



Literature Review : The Effect of Forensic Audit, Investigative Audit, Judgment Professionalism, Independence and Internal Control on Fraud Disclosure

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Abstract. This study aims to analyze factors that influence fraud disclosure . Fraud, or fraudulent acts, have become a significant problem in various sectors in Indonesia, especially with the dominance of corruption cases. This widespread corruption has a negative impact on the country's economy and public trust in institutions. Previous studies have shown that forensic audits, with an analytical approach to financial evidence, and investigative audits, which focus on thorough investigation procedures, significantly contribute to fraud disclosure. The professionalism of auditor judgment plays a role in ensuring that audit decisions are based on accurate analysis, while auditor independence is important to maintain integrity and objectivity in carrying out audits. In addition, internal control helps prevent and detect fraud early on. This study uses a qualitative method with a literature review approach sourced from trusted journals and scientific publications. The results of the study show that the integration of these factors can increase the effectiveness of fraud disclosure. These findings also emphasize the importance of implementing modern technology, such as big data analytics and artificial intelligence, to strengthen the audit system. The conclusion of this study suggests the importance of a combination of various audit elements to support better organizational oversight. The results of this study indicate that forensic audits, investigative audits, professional judgment, auditor independence, and internal control have a positive effect on fraud disclosure.

Keywords: Forensic Audit, Investigative Audit, Judgment Professionalism, Auditor Independence, Internal Control.

1. INTRODUCTION

Background of the problem

Fraud that occurs in various sectors in Indonesia has become a serious problem that can damage the country's economy and public welfare. According to the Association of Certified Fraud Examiners (Ziah and Kuntadi 2023) (ACFE Indonesia 2016) Fraud is an unlawful act and is carried out intentionally to gain personal or group benefits, in a way that can harm other parties, either directly or indirectly. Meanwhile, (Festus et al. 2015) defines fraud as a deviation from legal and ethical norms, which is carried out with the intention to deceive or mislead others. This act of fraud can be carried out by individuals, both inside and outside an organization, in order to gain personal or group advantage.

One of the most common forms of fraud encountered is corruption, which occurs in various sectors, both in private companies and government institutions. Indonesia has been facing various challenges related to corruption, and these cases continue to increase,

resulting in significant monetary losses. According to a survey conducted by (ACFE Indonesia 2016) in 2016, involving 239 respondents, corruption was recorded as the most common type of fraud in the country, reaching 64.4%. Additionally, misappropriation of assets or wealth accounted for 28.9%, while inaccurate financial reporting accounted for 6.7%.

Corruption is one of the most common forms of fraud in Indonesia. This phenomenon began to emerge to the surface in 1997-1998, coinciding with the collapse of the New Order government and the emergence of a prolonged economic crisis. Almost all public sectors, including law and economy, are infected by corrupt practices. Therefore, it is not surprising that Indonesia is known as one of the most corrupt countries in the world, especially because these corrupt practices are often not strictly regulated by law (Aris Dianto 2023) .

Companies should not treat fraud as a trivial matter. Today, stakeholders are increasingly aware of the importance of this issue, and many companies have collapsed due to weak prevention, detection, and indiscipline towards actions that lead to fraud, which in turn reduces public trust. Not infrequently, fraudulent acts are carried out by certain individuals for personal gain (Cendana, Aditama, and Sastro 2024) . According to *the Association of Certified Fraud Examiners* (ACFE), there are three types of fraud: fraud, corruption, and abuse. In Indonesia, cases of fraud, especially corruption, are very numerous (Kristanti and Kuntadi 2022) .

2. LITERATURE REVIEW

Fraud Disclosure

Forensic and investigative auditors have an important role in uncovering illegal fraudulent acts aimed at gaining personal gain through fraudulent means. This process is known as fraud disclosure, which is a method used by auditors to detect criminal acts that are carried out intentionally. Fraud disclosure is an effort to find crimes committed with malicious intent, harming others for personal gain (Kristanti and Kuntadi 2022) . Furthermore, Putri, Saifudin et al. emphasized that auditors have adequate capabilities in identifying fraudulent activities and investigating existing evidence. Thus, auditors can provide a clearer understanding of the events that occur in the context of fraud disclosure (NS Putri, Saifudin, and Trilestari 2024) .

Forensic Audit

According to Panggabean and Pesudo, forensic audit can be interpreted as the application of audit knowledge in situations that have legal consequences (Panggabean and Pesudo 2023) . Meanwhile, I Dewa Nyoman explained that forensic investigation is an examination of evidence related to statements or disclosures of financial information, which aims to assess its relevance to the standard of evidence required by the court. In the ACFE report (2022), it is emphasized that organizations that routinely implement forensic audits tend to have better capabilities in detecting fraud. This is because they integrate deeper investigative methods with the use of modern technologies, such as big data analytics and artificial intelligence (AI). This finding highlights the importance of forensic audits in improving internal control systems, which are often the root cause of fraud (I Dewa Nyoman Wiratmaja 2017) .

Forensic audits place more emphasis on gathering evidence and determining whether audit findings or existing evidence can be used in court. This can be understood as a development of the regular audit process aimed at collecting evidence in a legal context. This audit involves systematic steps in collecting relevant information. In a forensic audit, aspects such as the duration of the fraud, the techniques used, the amount involved, the location of the incident, and the identity of the perpetrator can be identified and analyzed. (Astuti 2013) .

Investigative Audit

Investigative audits focus on examining information related to possible errors that could have a negative impact on state finances. The results of this audit play an important role in management improvement efforts (Kuntadi, Isnaini, and Pramukty 2022) . According to Anggi Sari Tambunan et al., the investigation process includes collecting evidence, compiling reports based on findings, grouping and classifying identified reports, and providing testimony that supports comprehensive efforts to find and uncover fraudulent acts (Anggi Sari Tambunan, Alisa Afrianti, and Khairatul Muna 2024) . In this case, Mamahit and Urumsah explain that investigative audits are specifically designed to identify and uncover fraud by applying methods, procedures, and techniques commonly used in investigations. From the explanation above, it can be concluded that the purpose of an investigative audit is to find evidence of errors that can endanger state finances, while also providing a basis for improving management through systematic data collection, classification, and reporting in detecting and exposing fraud (Mamahit and Urumsah 2018)

Professionalism of Judgement

Judgment Professionalism is the ability to make objective, skilled, and responsible decisions, known as professionalism in decision making. To produce accurate financial reports, evaluating audit evidence requires professional judgment. Auditors who have experience in identifying fraud cases tend to be more thorough and pay more attention to the available evidence (Hasbi 2019) . The audit process, starting from the decision to accept a client to the issuance of an audit report, requires judgment from auditors by considering reasonable reasons supported by strong evidence (Marsye Pattinaja et al. 2022) . Therefore, careful, logical, and evidence-based professional judgment is a crucial element in every stage of the audit process, to ensure accurate and reliable conclusions.

Independence

Independence is a very important aspect in maintaining public trust in the objectivity of auditors, as well as ensuring that they can carry out their duties fairly and without bias. The concept of independence refers to an attitude or condition in which an individual is not influenced or bound by any party, and does not side with the interests of a particular party or organization. Auditors must maintain their independence in accordance with applicable professional audit standards. (Pramesti SW and Kuntadi 2022) . Meanwhile, according to Sandoria and Pangaribuan , to ensure credibility and objectivity in the audit process, auditors must act neutrally and not be influenced by any party. It is essential that auditors remain free from external influences, in the public interest and to maintain public confidence. (Sandoria and Pangaribuan 2020) .

Internal Control

A series of actions known as internal control aims to stop, detect, and uncover fraud in an organization . Management is not only responsible for the company's assets, but also for errors and irregularities in carrying out operational activities. As companies grow larger, direct supervision becomes increasingly difficult. Therefore, it is very important to have an efficient monitoring and reporting system to ensure that the division of responsibilities is carried out properly (Ziah and Kuntadi 2023) . To prevent fraud or abuse in business activities, those responsible for the company's assets and operations must ensure effective monitoring and reporting, and implement appropriate internal controls, especially in the face of an increasingly broad operational scope. (TE Putri, Kuntadi, and Pramukty 2023) .

Previous Research

The following are a number of previous studies related to research on Forensic Audit (X1), Investigative Audit (X2), Judgement Professionalism (X3) and Internal Control (X4) which influence Fraud Disclosure (Y) as described in the table below:

Table 1. Article Data

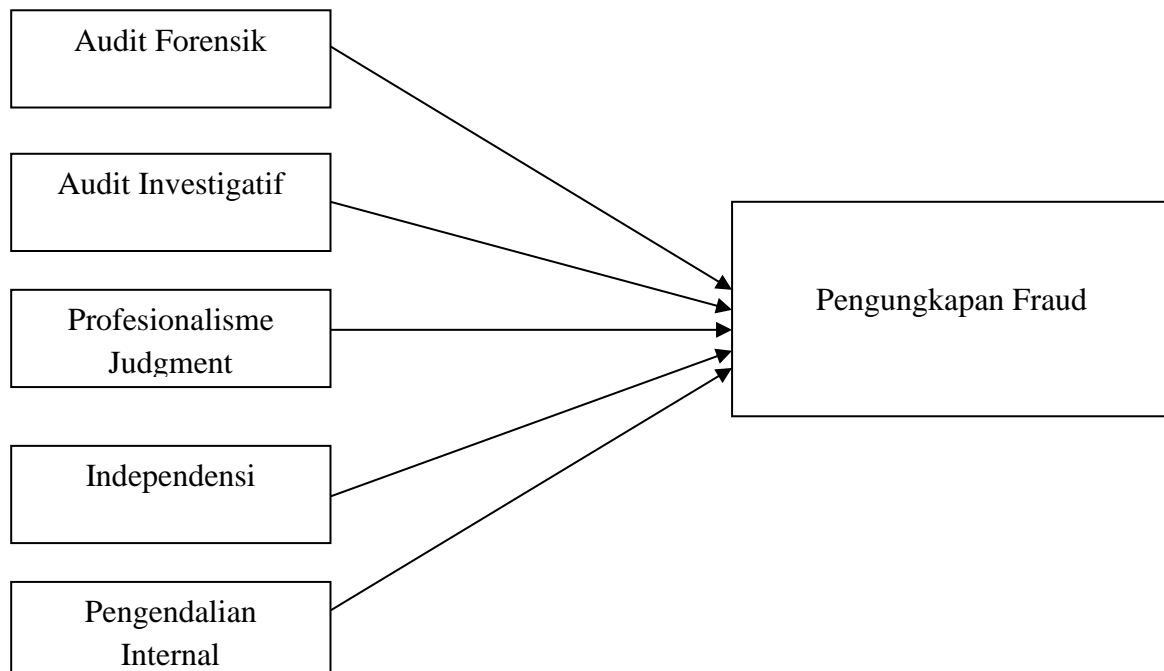
No	Author (Year)	Previous Research Results	Similarities with the article studied
1	English: Anggi Sari Tambunan , Alisa Afrianti, Khairatul Muna (2024)	Previous research results revealed: Investigative Audits have a positive and significant influence on Fraud Prevention and Disclosure.	Examining the same X variable, namely Investigative Audit and Y variable, namely Fraud Disclosure
2	Khofidar Pujilestari, Nera Marindar Machdar (2024)	The results of previous studies concluded: Forensic Accounting, Investigative Audits, and Auditor Independence have an influence on <i>Fraud Disclosure</i> .	Examining the same variable X, namely Investigative Audit and variable Y, namely Fraud Disclosure
3	Novia Septiana Putri, Saifudin, Rr Dian Indriana Trilestari (2024)	The results of the study were that forensic audits, investigative audits and auditor competence had a positive influence on fraud disclosure.	Examining the same X variables, namely forensic audits and investigative audits, as well as the Y variable, namely fraud disclosure.
4	Sundari Sapitri & Natasya Adelia Putri	Previous studies concluded that Investigative Audit and Independence have a positive influence on Fraud Disclosure.	Examining the same X variables, namely investigative audit and Independence and Y variables, namely fraud disclosure.
5	I Dewa ayu cintya nari ratih, eka ardhani sisdayani (2023)	The results of previous research are; Forensic Audit has no influence, while Investigative Audit and Professionalism strengthen the influence on fraud disclosure.	Examining the same X variable, namely Investigative Audit and Y variable, namely Fraud Disclosure.
6	Muchtar Lutfi, Masdar Mas'ud, Syamsuri Rahim (2023)	The results of previous research show: Forensic Audit, Investigative Audit, <i>Professional Judgment</i> , have a positive and significant influence simultaneously (together) on <i>fraud disclosure</i> .	Examining the same X variables, namely Forensic Audit, Investigative Audit and <i>Professional Judgment</i> and Y variables, namely <i>Fraud Disclosure</i> .
7	Sifa Ulfa Ziah, Cris	Previous research concluded that: Forensic Accounting has an effect on	Examining the same variable X, namely Internal Control and

	Kuntanadi (2023)	fraud disclosure, Internal Capability and Control have an effect on fraud disclosure and Investigative Audit has an effect on fraud disclosure.	variable Y, namely <i>Fraud Disclosure</i>
8	Aris Diano (2023)	The results of previous research are: Forensic Accounting, Investigative Audit, Professional Judgment, and whistle-blowers have a significant positive influence on fraud disclosure.	Examining the same X variables, namely Audit Investigation and Professional Judgment, and Y variables, namely <i>Fraud Disclosure</i> .
9	The Last Supper (2022)	Previous research has shown that forensic audits, investigative audits and auditor competence have a positive influence on fraud disclosure.	Examining the same X variables, namely Forensic Audit and Investigative Audit, and Y variables, namely <i>Fraud Disclosure</i> .
10	The story of the 2022 film "The Story of the 2022 Film" by A.J.	Previous research studies concluded: Professional skepticism and investigative audits have a positive effect on fraud disclosure. While independence and forensic accounting have an effect on fraud disclosure.	Examining the same X variable, namely Investigative Audit and Y variable, namely <i>Fraud Disclosure</i> .
11	Sarah Andini, Amiruddin & Grace T. Pontoh (2021)	Previous research studies revealed that the competence, independence, and time pressure of investigative auditors have an influence on fraud disclosure.	Examining the same X variable, namely Independence, and the Y variable, namely <i>Fraud Disclosure</i> .
12	Carla Maha Putri (2020)	The results of previous research are: Internal Control, Investigative Audit, Experience, Professionalism, and Forensic Accounting have a positive influence on fraud disclosure.	Examining the same X variables, namely Internal Control and Investigative Audit, as well as the Y variable, namely <i>Fraud Disclosure</i> .
13	Desi Nurannisa, Pupung Purnamasari, Magnaz Lestira Oktaroza (2020)	Previous research shows that Professional Judgment has an influence on fraud disclosure and spiritual intelligence is able to moderate the relationship between professional judgment and fraud disclosure.	Examining the same variable X, namely Professional Judgment and variable Y, namely Fraud Disclosure
14	Father Achyarsyah, Mirantika Rani (2020)	The results of previous research revealed that forensic accounting has no effect on disclosing financial report fraud, whereas investigative audits have an effect on disclosing financial report fraud.	Examining the same X variable, namely Investigative Audit and Y variable, namely Disclosure of Financial Reporting Fraud.

15	The Last Airbender (2019)	The results of previous research show that forensic audits, investigative audits and <i>professional judgment</i> have an influence positive and significant impact on <i>fraud disclosure</i>	Examining the same X variables, namely forensic audit, investigative audit and professional judgment, as well as the Y variable, namely Disclosure of Financial Reporting Fraud.
16	Atrissia Inayati Mamahit, Dekar Urumsah (2018)	The study showed that each variable—whistle-blowing, forensic audit, and investigative audit—had a positive effect on fraud detection.	Examining the same x variables, namely forensic audit and investigative audit on fraud detection.
17	Kosmas Njanike, Thulani Dube and Edwin Mashayanye (2009)	Overall, this research has a significant impact on improving forensic audit practices, strengthening fraud prevention policies, and encouraging the development of professionalism in this field.	Examining the same X variable, namely forensic audits, to strengthen fraud prevention policies.

Framework of thinking

Based on the formulation of the problem, theoretical review, significant previous research, and discussion of the influence of variable X (Forensic Audit, Investigative Audit, Professional Judgment and Internal Control) on variable Y (Fraud Disclosure), the following framework of thought can be formulated.



Based on the above framework of thinking, it can be concluded that Forensic Audit, Investigative Audit, Professional Judgment, Independence and Internal Control have an influence on Fraud Disclosure. In addition, there are several variables that affect the relationship between these variables, namely:

- a. Forensic Accounting (Khofidah Pujilestari and Nera Marinda Machdar 2024) , (Ziah and Kuntadi 2023) and (Aris Dianto 2023) .
- b. Auditor Independence (Khofidah Pujilestari and Nera Marinda Machdar 2024)
- c. Professionalism (Cintya Nari Ratih and Sisdyani 2023) and (CM Putri and Wahyundaru 2020)
- d. Whist-blower (Aris Dianto 2023)
- e. Auditor Competence (Kristanti and Kuntadi 2022) and (Andini, Amiruddin, and T Pontoh 2021)
- f. Professional Skepticism (Wahyuadi Pamungkas 2022)
- g. Experience (CM Putri and Wahyundaru 2020)
- h. Spiritual Intelligence (Nurannisa, Purnamasari, and Oktaroza 2021)
- i. Time Pressure of Investigative Audit (Andini, Amiruddin, and T Pontoh 2021)

3. METHODS

This scientific article is compiled using qualitative methods and library research approaches. Analyzing theories and relationships or influences between variables obtained from books and journals, both offline through libraries and online using sources such as Google Scholar, and various other online media platforms.

The benefit of qualitative methods is to understand social phenomena in depth. Along with research (Putro 2023) which reveals that the qualitative research model emphasizes an in-depth understanding of social phenomena. The methods used in this approach include observation, interviews, text analysis, and understanding context. This approach provides an opportunity for researchers to explore the social context, values, norms, and subjective interpretations of research participants.

4. RESULTS AND DISCUSSION

The Impact of Forensic Audit on Fraud Disclosure

According to Lutfi et al. This study has examined the influence of forensic audit on fraud disclosure, and the results show that forensic audit has a positive and significant impact in this regard. Experienced auditors who have a good understanding of their duties realize that complex fraud, as well as the violations and irregularities that occur, can result in serious consequences and harm various parties, including themselves and the organization. Therefore, forensic audits have proven to be an effective method in supporting fraud disclosure. (Lutfi, Mas'ud, and Rahim 2023) .

This finding is also in line with previous research by (Kristanti and Kuntadi 2022) which shows that forensic audits have a positive and significant influence on fraud disclosure. Thus, it can be concluded that forensic audit is the most efficient and accurate approach to reduce, prevent and reveal fraud, thanks to its focus on detection and prevention through in-depth analysis of financial statements and accounting systems.

The Impact of Investigative Audits on Disclosure

This study was conducted to evaluate the impact of investigative audits on fraud disclosure. The analysis shows that investigative audits have a positive and significant influence on fraud disclosure (Anggi Sari Tambunan, Alisa Afrianti, and Khairatul Muna 2024) . This finding is in line with the research of Wulandari and Nuryanto. This research was conducted to evaluate the impact of investigative audits on fraud disclosure. The analysis shows that investigative audits have a positive and significant influence on fraud disclosure (Wulandari and Nuryanto 2020) .

The results of this study are also in line with Khofidah and Nera who emphasized that the effectiveness of investigative audits is directly related to increased fraud disclosure (Khofidah Pujilestari and Nera Marinda Machdar 2024) . In addition, studies by (I Dewa Nyoman Wiratmaja 2017) also shows that investigative audits have an influence on fraud disclosure. Investigative audits have a significant positive effect on fraud disclosure. These findings indicate that the investigative techniques applied by auditors are able to uncover hidden evidence and provide a clearer picture of the possibility of irregularities or violations, thus supporting more accurate and transparent disclosure of fraud (Wahyuadi Pamungkas 2022) .

The Influence of Professional Judgement on Fraud Disclosure

According to Hasbi, research shows that professional judgment has a positive and significant influence on fraud disclosure. Exercising professional judgment in evaluating audit evidence is a crucial aspect in drawing conclusions on the results of the financial statement audit. With proper implementation, auditors are able to identify risks, ensure completeness of evidence, and produce accurate and accountable conclusions (Hasbi 2019)

The results of this study are also in line with (Aris Dianto 2023) which states that the better the auditor's ability to apply professional judgment, the more effective the disclosure of fraud. Research by Nurannisa et al. also states that professional judgment has an effect on fraud disclosure. Therefore, it can be concluded that professional judgment plays an important role in increasing trust in the audit process and the quality of audit results, thereby supporting more transparent and reliable fraud disclosure. (Nurannisa, Purnamasari, and Oktaroza 2021) .

The Influence of Independence on Fraud Disclosure

In a study conducted by Wahyuadi Pamungkas, Independence has no effect on fraud disclosure (Wahyuadi Pamungkas 2022) . Meanwhile, according to Andini et al. independence has a positive effect on fraud disclosure because an auditor must always maintain his/her independence as an internal factor in carrying out his/her duties (Andini, Amiruddin, and T Pontoh 2021) . The results of this study are also related to the research of Sapitri et al. which found that independence has a positive effect on fraud disclosure (Sapitri, Natasya, and Putri 2024) . This shows that auditor independence is very important to complete tasks objectively and without pressure from other parties. With good independence, auditors can freely assess and disclose information without being influenced by personal or external interests.

The Influence of Internal Control on Fraud Disclosure

Internal control has a positive effect on fraud disclosure (Ziah and Kuntadi 2023) . This result supports the findings of Putri and Wahyundaru that internal control is effective in disclosing fraud and minimizing losses caused by fraud. Internal control protects physical and non-physical assets by setting proper procedures, reducing losses caused by fraud (CM Putri and Wahyundaru 2020) .

5. CONCLUSION

Based on existing theories, relevant articles, and in-depth analysis, it can be concluded that Forensic Audit, Investigative Audit, Professional Judgment, and Internal Control have a positive influence on fraud disclosure. Forensic Audit plays a very important role, because it uses special techniques and methods to detect, analyze, and reveal hidden evidence of fraud. However, Investigative Audit also focuses on a deeper investigation of suspicious transactions and activities, giving auditors the opportunity to dig deeper and find evidence that supports the existence of fraud. In addition, Professional Judgment plays a significant role in this process, where auditors are required to utilize knowledge, experience, and ethical considerations when facing complex and ambiguous situations. Internal Control, which consists of policies, procedures, and systems designed to protect assets and prevent fraud, also provides a crucial framework for detecting and preventing fraud before it escalates to a more serious level. In addition, good auditor independence allows them to carry out their duties with full attention to the facts and evidence found, without being influenced by intervention or pressure from internal or external parties. This is important to maintain the objectivity and integrity of the audit process. All of these elements support each other and strengthen the ability to reveal fraud more effectively. Therefore, it is important to understand how the interaction between each of these components can improve fraud disclosure in an organization.

Further research is needed to identify other aspects that may influence fraud disclosure, beyond the variables that have been studied previously. Some additional relevant aspects include forensic accounting, auditor independence, professionalism, whistle-blowing mechanisms, auditor competence, professional skepticism, spiritual intelligence experience, time pressure on investigative auditors, and many more.

LIMITATION

The limitations of the problem in this research include a focus on analyzing factors that influence fraud disclosure, with an emphasis on forensic audits, investigative audits, professional judgment, independence and internal control. This research does not discuss in depth other types of fraud outside the audit context, and does not explore external factors that might influence the disclosure of fraud outside the organization's control. In addition, this research uses a qualitative approach with a literature review, so the results may not be generalized to all contexts or sectors in Indonesia.

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