

# Ten Main Components Forensic Accounting on Corruption Fraud Detection, Disclosure and Prevention in IDX Listed Construction Companies 2018-2022

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## ABSTRACT

Corruption occurs everywhere, both in developing and developed countries. Corruption is an offense to enrich oneself. This corruption must be eradicated with forensic accounting. The aim of this research is to determine ten main components of forensic accounting that simultaneously influence the detection, disclosure and prevention of corruption fraud. The method used is quantitative with secondary data and analyzed using SPSS, especially multiple regression analysis. The results of the research state that ten main components of forensic accounting greatly influence the detection, disclosure and prevention of corruption fraud simultaneously so that it can be concluded that the better and more orderly the ten main components of forensic accounting are implemented, the better all companies in developing and developed countries will be in eradicating corruption fraud.

**Keywords:** Ten Main Components, Forensic Accounting, Corruption Fraud

## INTRODUCTION

Many corruption instances are committed through folks that are related to energy owned by means of someone to manage the nation's property or price range. Disclosure of fraud distinctly difficult due to the fact it is generally finished systematically and in a hidden manner engineering in monetary transactions. Fraud and corruption frequently arise in various sectors, inclusive of private organizations and government establishments. Numerous countries have faced many corruption issues, and instances more and more, causing big economic losses. One form of cheating what's commonplace in Indonesia is corruption.

Accounting mistakes are recognised to have two types, namely errors and errors dishonest (fraud). The distinction between the two lies in the element of consciousness, viz deliberate component. This mistake contains an detail of inadvertence and non-existence signs and symptoms to take gain. However, cheating is executed deliberately for the gain of oneself or a group.

Present day traits inside the business international now not simplest have a power on the economic system of numerous international locations, consisting of within the field of accounting, however also various resources fraud. Fraudulent practices are negative to the arena of accountants. Because, they could raises public suspicion regarding the characteristic and position of accounting in society. The position of auditors in detecting fraud remains now not most efficient (Anita, 2015). Diverse cases with incorrect sources nonetheless arise regularly, every so often tough to stumble on and prevent.

Embezzlement, dishonest, and fraud in agencies are referred to as white-collar crime is a form of fraud. Sufferer of embezzlement, dishonest, and deception has little cloth or incentive (Sujana, 2019). Crime the financial system prices companies pretty a variety of cash. However, many organizations are reluctant to report it. Apart from that, there are numerous extra cases of fraud in businesses or groups. Fraud isn't

always mentioned for worry of negative reactions from consumers or stakeholders (Sari, 2020). That is because later the organisation may have a awful photo, insufficient proof, or auditors who do not want to waste time and power on troubles like that.

Indonesian corruption is committing a crook act enriching oneself that's at once or circuitously adverse state finances/economy. Brasilia Corruption in government "lato sensu" is the direct or indirect use of the general public energy out of doors of its racial scope. With the luxury of abstaining advantages to the servants or to their pals, partners and so forth. Mexico Corruption is acts of dishonesty inclusive of bribery, graft, warfare of interests negligence and lack of efficiency that require the making plans of particular techniques it is an unlawful inter exchange of favors. Russian Corruption as : system of sure members of the family based totally on illegal offers of officers to decide of the nation and public pursuits ther reasons feasible variegated (Alatas, 2015).

Phenomenon that happens while the Corruption notion Index (CPI) places Indonesia in three location inside the belief of corruption after Russia and Mexico in 2022 in comparison to other nations in the Southeast Asia place. It's far tough for a few international locations to keep away from apparent fraudulent sports. Corruption, bribery, extortion and money laundering are several varieties of fraud that arise every year in several countries, both on a small scale or massive. Those practices aren't confined to the non-public region, they also increase to sectors public, with examples of commonplace violations. The emergence of those deviations is very intently associated with the auditor's role in disclosing it (Putri, 2023).

Implementation of audit investigation and understanding in forensic accounting constitute a convergence of know-how from the fields auditing, accounting, and regulation. This method has been a success in uncovering and resolving a whole lot great instances of fraud, correctly last the street for people to interact in fraud that could harm many people. Forensic accounting and investigative auditing function a mixed solution, drawing from areas of auditing, accounting and criminal know-how. These disciplines are expected to provide decision to resolve and discover ongoing fraud problems that executed by individuals or companies, thereby contributing to the search for answers inside deal with this massive hassle (Sayyid, 2015). An investigative audit is a form of audit or verification aimed toward figuring out and disclosing fraudulent or crook acts. Tactics, approaches and methods normally utilized in crook investigations are implemented in investigative audits. The investigative audit technique includes using know-how in the research, and using appropriate methods and gear to collect the essential information. This method makes investigative audits an powerful approach for detecting acts cheating (Tuanakotta, 2016).

This investigative implementation involves acquiring proof and taking a file, classifying reports that have been discovered, offering testimony on findings that assist in detecting efforts to expose fraud. Auditors are able to perform their responsibilities better if the auditor has accurate competence, specially while disclosing fraud that would occur in sporting out their audit duties. Other than that, with the auditor's competent mindset, the auditor also can hone his sensitivity in providing monetary reports so that it will discover the variety of modus operandi used to commit fraud, consequently the auditor can discover whether or not in his audit duties there are acts of fraud or now not. If the competency mastered by the auditor is high, the auditor will carry out his expert services thoroughly so that he's greater professional in decoding the client agency and can be tons greater important and goal inside the audit implementation manner (Sugeng, 2009).

An auditor must carry out procedures set up at the making plans, implementation, reporting and follow-up levels of the audit. Auditors who're expert in carrying out audits are anticipated to produce audits that meet the requirements set by using the organization. The procedures and strategies utilized in case investigations have an effect on the collection and trying out of evidence related to irregularities or instances of fraud that have came about.

Auditor's decision in gathering and comparing audit proof is encouraged through factors, specifically the

auditor's experience in sporting out audit responsibilities and his professional judgment. An auditor's task is to evaluate financial reviews and various frauds that seem in monetary reports and so forth. Therefore, an auditor ought to carry out his work well and effectively that allows you to gain public consider.

Professionalism of government auditors is regulated within the three general within the SPKN, which states that during carrying out audits and getting ready audit reviews, auditors are required to apply their professional talents carefully and thoroughly. This calls for auditors to have the general competencies possessed through auditors in general, to devise and perform paintings the usage of their expert abilities and abilities cautiously and carefully.

Non secular intelligence is the intelligence to face and resolve problems of the that means and cost of something greater broadly and richly, intelligence to decide that one's movements or way of existence are more significant than those of other human beings (Marshall, 2007). Spiritual intelligence is the intelligence to face and solve problems of the that means and cost of something more extensively and richly, intelligence to judge that one's moves or way of life are extra meaningful than those of other human beings (Marshall, 2007).

That allows you to address fraud that occurs at various tiers of society, the authorities has taken numerous steps consisting of imposing a whistleblowing device, wearing out forensic disclosures, and in-intensity investigations. One technique to acquire sufficient preliminary records to expose fraud and monitor the perpetrators of fraud is through fraud detection (Anggriawan, 2014).

Independence is an attitude or condition where one isn't bound by way of any birthday celebration, does not sell the interests of a selected party or organization. Expert audit standards require auditors to preserve independence. This is very critical to hold standard self belief in auditor independence. In research performed by using (Pontoh, 2021), (Hajering, 2019),

(Sugeng et al., 2009) which states that independence has a nice impact on fraud disclosure. But, this is one of a kind from studies (Jaeni, 2022) which states that independence has no effect on fraud disclosure.

Crook legal guidelines and guidelines exceeded every now and then have caused an increasing demand for forensic accounting. As criminal acts boom, the need for forensic accountants additionally increases. However, if you want to pursue this career, an accountant need to have several qualifications. A forensic accountant wishes numerous tender abilities, inclusive of verbal exchange skills, adaptability, and having a vital mind-set. Aside from tender abilities, a forensic accountant additionally needs several difficult capabilities, such as expertise of economic accounting, taxation, commercial enterprise operations, inner control, and auditing. General know-how approximately the arena of accounting, specially auditing, will decide how much a forensic accountant is capable of pick out fraud.

Apart from the software of forensic accounting, professional skepticism is likewise an effort to locate fraud. Expert skepticism in line with public accounting expert requirements is an auditor's mind-set that includes questioning and constantly wondering and seriously evaluating audit proof. For an auditor to recognize that a monetary document is misstated or now not can be done by using evaluating audit evidence carefully, specifically the use of an mind-set referred to as professional skepticism (Nugrahaeni, 2018). A skeptical auditor will no longer want to simply accept the client's rationalization at face price, however will ask several more questions to reap reasons, proof and confirmation about the item in question. With out applying expert skepticism, auditors will simplest locate misstatements resulting from mistakes and it is going to be hard to discover misstatements because of fraud, because fraud will usually be hidden with the aid of the wrongdoer. A low stage of expert skepticism will bring about failure to discover fraud. This failure will motive lenders and buyers to lose self belief within the capital marketplace. Auditors are frequently too suspicious, or maybe conversely, sometimes too confident in management's assertions.

However, auditors need to use their talents professionally to stability distrust and agree with. Auditors in auditing need to use their talents professionally, cautiously and thoroughly. An auditor's professional skepticism can be prompted by using numerous elements, which includes reveal in, professional ethics, and understanding.

### **Statement of the Problem**

In Indonesia there are 444 corruption cases with 875 suspects with a state loss of 18.6 trillion (ICW, 2021), 533 corruption instances with 1173 suspects with a nation lack of 29.4 trillion (Kamil, 2022) and there are 579 corruption instances with 1396 suspects, a country loss of 142 trillion (Noroyono, 2023).

Corruption scandal rocking Mexico's political elite escalated as leaked files contained a sequence of accusations towards the former president and senior officers. Tensions are rising among the usa's political rivals, with former President Felipe Calderon accusing President Andres Manuel Lopez Obrador of 'political persecution' (Sihombing, 2020).

Melnichenko, who made his fortune from companies together with fertilizer manufacturing and coal mining, currently tops Russia's Forbes list, with an anticipated fortune of \$25.2 billion. The Prosecutor standard's office filed and mentioned the lawsuit relating to energy zone property that, in line with prosecutors, Melnichenko obtained from corporations connected to Mikhail Abyzov, a businessman and previous minister inside the Russian cabinet who oversaw the Open authorities mission among 2012 and 2018 (Syarifudin, 2023).

One of the techniques used to save you and locate times of fraud or fraudulent sports contain forensic accounting practices and investigative audits. This system requires accomplishing an accounting audit and taking the matter to court docket.

Based totally on the heritage above, the trouble so as to be discussed on this literature overview article is formulated in order that it's miles extra targeted evaluate and outcomes and discussion later, particularly: partial and simultaneously influence what are the ten main components forensic accounting: forensic audit, investigative audit, competency auditor, professional judgment, spiritual intelligence, whistleblower, audit experience, independence, professional ethics and internal control system impact the detection, disclosure and prevention of corruption fraud?

## **LITERATURE REVIEW**

### **Theoretical Review**

#### **Forensic Accounting**

Wuysang et al., 2016, outline forensic accounting as an utility financial prowess and an investigative mentality in the direction of unsolved problems solved, which is accomplished within the context of the regulations of evidence. At the same time as Rika (2016) in addition defines forensic accounting because the software of investigative skills and analytics which goals to clear up monetary issues thru numerous means that conforms to requirements set up by means of a court or law. Consequently Investigations and analyzes done have to follow the standards set by using a court or regulation that has robust jurisdiction.

#### **Forensic Audits**

Forensic auditing is an factor of forensic accounting that applies auditing, accounting and investigative capabilities to situations which have criminal results (Oyedokun, 2015). The purpose of a forensic audit is to

discover or prevent diverse sorts of fraud. Forensic Audit emphasizes the process of trying to find proof and assessing the suitability of the proof or audit findings with the required measures of proof and is an extension of the application of well known audit methods closer to accumulating evidence for the wishes of courtroom trials (Lidyah, 2016).

### **Investigative Audit**

Fraud auditing or investigative auditing is a skill that goes beyond the realm of embezzlement and corporate management fraud or commercial bribery. A forensic accounting ability goes beyond the overall realm of collared crime. Investigative audits are accomplished as a regressive motion to address fraud that occurs.

Carrying out an investigative audit is aimed at figuring out the reality of the trouble thru the manner of testing, gathering and evaluating evidence relevant to the act of fraud and to expose the information of fraud which include the lifestyles of a fraud act (concern), figuring out the wrongdoer of the fraud (item), explaining the modus operandi. Fraud (mode), and quantifying the cost of losses and the impact they motive (Wuysang et al., 2016). In wearing out fraud detection and disclosure moves, investigative audits purpose to limit fraud, talents and abilities are some thing that should be mastered and possessed with the aid of an auditor (Fauzan, 2015).

### **Auditor Competency**

Auditors are capable of carry out their obligations higher if the auditor has correct competence, especially whilst disclosing fraud that could arise in wearing out their audit duties. Apart from that, with the auditor's in a position mindset, the auditor also can hone his sensitivity in imparting economic reviews so that it will locate the range of modus operandi used to dedicate fraud, consequently the auditor can stumble on whether in his audit duties there are acts of fraud or now not. If the competency mastered by the auditor is high, the auditor will perform his professional offerings very well so that he's extra professional in deciphering the patron business enterprise and may act plenty extra significantly and objectively inside the audit technique (Sugeng et al., 2009).

### **Professional Judgment**

Professional judgment is the utility of relevant know-how and experience, in the context of auditing, accounting and moral requirements, to reach the right selection inside the scenario or circumstances all through the audit mission, and personal features, which means that judgments differ between skilled auditors.

Muslim et al. (2020), audit judgment is wanted because an audit manner is not performed on all evidence. This proof is used to specific an opinion on the audited financial document, so it may be said that the judgment performed by using a professional auditor with ok work experience will determine the consequences of the audit.

### **Religious Intelligence**

Religious intelligence is a person who has the potential to place oneself and may receive different people's reviews 39 brazenly, modify mood and preserve pressure from paralyzing the capacity to suppose, empathize and pray (Suprasto, 2016). Someone can use their religious intelligence to turn out to be more spiritually smart in religion, so that they're able to join people with the essential spirit in the back of all present religions. Someone who has high spiritual intelligence may additionally exercise a positive religion however no longer in a narrow, different, fanatical or excessively prejudiced way. But, a person who has excessive spiritual intelligence can have non secular characteristics without being religious. Religious

intelligence can be used while experiencing issues of appropriate and evil, existence and demise, and the proper origins of struggling.

### **Whistle-blower**

Whistle-blower is conduct whose emergence is primarily based on ethical troubles. The moral values on which it is primarily based are the values of honesty, openness, safety of the general public interest and rejection of deviations from rules and professions (Awaludin, 2022).

### **Audit experience**

The greater experience an auditor has, the better their ability to detect fraud. Experienced auditors can be capable of pick out and discover the root reasons of fraud in economic reports, thereby enhancing audit great (Wahyuni et al., 2016).

### **Independence**

Independence that auditors must have in sporting out their obligations has a giant influence on fraud detection. With independence, an auditor is predicted not to be prompted by interested parties, each inner and outside, in wearing out audit sports, and is predicted in order to come across fraud.

### **Professional ethics**

Expert ethics is a manual to professionalism within the global of work. Expert ethics are needed to gain consider from the public regarding the career. In you decide, an auditor honestly makes use of a couple of rational attention primarily based on an explanation of relevant ethics and makes a fair selection, and the action taken ought to replicate the fact and actual state of affairs. In carrying out their profession, public accountants are also required to have ideas and morals, as well as moral behavior this is according with ethics.

### **Internal Control System**

Alvin (2008), an internal control system is a control system consisting of policies and processes designed to provide management reasonable assurance that the company achieves its goals and objectives. Internal control system is a series of procedures and policies in using resources company in the form of direction, control, supervision that is deliberately designed to provide certainty that the company will achieve its goals and objectives as well encourage the implementation of management policies appropriately and efficiently.

### **Detection, Disclosure and Prevention of Corruption Fraud**

Detection may be performed with the aid of figuring out whistle-blower conduct and fraud disclosures may be recognized with the aid of conducting investigations where auditors carry out the manner of searching, finding and gathering proof systematically. Disclosure of fraud through an auditor is predicted to lessen excessive ranges of fraud, thereby reducing losses for interested parties. Disclosure of fraud dedicated through auditors is likewise anticipated to maintain public consider in independence and professionalism in order that auditor overall performance is maintained in order that fraud prevention can be avoided.

## **RESEARCH METHODOLOGY**

### **Research Design**

Research design is causal because it aims to analyze the influence or relationship between variables using

multiple regression analysis methods. The research variables used consist of Forensic Audits, Investigative Audit, Auditor Competency, Professional Judgment, Religious Intelligence, Whistle-Blower, Audit Experience, Independence, Professional Ethics and Internal Control System as independent variables while Detection, Disclosure and Prevention of Corruption Fraud as dependent variables.

### Data Type

Type of data used in this research is quantitative data collected in the form of financial reports of construction companies listed on the BEI for 2018 – 2022.

### Data Source

Data source in this research uses secondary data obtained from several sources or through the Indonesian Stock Exchange website, namely [www.idx.co.id](http://www.idx.co.id) and the official websites of related companies.

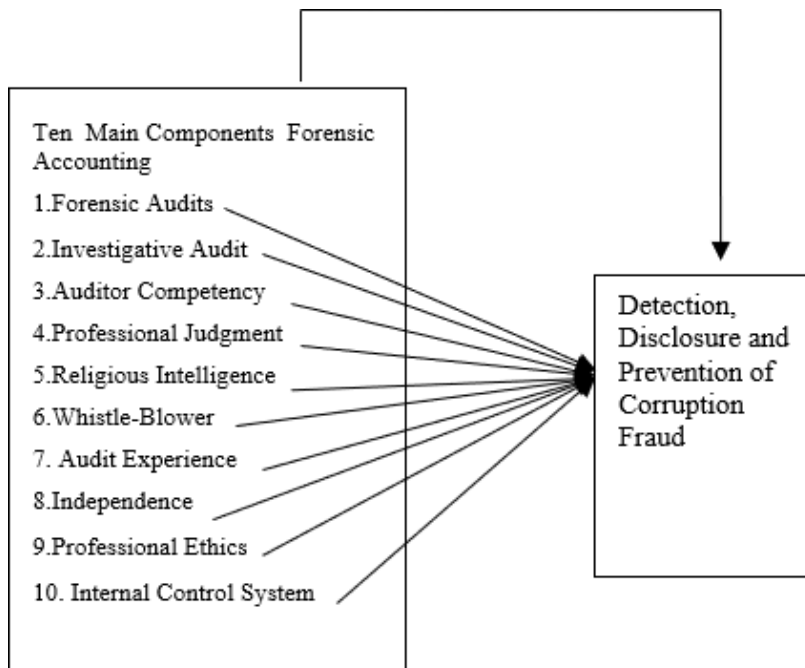
### Population

The population is 10 building construction companies for 5 periods from 2018-2022 recorded on the IDX.

### Sample and Sampling Technique

Research uses a purposive sampling method with several criteria that have been determined by researchers, namely companies that consistently publish annual financial reports on the Indonesia Stock Exchange in 2018-2022 and do not leave them during the 2018-2022 research period and have been audited, so that the sample can be reached for 5 years. year is 50 observations thus forming the research sample size. Secondary data collected is quantitative analyzed using multiple regression.

### Research Model



A speculation is a transient answer to a hassle in a studies study. The hypotheses examined on this research forensic accounting are: Forensic Audits, Investigative Audit, Competency Auditor, Professional Judgment, Religious Intelligence, Whistle-Blowers, Auditing Experience, Independence, Professional Ethics and Internal Control System influence Detection, Disclosure and Prevention of Corruption Fraud.

## RESULT AND DISCUSSION

### Result

#### Reliability Test

Reliability checks are used to check the quantity to which the results of a size may be done relied on. The size effects may be relied on if finished several instances measurement of the same variable, exceedingly similar results are received. To discover if the questionnaire used is dependable or now not, specifically if the Cronbach Alpha cost is Coefficient  $> 0.6$ . The size outcomes can be depended on numerous times sporting out measurements at the same variable, relative consequences are obtained the same.

Table 1. Reliability Test

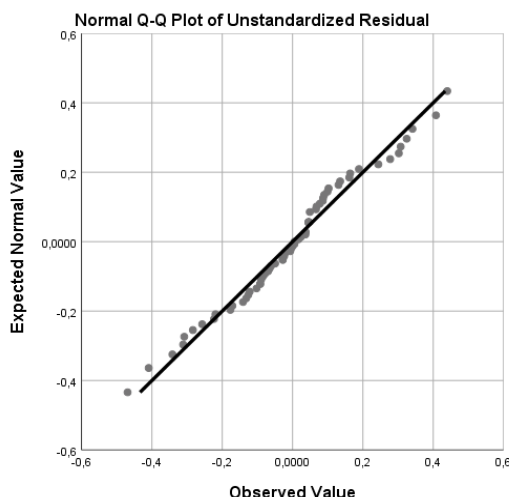
Variable	Cronbach	Information
FAu	0.622	Reliable
IA	0.655	Reliable
AC	0.612	Reliable
PJ	0.680	Reliable
RI	0,681	Reliable
WB	0.615	Reliable
AE	0.675	Reliable
In	0.630	Reliable
PE	0.755	Reliable
ICS	0.711	Reliable
DDPCF	0.810	Reliable

Based on table 1, the results of the reliability test show that all research variables has a Cronbach Alpha value of  $> 0.6$  so it can be said that secondary data is used in this research is reliable and suitable for use.

#### QQ Plot – Normality test

The results of the QQ-Plot normality testing and analysis are shown in table 2.

Table 2. QQ Plot – Normality





From Table 2 above, it can be seen that around the straight and diagonal lines there is a distribution of many points, so they are normally distributed. So the data distribution of variable Y, variables X1 until X10 have a normal distribution.

**T- Test Partial**

Partial test can be seen in the T-Test test table 3 which shows the influence of each independent variable partially on the dependent variable. The Sig-Value Value of the Ten Independent Variables appears to be <0.05, so the Ten Main Components of Forensic Accounting influence the Detection, Disclosure and Prevention of Corruption Fraud.

Table 3. T-Test Partial

No	Var.	Asymp. Sig. p-value	Conditions	Info.
1	Forensic Audits	0,00	p-value < 0,05	Accepted
2	Investigative Audits	0,01	p-value < 0,05	Accepted
3	Auditor Competency	0,03	p-value < 0,05	Accepted
4	Professional Judgment	0,02	p-value < 0,05	Accepted
5	5 Religious I Intelligence	0,01	p-value < 0,05	Accepted
6	Whistle-Blower	0,02	p-value < 0,05	Accepted
7	Audit Experience	0,03	p-value < 0,05	Accepted
8	Independence	0,01	p-value < 0,05	Accepted
9	Professional Ethics	0	p-value < 0,05	Accepted
10	Internal Control System	0,01	p-value < 0,05	Accepted
11	Detection, Disclosure, Prevention Corruption Fraud	0,00	p-value < 0,05	Accepted

**F Simultaneous Test**

In simultaneous F test, it is known that the k value is 10 and n is 50 so that (10, 40) is obtained, so the F value is 2.08.

Table 4. F Simultaneous

Information	F-Value	P-Value
F Simultaneous Test	0,575	0,01

From the Sig Results table. The correlation test or simultaneous F test obtained a sig value of 0.01 < alpha 0.05, and an F-value of 0.575 > 0.208. Simultaneously, it can be seen that there is a significant relationship and influence on Forensic Accounting (Audits), Investigative Audit, Competency Auditor, Professional Judgment, Religious Intelligence, Whistle-Blowers, Audit Experience, Independence, Professional Ethics and Internal Control System towards Detection, Disclosure and Prevention of Corruption Fraud.

**Discussion**

Discussion of the effects of the research accomplished in line with the outcomes of statistical evaluation, and hypothesis trying out method that the studies is based totally on present theories associated with this research. The subsequent is the whole discussion:

Research Hypothesis	Information	Decision
Ha <sub>1</sub>	Forensic Audits influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>2</sub>	Investigative Audits have an influence on Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>3</sub>	Auditor Competency influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>4</sub>	Professional Judgment influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>5</sub>	Religious Intelligence influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>6</sub>	Whistle-Blower influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>7</sub>	Audit Experience influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>8</sub>	Independence influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>9</sub>	Professional Ethics influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted
Ha <sub>10</sub>	Internal Control System influence Detection, Disclosure and Prevention of Corruption Fraud	Accepted

### **Influence of Forensic Audits on Detection, Disclosure and Prevention of Corruption Fraud**

Forensic auditing has an influence on the detection, disclosure and prevention of corruption fraud because it is a related skill

collection and presentation of information in forms and formats acceptable to rule of law in court against perpetrators of economic crimes. This is in line with research (Kayo, 2013) while research by Wiratmaja (2010) states that forensic audit in carrying out its role is expected to be able to effectively preventing, knowing or disclosing, and resolving cases corruption through preventive, detective and repressive measures.

### **Influence of Investigative Audits on Detection, Disclosure and Prevention of Corruption Fraud**

Investigative audits have a positive and significant effect on disclosure corruption fraud is accepted. This result means that it is supported in line with the research conducted by (Wuysang et al., 2016), and (Rani et al., 2020). Matter this shows that investigative audits play an active role in finding evidence corruption fraud. Wahyundaru et al. (2020) research results (2014) shows that the investigative auditor's ability has an impact on effectiveness audit procedures in disclosing corruption fraud. This means the ability of investigative auditors has a significant effect on the effectiveness of implementing audit procedures for disclosure of fraud and acceptance of the proposed hypothesis.

### **Influence of Auditor Competence on Detection, Disclosure and Prevention of Corruption Fraud**

Competence an auditor will have an important role in the results of his work and can also on the other hand, auditors who have high competence can take action such as manipulation and bias as well as committing other fraud. Results of this research in line with research conducted by Durnila (2018) which states that auditor competence influences the prevention of corruption fraud.

### **Influence of Professional Judgment on Detection, Disclosure and Prevention of Corruption Fraud**

Professional judgement has a positive and significant effect on disclosure of corruption fraud, the higher it is the auditor's professional judgment, the higher the level of disclosure of corruption fraud by the auditor. These results are consistent with research conducted by (Nawawi et al., 2020) stating that professionalism judgment has a positive effect on preventing corruption fraud.

### **Influence of Religious Intelligence on Detection, Disclosure and Prevention of Corruption Fraud**

Spiritual intelligence has a significant positive effect on the detection, disclosure and prevention of corruption fraud. With this result shows that spiritual intelligence teaches people to express and gives meaning to every action, thus it can be concluded that for preventing fraud requires a good spiritual spirit.

By maximizing with good actions, the auditor can help in preventing fraud. This result in line with research conducted by Malik (2019) which states that intelligence spirituality has a positive effect on the detection, disclosure and prevention of corruption fraud.

### **Influence of Whistle-Blowers on Detection, Disclosure and Prevention of Corruption Fraud**

Whistle Blower has a positive effect and significant to the disclosure of proven fraud. The results of this research show that the better the implementation of Whistle Blower in the organization, the higher it will be fraud disclosure by auditors is in line with (Daurrohmah et al., 2022).

### **Influence of Audit Experience on Detection, Disclosure and Prevention of Corruption Fraud**

Silalahi (2013), audit experience is experience the auditor has in auditing and the length of the assignment carried out by the auditor and can increase their knowledge about corruption fraud and get more collect a lot of audit evidence. The more often auditors do the same thing, the faster and auditors are also skilled in carrying out their work. Continuous experience doing it repeatedly will provide opportunities to learn more good. Experience also shows the types of work that has been done, therefore it can provide opportunities to be able to do tasks better again.

### **Influence of Independence on Detection, Disclosure and Prevention of Corruption Fraud**

Independence has a positive influence on corruption fraud disclosure. It means, the more independent the investigative auditor, the more fraud disclosures will occur will happen. The results of this research are in line with Hartan et al. (2016) research, and (Mayasari, 2017).

### **Influence of Professional Ethics on Detection, Disclosure and Prevention of Corruption Fraud**

Professional Ethics prioritizes a code of ethics as the rules of the game in carrying out or carrying out a profession. Auditors in carrying out their duties are required to comply with a code of ethics in order to create harmony between them good results will be achieved. Raharjo et al. (2020) found that professional ethics that focus on codes of ethics moderate the influence of audits investigation into the detection of suspected money laundering crimes, the results of similar research were also found by Hassan (2019) and Fauzi (2017) that the more auditors comply with professional ethics with the code of ethics, the more effective they will be implementation of tasks and performance results. From the description and results of this research, the hypothesis in this research is that professional ethics has a positive influence on the detection, disclosure and prevention of corruption fraud.

### **Influence of Internal Control System on Detection, Disclosure and Prevention of Corruption Fraud**

Internal control system or abbreviated to SPI, it has an effect on the detection, disclosure and prevention of

corruption fraud because it uses all company resources to improve, direct, control, and supervise various activities with aim to ensure that the company's goals are achieved. This is in line with Mutiara et al. (2023) research regarding organizational plans and methods used to maintain or protect assets, produce accurate and reliable information, improve efficiency, and to encourage compliance with management policies.

### **Influence of Forensic Audits, Investigative Audits, Auditor Competence, Professional Judgment, Religious Intelligence, Whistle-Blowers, Audit Experience, Independence, Professional Ethics and Internal Control System on Detection, Disclosure and Prevention of Corruption Fraud**

Rika (2016) defines ten components of forensic accounting that simultaneously influence the detection, disclosure and prevention of corruption because the forensic accounting component is an investigative and analytical skill that aims to resolve financial problems through various means in accordance with the requirements set by the court or law.

## **CONCLUSIONS AND RECOMMENDATIONS**

Research is useful to test and find out how much components that influence the detection, disclosure and prevention of corruption fraud. This component forensic accounting consists of audit forensic, investigative audit, auditor competency, professional judgment, spiritual intelligence, whistle-blowers, audit experience, independence, professional ethics and internal control system.

Based on the data that has been collected and processed, the results of this research can be concluded are ten main components forensic accounting that are simultaneously very influential and have a significant relationship with the detection, disclosure and prevention of corruption fraud.

The study recommended that future researchers are advised to consider other suspected variables has an effect on preventing corruption fraud and further researchers are advised to increase the sample size.

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