

ABSTRACT

The Impact of Accounting Information System Implementation to Fraudulent Financial Reporting Prevention (Survey on Companies Located at Jakarta and South Tangerang)

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According to William Rivers, Investigative journalism opens doors and mouths unknown to the public. Investigative reporting is likened to crusade journalism. Journalists expose society's moral decay and power abuse at the elite level (Ansell & Groenink, 2016). Seeing this as a journalist, in handling investigative cases, we use the stages of investigative journalism to reveal cases that may not have been revealed to the wider community. The film *She Said* tells about the journey of a journalist in dealing with cases of sexual harassment with 80 female victims, including Hollywood celebrities. The qualitative content analysis method is one of the researchers' analytical methods. The results of the researchers found that the total duration of the depiction of the stages of investigative journalism for 70 minutes is equivalent to 58% of what is shown in the film, and there are 31 scenes, or the equivalent of 43%. The results of the coder show that the stages of investigative journalism found initial clues in 2 scenes, Preliminary investigation in 2 scenes, search, and deepening of written material in 1 scene, Tracing documents in 2 scenes, interviews with key sources and witnesses or people involved 6 scenes, With the number of scenes 13 scenes in the first stage of investigative journalism. Meanwhile, the second part: direct observation in the field 4 scenes, organizing files and documents 1 scenes, further interviews, especially for confirmation and clarification 7 scenes, analyzing and organizing data 2 scenes, writing 1 scene, checking facts 1 scene, checking against a possible lawsuit for defamation 2 scene. So there are 18 scenes in the second part. While those who do not have a scene, there are stages of forming hypotheses and interviews with experts and expert sources. Of the two categories of investigative journalism stages, the most have scenes depicting investigative journalism, namely the second part of the stages of investigative journalism in the film *She Said*, in this case, the second category of stages of investigative journalism, especially for confirmation and clarification, is the most dominant because journalists investigate sources and witness to the sexual harassment case committed by Harvey Weinstein.

Keywords: Stages of Investigative Journalism Section, Investigative Journalism, Qualitative.

References: 49

Publication Years: 2013 – 2023