in accounting fraud based on the fraud pentagon theory as a foundation. This finding can help convey a moral message to strengthen internal control systems within companies to prevent fraud. In line with previous research conducted by (Amaliyah, 2019; Pilonato, 2022; Sumartono et al., 2020) and adding freshness to the research by finding that accounting fraud in Indonesia can be voiced to raise awareness of fraud cases through the meaning conveyed by Iwan Fals in the song "Tikus-Tikus Kantor," not only can explain the freedom to voice meanings semiotically in the song "Tikus-Tikus Kantor," this research successfully explains the essence of the fraud pentagon theory in the meaning of the song lyrics. This research is important to raise awareness of the level of accounting fraud in Indonesia that still needs to be addressed. Theoretical implications include developing how the fraud pentagon theory in accounting is

explained from the song. Furthermore, practically implicating fraud perpetrators in Indonesia can enhance education awareness about business ethics and policies adopted by companies to strengthen internal controls in preventing fraud cases.

## CONCLUSIONS

Semiotic analysis of the song lyrics "Tikus-Tikus Kantor" indicates that symbols and semiotic elements help articulate messages related to fraudulent accounting practices. Symbols such as cats and mice are associated with auditors and perpetrators of fraudulent accounting, forming a metaphor for the cat-and-mouse game in such practices. Mice are interpreted as those involved in fraudulent accounting, while cats represent auditors who prevent such practices. Semiotic elements such as cunning and slyness are linked to the fraud pentagon theory, indicating that fraud is perpetrated by those who perceive themselves as superior. This research successfully finds that semiotic analysis can be associated with accounting theory, particularly the fraud pentagon, in fraudulent accounting practices in Indonesia. The phenomenon of fraud accounting in this research highlights how individual and entity cultural insights contribute to fraud prevention efforts. This research is important as it can interpret symbolic representations of a song and assist organizations in taking concrete steps to prevent fraud accounting based on the fraud pentagon theory to strengthen entity integrity. Further research can explore semiotic analysis in the context of fraudulent accounting practices in Indonesia. Involving more songs or other media containing metaphors related to these practices can enhance understanding. Involving participants directly involved, such as auditors and perpetrators of fraudulent accounting, is also important for understanding behaviors leading to such practices. Combining semiotic analysis with other analyses such as critical discourse analysis can strengthen interpretations of messages in songs related to fraudulent accounting. Further research will yield deeper insights into these practices in Indonesia and ways to prevent them.

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