

Research Article

The Role of Forensic Auditors in Proving Corruption Cases

Rifki Rinaldi Ongi^{1,*}, Dian Ekawaty Ismai², Suwitno Yutye Imran³

¹ Universitas Negeri Gorontalo, Indonesia; e-mail: rifki.ongi@gmail.com

² Universitas Negeri Gorontalo, Indonesia; e-mail: dian.ismail@ung.ac.id

³ Universitas Negeri Gorontalo, Indonesia; e-mail: suwitno@ung.ac.id

* Corresponding Author : Rifki Rinaldi Ongi

Abstract: This article aims to analyze the role of forensic auditors in the process of proving corruption crimes in Indonesia, as well as the quality of evidence produced by forensic auditors in supporting law enforcement. This study uses a normative legal approach with legislative analysis and a comparative approach. The results of the study indicate that forensic auditors play a very significant role in detecting, uncovering, and preventing corruption through investigative auditing. Forensic auditors are not only involved in the process of gathering evidence related to financial crimes but also serve as expert witnesses who provide strong evidence in court. The quality of evidence provided by forensic auditors depends on their professional competence and the application of systematic analysis techniques, as well as the importance of collaboration with other law enforcement agencies. There is a need for improved regulation, ongoing training, and closer synergy between forensic auditors and legal institutions to strengthen the eradication of corruption in Indonesia.

Keywords: Corruption Crime; Evidence; Forensic Auditor.

1. Introduction

Fraud or what is often called fraud is often carried out in various modes, in the current 4.0 revolution era there are so many ways that can be done using technology to eliminate all fraud crimes committed [1]. Forensic audit is an examination and evaluation of a company's financial records used to obtain evidence during legal proceedings in court. In conducting a forensic audit process, an accounting strategy is needed to audit and expert knowledge of the audit law itself. Forensic audit is an audit of a combination of expertise that includes auditing, accounting expertise, and the field of law / legislation with the expectation that the results of the audit can be used in supporting legal proceedings in court [2].

Forensic auditing covers a wide range of investigative activities conducted to prosecute a party for fraud, embezzlement, or other financial crimes. For this reason, during the forensic audit process, auditors are required to be expert witnesses during the trial process [3]. The forensic audit focuses more on the process of finding evidence and assessing the audit findings with the required evidentiary standards and is a development of the implementation of standard audit methods towards the collection of evidence for the benefit of court proceedings explaining that the purpose of a forensic audit is the assessment of damage done by the negligence of an auditor, to find facts and see whether embezzlement has occurred and whether criminal proceedings should be carried out [4].

Investigative audit is a form of examination that aims to recognize and reveal a modus operandi by using approaches and methods used in an investigation and investigation of a crime. All efforts made by a company to improve performance will be difficult to achieve if there are many acts of fraud in it. To provide a deterrent effect, minimize losses and improve the control system with strong indications that fraud has occurred, the company must immediately take swift action by conducting an investigative audit. According to the Association of Certified Fraud Examiners (ACFE), investigative auditing is a method of resolving fraud syndicates carried out from the beginning to follow-up actions [5].

Forensic science is the science used for criminal investigations in order to find evidence that can be used in criminal cases. forensics is the science of accounting in a broad sense

Received: May 02, 2025

Revised: May 20, 2025

Accepted: June 02, 2025

Published: June 04, 2025

Curr. Ver.: June 04, 2025



Copyright: © 2025 by the authors.

Submitted for possible open

access publication under the

terms and conditions of the

Creative Commons Attribution

(CC BY SA) license

([https://creativecommons.org/li](https://creativecommons.org/licenses/by-sa/4.0/)

[censes/by-sa/4.0/](https://creativecommons.org/licenses/by-sa/4.0/))

including auditing, on legal issues for legal settlements in or out of court. Forensic accounting includes investigating fraud and investigating financial books and records related to corruption. Unlike auditors who provide opinions on financial statements, forensic accounting focuses more on a specific allegation or event. Therefore, forensic accounting has an effective role in investigating and proving the existence of corruption [6].

The practice of forensic accounting grew shortly after the economic crisis hit Indonesia in 1997. The high level of corruption is a strong driver for the development of forensic accounting practices in Indonesia, although basically forensic accounting has long been practiced in Indonesia long before the economic crisis. The practice of forensic accounting in Indonesia was first carried out to resolve the Bank Bali case by Price Waterhouse Cooper (PWC), its success can be seen from Price Waterhouse Cooper (PWC) managed to show the flow of funds sourced from the disbursement of Bank Bali loan funds [7].

The success of eradicating corruption is highly dependent on investigation and proof at trial and does not exclude other processes such as investigation and prosecution. Investigation plays a role in collecting facts and evidence, while proof at trial is to prove that a defendant has legally and convincingly committed a criminal act of corruption based on valid evidence [8]. With the practice of forensic accounting in Indonesia, it cannot be measured whether the application of forensic accounting has helped eradicate corruption or not. Therefore, further study is needed regarding the existence of forensic accounting in the investigation and proof of corruption crimes.

Forensic auditors are professionals with specialized expertise in accounting, investigative auditing, and financial law who are trained to systematically identify, analyze, and uncover financial crimes. They work with an evidence-based approach through in-depth investigation of financial data, accounting reports, and suspicious banking transactions [9]. The role of forensic auditors in proving corruption crimes is vital, especially in revealing facts hidden behind seemingly legitimate data or documents. Forensic auditors not only identify discrepancies in financial statements, but can also find transaction patterns that indicate corruption. Forensic auditors function as detectives who examine evidence systematically and thoroughly, and compile in-depth reports that can be used by law enforcement officials to support charges in court [10].

In the investigation process, forensic auditors often collaborate with law enforcement officials such as the Corruption Eradication Commission, police, and prosecutors to trace the flow of funds and collect evidence that is valid and legally accountable in court. Through the application of advanced technologies such as auditing software, forensic data analysis, and data mining techniques, forensic auditors are able to trace seemingly disparate transactions and organize them into clear patterns of crime. They also examine corporate financial records, government project contracts, and suspicious bank accounts to uncover abuse of power and embezzlement of public funds [11]. However, despite the important role of forensic auditors, the practice of forensic auditing in the context of proving corruption in Indonesia still faces various challenges.

The demand for more independent and professional forensic auditors is growing, along with the growing complexity of the modus operandi used by perpetrators of corruption. In some cases, corrupt actors even try to hide evidence of their crimes through document forgery, disguised transactions, and complex diversion of funds. Therefore, forensic auditors are needed who not only master audit techniques, but also have a deep understanding of applicable laws and regulations, so that the audit process can maximally support evidence in court [12]. One of the main challenges is the limited human resources qualified as forensic auditors, as well as limited access to relevant data. Many times, perpetrators of corruption deliberately hide evidence in forms that are difficult to trace, such as through international transactions using shell companies, offshore accounts, or fake documents. In addition, forensic auditors have the ability to detect indications of financial statement manipulation through in-depth analysis of data reconciliation, document testing, and verification of other supporting evidence [13].

To maximize the role of forensic auditors in corruption eradication efforts, clear regulatory support and a strong legal framework are needed. The government needs to ensure that forensic auditors have full access to relevant data in the investigation process, and receive adequate legal protection so that they can work independently and free from external pressure. In addition, human resource capacity building through continuous training, professional certification, and strengthening technical competencies are also important priorities to increase the effectiveness of forensic auditors in detecting and exposing increasingly complex financial crimes. Ultimately, the presence of forensic auditors is not just

a support in the law enforcement process, but is at the forefront of creating a legal system that is fair, transparent and free from corruption. With high technical capabilities and a structured investigative approach, forensic auditors are the hope for efforts to realize clean governance, increase public trust, and create a more prosperous and just society. Corruption eradication is not only the task of the government or law enforcement officials, but is a collective responsibility that requires synergy from all parties, including the community, the media, and the academic world to continue to monitor and report any indications of corruption crimes [14].

Based on the description of the problems above, the problem can be formulated how the role of forensic auditors in proving corruption cases?.

2. Literature Review

2.1. Theory of Legal Certainty

The rule of law, both written and unwritten, contains general rules that guide individuals in their behavior in society and serve as a limitation for society in burdening or taking action against individuals. The existence of such rules and the implementation of these rules give rise to legal certainty. So it can be concluded that normative legal certainty is when a regulation is made and promulgated with certainty because it regulates clearly and logically, so that it does not cause doubt (multi-interpretation), is logical and has predictability. Legal certainty is a situation where human behavior, whether individuals, groups, or organizations, is bound and within the corridors that have been outlined by the rule of law [15].

Legal certainty according to Jan Michiel Otto defines as the possibility that in certain situations :[16]

- a. Clear, consistent and readily available rules, issued by and recognized by the state.
- b. Ruling (government) agencies apply these laws consistently and are also subject to them.
- c. Citizens principally adapt their behavior to these rules.
- d. Independent and unthinking judges apply these legal rules consistently as they resolve legal disputes...
- e. Judicial decisions are concretely implemented

According to Sudikno Mertokusumo, legal certainty is a guarantee that the law must be carried out in a good way. Legal certainty requires efforts to regulate the law in legislation made by the authorized and authoritative parties, so that these rules have juridical aspects that can guarantee the certainty that the law functions as a rule that must be obeyed [17].

2.2 Theory of Evidence in Criminal Cases

Evidence is an important part of the search for material truth in the process of examining criminal cases. The Continental European system adopted by Indonesia uses the judge's belief to assess the evidence with his own conviction. The judge in this proof must pay attention to the interests of society and the defendant. The interests of society mean that people who have committed criminal offenses must be sanctioned in order to achieve security, welfare, and stability in society. Meanwhile, the interest of the defendant means that he must be treated fairly in accordance with the principle of *Presumption of Innocence*. So that the punishment received by the defendant is proportional to his/her guilt [18].

Many legal experts define this proof through the meaning of the word prove. Proving according to Sudikno Mertokusumo is referred to in a juridical sense, namely providing sufficient grounds for the judge examining the case concerned to provide certainty about the

truth of the events submitted. Another case with the definition of prove expressed by Subekti. Subekti states that proving is convincing the judge of the truth of the arguments or arguments put forward in a dispute [19]. Based on the definition of these legal experts, proving can be stated as the process of explaining the actual legal position of the parties and based on the arguments put forward by the parties, so that in the end the judge will conclude who is right and who is wrong.

The process of proof or proving contains the intention and effort to state the truth of an event, so that it can be accepted by reason of the truth of the event. Proof means that a criminal event has occurred and the defendant is the one who is guilty of doing it, so he must take responsibility for it. Evidence is a provision that contains outlines and guidelines on the ways that are justified by the law to prove the guilt charged to the defendant. Evidence is also a provision that regulates the evidence that is justified by law and may be used by the judge to prove the guilt charged. The law of evidence is part of the law of criminal procedure which regulates the kinds of evidence that are valid according to the law, the system adopted in evidence, the conditions and procedures for submitting such evidence as well as the authority of the judge to accept, reject and assess a proof [20].

The Criminal Procedure Code does not provide an explanation of the meaning of evidence. The Criminal Procedure Code only contains the role of evidence in Article 183 that the judge may not impose a sentence on a person unless he or she is convinced by at least two valid pieces of evidence that a criminal offense actually occurred and that the defendant is guilty of committing it.

2.3 Forensic Audit Theory

D. Larry Crumbley, editor-in-chief and *Journal of Forensic Accounting* writes "*simply put, forensic accounting is legally accurate accounting. That is, accounting that is sustainable in some adversarial legal proceeding, or within some judicial or administrative review*". In simple terms, forensic accounting is accounting that is accurate for legal purposes, or accounting for judicial and administrative testing. Crumbley wants to emphasize that forensic accounting is not identical, not even dealing with accounting in accordance with *Generally Accepted Accounting Principles (GAAP)*. The measure is not GAAP, but what is legally or statutorily required to be accurate. Crumbley correctly sees the potential for conflict between parties with opposing interests. For the sake of fairness, there must be accurate accounting for adversarial legal proceedings, or adversarial legal proceedings [21].

According to G. Jack Balogna and Robert J. Lindquist in *Fraud Auditing and Forensic Accounting* (1997): *Investigative auditing involves reviewing financial documentation for special purposes which could relate to litigation support and insurance claims as well as criminal matters* [22].

According to Theodorus M. Tuanakkota Investigative Audit is the application of accounting disciplines in a broad sense, including auditing, to legal issues for legal settlements in or out of court. Forensic accounting can be practiced in a wide range of fields such as :[23]

- a. In settlement between individuals.
- b. In private companies with various legal forms, private companies as well as those that trade their shares or bonds on the stock exchange, joint ventures, special purpose companies.
- c. In companies that are partially or wholly owned by the state, both at the central and

regional levels (BUMN, BUMD)

- d. In departments/ministries, central and local governments, MPR, DPR/DPRD, and other state institutions, courts (such as the Constitutional Court and Judicial Court), commissions (such as KPU and KPPU), foundations, cooperatives, State-Owned Legal Entities, Public Service Agencies, and so on.

The difference between forensic accounting and conventional accounting and auditing lies more in the mindset. The methodology of the two accounting is not much different, forensic accounting emphasizes *exceptions, oddities, irregularities* and patterns of action rather than errors or negligence like general auditing. The main procedures in forensic accounting emphasize *analytical review* and in-depth interview techniques while still using general audit techniques such as physical checks, reconciliations, confirmations, and so on. Another difference is that forensic auditing emphasizes more on refuting or strengthening an allegation and providing evidence to support a legal action. So it can be concluded that forensic auditing is proving an allegation [24].

Although it is a specialized audit, the audit technology or methodology can use general audit techniques in accordance with applicable audit standards by using exploratory audit techniques through [25]:

- a. Physical *examination* which includes counting cash, securities, inventory, fixed assets and other tangible goods.
- b. Asking for confirmation in forensics that the confirmation action must be collaborated with other sources/substantiated,
- c. Auditing documents or buril / *documentation* including digital, electrical and other documents.
- d. An analytical *review* is a technique that addresses gaps in the comparison between what has happened and what should happen.
- e. Request oral or written information and the *auditee/inquiry of the auditee* to support issues.

Recalculating/reperformance where the use of this technique is done by testing the correctness of calculations (multiplication, division, addition, subtraction) in order to provide assurance of arithmetic correctness.

3. Method

This research uses normative research methods or doctrinal legal research, also called library research or document research. the term "doctrinal research"; is used because the focus of this research is written regulations or other laws. Research that aims to evaluate applicable provisions or standards is known as normative research. Normative research can also be referred to as doctrinal or library research because it focuses on library materials. This type of research is very important in legal research, often referred to as legal research by only recognizing normative research. Some legal experts argue that normative legal research is the only type or category of research known in legal science [26].

4. Results and Discussion

4.1. The Role of Forensic Auditors in the Process of Proving Corruption Crimes in Indonesia

Basically, forensic science is the application of science to criminal investigations in order to find evidence that can be used in solving criminal cases. The objectives of forensic auditing are so specific that the preparation of the program and the implementation of the

audit are very different from ordinary audits. The forensic audit program must be directed at collecting sufficient and competent evidence so that the criminal case being handled can be revealed. Therefore, in its implementation, auditors who have special characteristics are needed [27].

According to the Indonesian Criminal Procedure Code (KUHP), valid evidence includes : [28]

- Witness statement
- Expert statement
- Letter
- Instructions
- Statement of the defendant

Forensic auditing can be defined as the specialized skill of auditing a situation that has legal consequences. Forensic auditing is generally used to conduct broad investigative work. Such work includes an investigation into the financial affairs of an entity and is often associated with investigations into fraud, therefore forensic auditing is often also defined as investigative auditing. The investigative audit itself is one of the methods in fraud auditing (fraud auditing), which is a fraud audit that is carried out after fraud is identified, for example corruption [29].

Corruption is a crime that not only damages the integrity of government and the country's economy, but also creates serious social inequality. In an effort to tackle corruption, Indonesia has a clear and strong legal framework, namely Law No. 31 of 1999 which was amended by Law No. 20 of 2001 concerning the Eradication of Corruption [30] . This law regulates in detail the types of corruption crimes, such as embezzlement in office, bribery, extortion, and abuse of authority by public officials. Article 2 paragraph (1) explicitly states that anyone who unlawfully enriches themselves or others resulting in state financial losses, may be subject to imprisonment and a very heavy fine, as an effort to provide a deterrent effect on the perpetrator. This provision provides a strong legal basis for processing any individual involved in corruption crimes, although the challenges in proving it are enormous. Proving corruption cases is often a complicated matter, given that the financial transactions carried out by the perpetrators are often very hidden and complex. In addition, the various parties involved in corruption networks, both domestically and abroad, also exacerbate the investigation process. Therefore, in Article 37A of Law No. 20 of 2001, there is a reversal of the burden of proof provision that requires the defendant to prove that his wealth is not the result of a corruption crime. This provision provides flexibility for investigators to more easily uncover the modes used in corrupt practices. In addition, Article 26A provides a legal basis for international cooperation in returning assets of criminal proceeds hidden abroad, which further strengthens Indonesia's legal framework in combating corruption as a whole, including from parties who seek to divert and hide their wealth abroad.

In order to support efforts to eradicate corruption, forensic auditors have a very important role. As stipulated in Article 29 of Law No. 30 of 2002 concerning the Corruption Eradication Commission (KPK), forensic auditors can act as experts who help uncover suspicious financial transactions and expose hidden corruption networks. Forensic auditors not only examine the flow of funds indicated as the proceeds of corruption, but also conduct a thorough examination of accounting systems, financial reports, and reconciliation of

financial data that can indicate abuse of power. Their role is crucial in tracing cross-border transactions involving international bank accounts and money laundering that are often difficult for traditional law enforcement to trace. The existence of forensic auditors is also supported by the principles of transparency and accountability in the management of state finances, which are regulated in Law No. 17/2003 on State Finance. Article 4 of this law requires the government to manage the state budget in a transparent and accountable manner, which includes the obligation to examine and ensure there is no misuse of public funds in every financial transaction. Forensic auditors have an important role to play in ensuring that every state expenditure is carried out in accordance with applicable regulations and does not contain any potential for abuse. With a careful audit approach, they can assess the feasibility and veracity of government financial reports, which become important evidence in the judicial process against corruption cases [31].

In addition, Law No. 15/2004 on the Audit of State Financial Management and Responsibility also provides a legal basis for the Supreme Audit Agency (BPK) and other audit institutions to carry out their oversight function on the use of the state budget. BPK works closely with forensic auditors to conduct more in-depth examinations of suspicious financial statements, ensuring that any funds managed by the state are used in accordance with the stated objectives. With a rigorous audit system involving forensic auditors, corrupt practices in the management of state finances can be more easily uncovered. Overall, the role of forensic auditors in the fight against corruption is vital, especially in the context of providing valid and legitimate evidence in court. Through a deep understanding of financial statements and suspicious transactions, as well as the ability to use forensic tools and techniques in auditing, forensic auditors can make a major contribution to the fight against corruption. Therefore, strengthening the role of forensic auditors with adequate regulatory support, continuous training, and increased access to relevant financial data are important steps to ensure the success of corruption eradication in Indonesia. Their presence in the law enforcement system can be a significant force to realize a clean, transparent and accountable government.

The discussion of the role of forensic auditors in the process of proving corruption crimes in Indonesia can be comprehensively explained through juridical and technical approaches. The forensic auditor acts as a scientific discloser of financial facts to support the legal process, as well as being a key actor in proving state losses as the main element in corruption cases.

4.2. The Quality of Evidence Conducted by Forensic Auditors in Revealing Corruption Crimes

The quality of evidence carried out by forensic auditors is very important in supporting the criminal justice process, especially in cases of white-collar crimes such as corruption, financial fraud, and money laundering. Forensic audit is a form of investigative audit designed to identify, investigate and document fraud, and can be used as evidence in the litigation process. Therefore, forensic auditors must conduct data collection with a systematic approach, including through investigative interview techniques, document analysis, digital forensics, and tracing the flow of funds. The quality of evidence will be judged by how it is organized, verified, and logically linked to the elements of the charged criminal offense [32].

The credibility of forensic audit results is highly dependent on the professional competence of the auditor. Auditors with certifications such as Certified Fraud Examiner (CFE) or Certified Forensic Accountant (Cr.FA) generally have a better understanding of the investigation process and criminal procedure law. In practice in Indonesia, audit results conducted by certified auditors are more easily accepted by law enforcement officials and judges, because they are considered to meet the qualifications of expertise.

However, the evidentiary quality of forensic auditors is often challenged in judicial practice. In some cases, forensic audit reports are considered insufficient to prove the element of *mens rea* (malicious intent) or cannot stand alone without the support of other evidence. This is evident in Decision No. 130/Pid.Sus/TPK/2017/PN.Jkt.Pst (e-KTP corruption case), where BPK and KPK reports were used to map the flow of funds, but additional witness testimony and electronic evidence were needed to strengthen the judge's conviction. In conclusion, the quality of forensic auditor evidence depends not only on the accuracy of the data or methods used, but also on how the evidence is organized, presented, and integrated with the entire set of evidence at trial. Therefore, forensic auditors need to understand not only audit techniques, but also the principles of evidentiary law so that their work can have maximum legal force.

5. Conclusions

Forensic audit has a very important role in detecting, exposing, and preventing corruption, fraud, and other financial irregularities in Indonesia. With an investigative approach and in-depth analysis of financial data, forensic audit is able to provide strong evidence that can be used in the legal process, both by law enforcement officials and internal and external oversight institutions. Through an investigative audit approach and the application of scientific methods. The quality of evidence conducted by forensic auditors is very important in supporting the criminal justice process, especially in cases of white-collar crimes such as corruption, financial fraud, and money laundering. Evidence produced by forensic auditors must meet certain standards in order to be accepted in court.

6. Suggestion

The government needs to develop and strengthen regulations that explicitly regulate the role and authority of forensic auditors in the legal process, including in the investigation and trial of corruption cases. This will provide legal certainty for the role of forensic auditors as independent experts. It is recommended that there be closer synergy between forensic auditors and law enforcement officials such as the KPK, Police, Prosecutors' Office, as well as BPK and BPKP. This collaboration is important to speed up the investigation process and strengthen the validity of evidence in court. To improve the quality of forensic auditors, a structured continuing education and professional certification program is needed. This research suggests a specialized curriculum in forensic auditing that includes investigative accounting, digital auditing, and economic criminal law. To strengthen the scientific crime investigation approach in handling criminal offenses, especially corruption and financial crimes, it is recommended that forensic auditors be formally included as part of the scientific investigation team. This is important because forensic auditors have special expertise in analyzing financial evidence in a systematic and data-based manner, which is very relevant to the principles of scientific investigation based on objective evidence.

References

- [1] M. Esnawati dan D. Primasari, "Akuntansi Forensik Dan Audit Investigasi Dalam Mengidentifikasi Fraud," dalam *International Student Conference on Accounting and Business*, 2022.
- [2] D. Febriyanti dan D. Syarif, "Efektifitas peran akuntan forensik dalam mengatasi fraud: analisis fraud pentagon theory," *Inovasi: Jurnal Ekonomi, Keuangan, Dan Manajemen*, vol. 19, no. 4, hlm. 966–975, 2023.
- [3] E. W. Daurrohman, D. Urumsah, dan Y. Nustini, "Efektifkah Audit Forensik Dengan Dukungan Whistle-Blowing Digunakan Untuk Mendeteksi Suap?," *Integritas: Jurnal Antikorupsi*, vol. 7, no. 2, hlm. 217–232, 2021.
- [4] R. S. Ginanjar dan V. A. Tandean, "Peran Auditor Dalam Mengidentifikasi Adanya Kecurangan Laporan Keuangan Dalam Kasus Tindak Pidana Korupsi Di Wilayah Hukum Kejaksaan Tinggi Wilayah Jawa Tengah," *Mount Hope International Business Journal*, vol. 1, no. 2, hlm. 1–12, 2024.
- [5] R. Jannah, "Peran kompetensi auditor terhadap hasil audit investigasi dalam pembuktian kecurangan," *Jurnal Akuntansi dan Keuangan Syariah (Jurnal Akunsyah)*, vol. 1, no. 1, hlm. 54–64, 2021.

- [6] B. Arianto, "Akuntansi Forensik dan Fenomena Korupsi Politik," *Journal of Social Politics and Governance (JSPG)*, vol. 2, no. 1, hlm. 47–62, 2020.
- [7] B. Arianto, "Akuntansi Forensik Sebagai Strategi Pemberantasan Korupsi Suap," *Progress: Jurnal Pendidikan, Akuntansi Dan Keuangan*, vol. 4, no. 1, hlm. 1–16, 2021.
- [8] Y. Gunawan dan P. S. U. Singaperbangsa, "Pemberantasan Tindak Pidana Korupsi Pasca Ratifikasi," vol. 2, no. 1, 2020.
- [9] O. Kristanti dan C. Kuntadi, "Literature Review: Pengaruh Audit Forensik, Audit Investigatif, Dan Kompetensi Auditor Terhadap Pengungkapan Fraud," *SENTRI: Jurnal Riset Ilmiah*, vol. 1, no. 3, hlm. 840–848, 2022.
- [10] M. Mahsun, "Sinergi Audit Forensik dan Regulasi Hukum dalam Pencegahan Korupsi di Indonesia: Analisis Kompetensi Auditor dan Tantangan Implementasi," *Mahkamah Keadilan*, vol. 2, no. 1, 2024
- [11] A. Nur, "Peranan Audit Forensik Dalam Pencegahan Kasus Fraud Penerbitan Izin Usaha Pertambangan (IUP) Pemerintahan Daerah," *Jurnal Penelitian Dan Pengkajian Ilmiah Sosial Budaya*, vol. 1, no. 2, hlm. 418–431, 2022.
- [12] A. A. H. Putri dan S. Trisnaningsih, "Audit Forensik Untuk Pencegahan Korupsi Dengan Menggunakan Whistleblowing Untuk Deteksi Suap," *Jurnal Bina Akuntansi*, vol. 10, no. 1, hlm. 95–109, 2023.
- [13] T. P. Raharjo, S. Djaddang, dan E. Supriyadi, "Peran Kode Etik Atas Pengaruh Akuntansi Forensik, Audit Investigatif dan Data Mining Terhadap Pendeteksian Dugaan Tindak Pidana Pencucian Uang," *JRAP (Jurnal Riset Akuntansi dan Perpajakan)*, vol. 7, no. 02, hlm. 219–234, 2020.
- [14] W. N. D. K. Aji dan N. K. Wardhani, "Pengaruh kompetensi auditor, penggunaan analitik big data, dan penggunaan forensik digital terhadap kualitas audit investigatif," *AKURASI: Jurnal Riset Akuntansi dan Keuangan*, vol. 6, no. 2, hlm. 163–180, 2024.
- [15] F. Andrianto, "Kepastian Hukum dalam Politik Hukum di Indonesia," *Administrative Law and Governance Journal*, vol. 3, no. 1, hlm. 114–123, 2020.
- [16] S. Amini, "Pentingnya Pendaftaran Tanah: Perspektif Teori Kepastian Hukum," *Jurnal Hukum dan Kenotariatan*, vol. 6, no. 3, hlm. 1347–1361, 2022.
- [17] A. Jauhani, Supianto, dan Hariandja, "Kepastian Hukum Penyelesaian Sengketa Medis Melalui Mediasi di Luar Pengadilan," *welfare State*, vol. 1, no. 1, hlm. 29–58, Apr 2022
- [18] N. P. R. K. Sari dan N. L. P. G. S. Kusuma, "Eksistensi Teori Pembuktian Positif Wetelijk Bewijstheorie Dalam Pembuktian Perkara Perdata," *Jurnal Akses*, vol. 12, no. 2, hlm. 132–140, 2020.
- [19] E. I. Mumu, "Pembuktian Tindak Pidana Korupsi Dengan Metode Audit Investigatif Ditinjau Dari Undang-Undang Nomor 19 Tahun 2019 Tentang Perubahan Kedua Atas Undang-Undang Nomor 30 Tahun 2002 Tentang Komisi Pemberantasan Korupsi," *LEX ADMINISTRATUM*, vol. 12, no. 5, 2024, Diakses: 3 Juni 2025.
- [20] N. Maryani dan U. Sastradipraja, "Peranan Audit Investigatif dalam menjadikan Bukti Audit sebagai Bukti Hukum untuk Pembuktian Tindak Pidana Korupsi," *Portofolio: Jurnal Ekonomi, Bisnis, Manajemen, dan Akuntansi*, vol. 17, no. 2, hlm. 116–147, 2020.
- [21] T. Utama, "Optimalkah Proses Audit Forensik Dan Investigasi Selama Covid-19?," *Jurnal Akuntansi Multiparadigma*, vol. 13, no. 2, hlm. 263–276, 2022.
- [22] M. Lutfi, M. Mas'ud, dan S. Rahim, "Pengaruh audit forensik, audit investigatif, dan professional judgment terhadap pengungkapan fraud pada kantor BPKP Perwakilan Sulawesi Selatan," *SEIKO: Journal of Management & Business*, vol. 6, no. 2, hlm. 459–478, 2023.
- [23] A. N. M. N. Hanafiah, D. S. Rizka, dan P. Purnamasari, "Akuntansi Forensik Dalam Tindak Pidana Korupsi," *Jurnal Akuntansi*, vol. 1, no. 2, hlm. 105–113, 2021.
- [24] V. Lediastuti dan U. Subandijo, "Audit Forensik Terhadap Pengelolaan dan Pertanggungjawaban Keuangan Negara (Studi Kasus Pada Badan Pemeriksa Keuangan RI)," *Jurnal Magister Akuntansi Trisakti*, vol. 1, no. 1, hlm. 89–108, 2014.
- [25] A. Sayyid, "Pemeriksaan fraud dalam akuntansi forensik dan audit investigatif," *Al-Banjari: Jurnal Ilmiah Ilmu-Ilmu Keislaman*, vol. 13, no. 2, 2014, Diakses: 3 Juni 2025.
- [26] Irwansyah, *Penelitian Hukum : Pilihan Metode dan praktik penulisan Artikel*. Yogyakarta: Mirra Buana Media, 2020.
- [27] N. Z. Syamsi, "Analisis Etika Auditor Terhadap Kualitas Audit Forensik," *Ilmu Ekonomi Manajemen dan Akuntansi*, vol. 5, no. 2, hlm. 438–450, 2024.
- [28] D. E. Ismail dan A. R. Y. Mantali, *Hukum Acara Pidana (Sebuah Pengantar)*. Yogyakarta: UII Press, 2021.
- [29] S. Riadi dan R. Ridwani, "Fraud Detection: Dampak Kesiapan Teknologi, Teknik Auditor, Skill, Experience, dan Independensi Auditor Forensik," *Simposium Nasional Akuntansi Vokasi (SNAV) XII*, vol. 12, hlm. 89–99, 2024.
- [30] A. P. Hutabarat, N. Nduru, dan T. Hutasoit, "Akutansi Forensik Dalam Upaya Pemberantasan Tindak Pidana Korupsi," *JURNAL MASYARAKAT HUKUM PENDIDIKAN HARAPAN*, vol. 5, no. 02, 2025
- [31] M. Roza dan N. Muhammad, "Pengaruh audit forensik, audit investigasi, profesionalisme terhadap pencegahan kecurangan (studi empiris pada BPKP Provinsi Banten)," *Jurnal Riset Akuntansi Terpadu*, vol. 13, no. 2, hlm. 272–294, 2020.
- [32] A. A. P. Zaman, "Keabsahan Pembuktian Digital Forensik Terhadap Tindak Pidana Pencucian Uang Melalui Mata Uang Virtual (Cryptocurrency)(Studi Komparatif Di Beberapa Negara)," 2025, Diakses: 6 Mei 2025.