

TABLE OF CONTENTS

APPROVAL OF PROPOSED RESEARCH	2
APPROVAL OF THESIS	3
APPROVAL OF EXAM PASSAGE	4
STATEMENT OF THESIS ORIGINALITY	5
ABSTRACT	6
ABSTRAK	7
FOREWORD	8
TABLE OF CONTENTS	9
LIST OF FIGURES	11
LIST OF TABLES	12
CHAPTER I INTRODUCTION	1
1.1. Research Background.....	1
1.2. Formulation of Problems.....	9
1.3. Research Objectives.....	11
1.4. Proposed Research Benefits.....	11
1.5. Research Scope and Limitations.....	13
CHAPTER II LITERATURE REVIEW	15
2.1. Theoretical Overview.....	15
2.1.1. Machine Learning and Artificial Intelligence.....	15
2.1.2. Artificial Neural Network.....	20
2.1.3. Autoencoders.....	38
2.1.4. Anomaly Detection.....	42
2.2. Related Works.....	47
2.2.1. Machine Learning in Accounting.....	47
2.2.2. Anomaly Detection in Accounting.....	50
2.2.3. Machine Learning Anomaly Detection.....	52
2.2.4. Machine Learning Anomaly Detection in Accounting.....	52
2.3. Research Framework.....	57
CHAPTER III RESEARCH METHODOLOGY	62
3.1. Research Procedure Overview.....	62
3.2. Population and Sample.....	64
3.3. Data Types and Sources.....	67
3.4. Data Collection Method.....	71
3.5. Data Analysis Method.....	71
3.5.1. Data Preprocessing.....	72
3.5.2. Model Building.....	77
3.5.2.1. Baseline Autoencoder.....	77
3.5.2.2. Benford's Digit Analysis.....	81
3.5.2.3. Proposed Combined Method.....	84

3.5.3. Model Evaluation.....	84
3.5.3.1. Classification Accuracy.....	85
3.5.3.2. Classification Recall.....	86
3.5.3.3. Classification Precision.....	87
3.5.3.4. Classification F1-Score.....	87
CHAPTER IV RESULTS AND ANALYSIS.....	89
4.1. Description of Research Object.....	89
4.2. Data Analysis.....	90
4.2.1. Replication Studies.....	90
4.2.1.1. Autoencoder Neural Network Anomaly Detection.....	90
4.2.1.2. Benford's Law First Digit Analysis Anomaly Detection.....	94
4.2.2. Developing and Testing the Novel Combined Approach.....	96
4.2.2.1. Developing the Novel Combined Approach.....	96
4.2.2.2. Testing the Novel Combined Approach.....	102
4.3. Result Interpretation.....	103
CHAPTER 5 CONCLUSION.....	112
5.1. Conclusion.....	112
5.2. Limitation.....	114
5.3. Suggestion.....	115
BIBLIOGRAPHY.....	117

