Factors Affecting Financial Statement Fraud Disclosure: Data Mining, Forensic Accounting and Investigation Audit

Syifa Nurarifah[1*], Cris Kuntadi[2]

[1*,2]*Fakultas Ekonomi dan Bisnis, Universitas Bhayangkara Jakarta Raya*

[1*]202110315086@mhs.ubharajaya.ac.id , [2]cris.kuntadi@dsn.ubharajaya.ac.id

ARTICLE INFO	**ABSTRACT**
	Previous research or relevant research is very important in producing scientific research or articles. Previous research or relevant research has a role in strengthening theories and phenomena of the relationship or influence between variables. This article reviews factors that can influence the disclosure of fraudulent financial statements, such as forensic audits, investigative audits and data mining. This journal is a study of audit literature. The purpose of writing this scientific article is to build a hypothesis of the influence between variables to be used for further research. The results of this literature review article are: 1) data mining has an influence on the disclosure of fraudulent financial statements; 2) forensic accounting has an influence on the disclosure of fraudulent financial statements; and 3) investigative audits have an influence on the disclosure of fraudulent financial statements.

1. Introduction

Financial statements are an important instrument for every company. he financial statements can describe the current state of the company. This will certainly affect decision making for users of financial statements. Therefore, financial reports are needed that are relevant, accurate and avoid fraud. However, in reality, it is still often found that many companies cannot present financial reports in accordance with the PSAK criteria. Some cases of financial statement fraud, such as that carried out by PT Hansol International Tbk in 2016 with evidence of manipulating the presentation of annual financial statements for 2016 (Muhammad Idris, 2020), and cases carried out by two former directors of PT Tiga Pilar Sejahtera Food Tbk, namely manipulating the 2017 financial statements with the aim of hoisting the company's share price, and there are still many cases regarding alleged manipulation of financial statements, such as in 2023 which will be carried out by two BUMN issuers, namely PT Waskita Karya Tbk and PT Wijaya Karya Tbk.

Various series of cases of financial statement fraud that occur certainly cause losses to the state and the sustainability of the company. Disclosure of fraudulent financial statements is needed with the aim of reducing uncontrollable losses. Some ways to do this are by using data mining, forensic accounting and investigative auditing. The use of data mining aims to predict the occurrence of financial statement fraud in the financial sector as accurately as possible using intelligent techniques assisted by the latest technology (Hartini et al., 2023; Hasyim et al., 2023; Lin, 2024).

Then actions such as determining, recording, analyzing, classifying, reporting, and confirming a historical financial data information (including other accounting-related activities) in resolving legal matters in the present or in future events are said to be forensic accounting (Meliana et al., 2024; Priyadi et al., 2022). Forensic accounting and investigative auditing serve as a combined solution, drawing from the fields of auditing, accounting and legal expertise. These two disciplines are expected to provide resolution to unravel and identify ongoing fraud problems committed by individuals or groups, thereby contributing to producing solutions to overcome this widespread problem (Fahri, 2022; Hanifah & Clyde, 2022; Riadi & Aprilian, 2024).

Specifically, the purpose of creating this Literature Review journal is to strengthen the theory of the variables you want to research, to see the relationship or influence between variables and to build data mining hypotheses (x1), forensic accounting (x2) and investigative auditing (x3) regarding disclosure of financial statement fraud (y), this is a literature review study in the field of auditing.

The background above can produce a problem formulation that will be discussed to build a hypothesis for subsequent research, namely: 1) What influence does data mining have on disclosing financial statement fraud. 2) What influence does forensic accounting have on disclosing financial statement fraud. 3) What influence does an investigative audit have on the disclosure of fraudulent financial statements.

2. Literature Review

Disclosure of Financial Statement Fraud

Fraud is a deliberate and unnatural act, perpetrated by individuals through various means to gain an unfair advantage or impose unjustified benefits on others. It is often carried out in a subtle, cunning, and hidden manner, resulting in deception and harm to others. This act can be committed by both insiders and outsiders within an organization (Husaini & Yuniza, 2020). Financial statement fraud, according to the Association of Certified Fraud Examiners (ACFE) in (Setiawan & Sari, 2024) is a scheme in which a worker, supervisor, or group intentionally causes material information in financial statements to be deliberately misrepresented or omitted, such as by understating costs or inflating financial statements, Asset misappropriation, corruption, and misleading financial statements are three categories of fraud, or often called Fraud, according to the Association of Certified Fraud Examiners (ACFE). Deliberately deleting transactions, manipulating, or changing accounting papers or recording data used to prepare financial statements and applying accounting rules incorrectly in terms of quantity, presentation, and disclosure are examples of financial statement fraud (Nufus & Helmayunita, 2023). Disclosure of fraudulent financial statements has been examined by previous researchers including (Diansari & Wijaya, 2019; Lestari & Kuntadi, 2022; Putra, 2019; Setiawan & Sari, 2024).

Data Mining

According to ICAN, 2014 in (Hartini et al., 2023) data mining is a variety of ways to identify chunks of information/knowledge through a collection of data and then extract them in such a way that they can be used in fields such as decision support, prediction, forecasting and estimation. The most basic objective of this analysis is to predict the occurrence of fraudulent financial statements in the financial sector as accurately as possible using intelligent techniques assisted by the latest technology (Hartini et al., 2023). Data mining is a stage of extracting or extracting large, previously unknown, but understandable and useful data and information from large databases and is used to produce very important business decisions (Jabid et al., 2023; Saputro et al., 2024; Suryawan et al., 2024; Wibowo & Kraugusteeliana, 2024). Research on Data Mining has been carried out by various previous researchers, including : (Ashtiani & Raahemi, 2021; Herlina, 2024; Kwintiana et al., 2023; Radhitya et al., 2024).

Forensic Accounting

Forensic accounting is a specialized practice in accounting that combines both elements, namely in the actual financial field and combined with legal or litigation products (Pamungkas, 2022). Forensic accounting is a system designed as a detection strategy through persuasive and preventive

actions with the application of investigative audit procedures in the nature of litigation to produce various findings and evidence of indications of fraud. So that these various findings and evidence can be used in the decision-making process in court (Arianto, 2020). Forensic accounting involves the application of accounting disciplines, including auditing, to detect and prevent fraud, particularly in the context of criminal acts of corruption. This includes the procurement of goods and services, where forensic accounting can identify and reveal fraudulent activities. The results of forensic accounting can be used as evidence or litigation support in court, aiding in the decision-making process and helping to uncover and prosecute fraudulent activities (Enigda et al., 2023).

Investigative Audit

An Investigative Audit can be said to be an examination procedure that has the aim of identifying and uncovering fraud or criminal acts using various approaches, procedures or techniques that are usually used in an inquiry or investigation (Mutia, 2024). An Investigative Audit is a specific type of audit conducted to verify allegations of irregularities, including fraud, irregular expenditures, illegal spending, or abuse of authority, within the context of state financial management. These irregularities must meet the elements of criminal acts such as corruption, collusion, or nepotism, which the auditor must disclose and the relevant authorities, including the prosecutor's office or police, must follow up on according to the applicable laws and regulations, according to Rosjidi in (Arisendy & Ratnawati, 2024). According to Indra Bastian in (Ramadhana et al., 2024) Investigative auditing is an activity in the context of examining a certain scope without time limits, even more specific and detailed in areas of responsibility that are suspected of having signs of abuse of authority.

3. Research Methods

This scientific article was written using qualitative methods and library research. Examining theories and relationships or influences between variables from books and journals both offline in the library and online sourced from Google Scholar, Mendeley and other online media. In using qualitative research, literature reviews must be used consistently with methodological assumptions. This means that its use must be inductive so that it does not direct the questions asked by the researcher. One of the main reasons for conducting qualitative research is that the research is exploratory in nature (Ibrahim et al., 2023; Laksmana & Permana, 2023).

Conceptual Framework

Looking at the theoretical studies, problem formulation, discussion of the influence between variables and relevant previous research, the conceptual framework of the article can be formed as below.
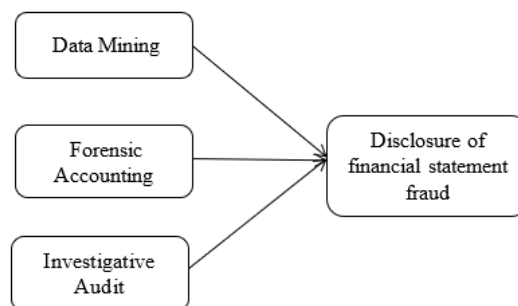

Fig.1. Conceptual Framework

From the conceptual framework above, data mining, forensic accounting, and investigative audits have an impact on the disclosure of financial statement fraud. Apart from these three variables, there are numerous other factors that influence financial statement fraud, including:
a)   Whistleblowing by (Enigda et al., 2023; Mahyuda et al., 2024; Setiawan & Sari, 2024).

b) Independence by (Arisendy & Ratnawati, 2024; Mappanyukki et al., 2024; Noch et al., 2022).
c) Internal Controls by (Atarwaman, 2022; Ramadhana et al., 2024; Wahyudi et al., 2024).

4. Results and Discussions

Table 1. Relevant Previous Research

No	Author (year)	Previous Research Results	Similarities to this article	Differences with this article
1	(Hartini et al., 2023)	Investigative audits and data mining have a substantial impact on fraud detection capabilities, whereas continuous audits do not significantly contribute to detecting fraud.	Data mining and investigative audits influence the attempt or likelihood of fraud detection.	Continuous audits do not significantly contribute to the likelihood of detecting fraud
2	(Lestari & Kuntadi, 2022)	Data mining, forensic accounting & investigative auditing, have an impact on the disclosure of fraudulent financial statements.	Data mining, forensic accounting & investigative auditing, have an impact on the disclosure of fraudulent financial statements.	-
3	(Arisendy & Ratnawati, 2024)	Forensic accounting, Investigative Audit, and Independence have a positive effect on fraud disclosure.	Investigative Audit and Forensic Accounting each have a positive effect on fraud disclosure.	Independence has a positive impact on fraud disclosure.
4	(Sinaga & Rahmah, 2023)	This research shows that forensic accounting on fraud disclosure has a positive influence, as well as investigative audits have a positive influence on fraud disclosure.	Forensic accounting has a positive influence in disclosing fraud, as well as investigative audits have a positive influence in disclosing fraud.	-
5	(Achyarsyah & Rani, 2020)	The results of this research are that forensic accounting has no effect on disclosure of fraud, while investigative auditing has an influence on disclosure of fraud.	This research shows that investigative audits have an influence on disclosure of fraud.	In this research, there is no influence of forensic accounting on the disclosure of fraudulent financial statements.
6	(Ramadhana et al., 2024)	The influence produced by internal control and investigative audits on disclosure of fraud is significant, while forensic accounting has no influence on disclosure of fraud	The influence produced by investigative audits on disclosure of fraud is significant,	Internal control has a substantial impact on fraud disclosure, whereas forensic accounting does not influence fraud disclosure.

The Effect of Data Mining on the Disclosure of Financial Statement Fraud

Data mining affects the disclosure of financial statement fraud, where data mining indicators (description, prediction, classification, clustering, association, interpretation, and summary information) affect indicators of financial statement fraud disclosure (understanding pressure characteristics, transaction verification and data analysis, mapping, observation, management supervision, and labor turnover). Data mining can help prevent and detect deviant activities or transactions by recognizing and finding fraud risks. However, the effectiveness of using data mining for Fraud detection depends on the readiness and ability of its users, namely Auditors (Hartini et al., 2023).

Data mining extraction results can help provide possible explanations for a trend in transaction behavior, classify data quickly and thoroughly, help identify large data and help auditors find relationships and regularities in data as an effort to detect fraud (Hartini et al., 2023).

Data Mining plays a crucial role in financial fraud detection, as it is commonly used to extract and uncover hidden patterns and truths from vast amounts of data (Firmansah & Fitriani, 2020).

Several previous studies have proven that data mining have an influence on the disclosure of fraudulent financial statements, including research conducted by (Hartini et al., 2023; Lestari & Kuntadi, 2022).

The Effect of Forensic Accounting on the Disclosure of Financial Statement Fraud

Forensic accounting has a positive impact on fraud disclosure because forensic accounting is the most efficient, effective, and accurate way to reduce, prevent, and disclose fraud (Putri & Wahyundaru, 2020).

The results of this test indicate that forensic accounting has a positive effect on fraud disclosure because an auditor who masters and applies forensic accounting will make it easier for the auditor to reveal fraud in the financial statements (Rahmah & Sinaga, 2023).

Other research also shows that forensic accounting has a positive effect on fraud disclosure. This shows that forensic accounting is effective for handling cases handled by the investigative auditors of the BPKP of South Sulawesi Province. Based on respondents' responses, the indicator with the highest average value is the fourth indicator or statement "An auditor must be able to analyze and investigate indications of fraud". The application of expertise in applying forensic accounting skills, forensic accounting tools, legal knowledge and forensic accounting tasks in disclosing fraud (Ramlan et al., 2023).

Several previous studies have proven that forensic accounting have an influence on the disclosure of fraudulent financial statements, including research conducted by: (Arisendy & Ratnawati, 2024; Lestari & Kuntadi, 2022; Ramlan et al., 2023).

The Effect of Investigative Audit on the Disclosure of Financial Statement Fraud

This research concludes that the ability of investigative auditors has a strong influence on the effectiveness of implementing audit procedures in proving fraud, and the most dominant factor in the influence of investigative audits on disclosing fraudulent financial reporting is investigative. Auditors can discover the possibility of fraud and crime from the start before the situation develops into greater fraud and crime (Achyarsyah & Rani, 2020).

Other researchers state that if the investigative audit increases or decreases, it will affect the disclosure of fraud in the Penukal Abab Regency Government (PALI). The better the implementation of investigative audits carried out by the organization, the better the disclosure of fraud will be because it is easier for auditors to detect and disclose fraud (Ramadhana et al., 2024).

Fraud disclosures have increased significantly due to investigative audits, this confirms that investigative audits significantly increase fraud disclosures. Investigative audit is one of the activities in order to implement efforts to disclose fraud strategies with an investigative approach. The description above can result in the conclusion that the Investigative Audit is an audit in order to calculate the State's financial losses, audit obstacles to smooth development, escalation audit, and claim audit (Arisendy & Ratnawati, 2024).

Several previous studies have proven that investigative audits have an influence on the disclosure of fraudulent financial statements, including research conducted by (Hartini et al., 2023; Lestari & Kuntadi, 2022; Rahmah & Sinaga, 2023).

5. Conclusion

Inferred from relevant theories, discussions and articles, hypotheses can be put forward for future research: 1) Data mining has an influence in disclosing fraudulent financial statements. 2) Forensic accounting has an influence in disclosing fraudulent financial statements. 3) Investigative audits have an influence in disclosing fraudulent financial statements . The conclusion above can be used as a reference as a suggestion in this article that there are various components that have an impact on uncovering the spread of financial statement fraud, outside of data mining, accounting forensics, and investigative audit reviews in organizations or corporation. Therefore, further research is still needed to identify what other factors can influence the disclosure of fraudulent financial statements besides the variables studied in this article. several other variables that can be researched, such as whistleblowing, independence, audit fees, and internal control should also be considered.

References

Arianto, B. (2020). Akuntansi Forensik dan Fenomena Korupsi Politik. *Journal of Social Politics and Governance (JSPG)*, *2*(1), 47–62. https://doi.org/10.24076/JSPG.2020v2i1.173

Arisendy, A. A., & Ratnawati, T. (2024). Pengaruh Akuntansi Forensik, Audit Investigatif, dan Indepedensi terhadap Pengungkapan Fraud. *Jurnal Ilmu Manajemen, Ekonomi Dan Kewirausahaan*, *4*(1), 164–174. https://doi.org/10.55606/jimek.v4i1.2686

Ashtiani, M. N., & Raahemi, B. (2021). Intelligent fraud detection in financial statements using machine learning and data mining: a systematic literature review. *Ieee Access*, *10*, 72504–72525. https://doi.org/10.1109/ACCESS.2021.3096799

Atarwaman, R. J. D. (2022). Pengaruh Etika Profesi Dan Pengalaman Auditor Terhadap Pengungkapan Fraud Dengan Sistem Pengendalian Internal Sebagai Variabel Moderasi (Studi Empiris Pada BPK RI Provinsi Maluku). *Innovative: Journal Of Social Science Research*, *2*(2), 168–179. https://doi.org//10.31004/innovative.v2i2

Diansari, R. E., & Wijaya, A. T. (2019). Diamond fraud analysis in detecting financial statement fraud. *Journal of Business and Information Systems (e-ISSN: 2685-2543)*, *1*(2), 63–76. https://doi.org/10.36067/jbis.v1i2.23

Enigda, A., Adissie, H., Workayehu, G., Kindu, Y., Agegne, A., & Abebe, T. (2023). The effect of Forensic Accounting on Public Procurement: A new Perspective to Fraud Prevention in Ethiopia. *ScienceOpen Preprints*, *17*(1), 1–10. https://doi.org/10.14293/PR2199.000178.v1

Fahri, J. (2022). EXPLORING CITIZEN'S SATISFACTION WITH THE INFRASTRUCTURE OF SERVICES AT A LOCAL SEAPORT IN TERNATE, NORTH MALUKU. *Journal of Indonesian Economy and Business: JIEB.*, *37*(2), 103–135.

Hanifah, I. A., & Clyde, V. (2022). The effect of whistlebowing system toward fraud prevention: Mediation of forensic and investigative audit. *AFRE (Accounting and Financial Review)*, *5*(2), 97–105. https://doi.org/10.26905/afr.v5i2.7530.

Hartini, I. T., Abdullah, M. W., & Wawo, A. (2023). Penguatan Kecerdasan Spiritual Terhadap Pengaruh Investigative Audit, Data Mining, Dan Continuous Audit Dalam Pendeteksian Fraud. *Isafir: Islamic Accounting And Finance Review*, *4*(1), 30–47. https://doi.org/10.24252/isafir.v4i1.34248

Hasyim, A. W., Sabuhari, R., & Jabid, A. W. (2023). *The Impact of Human Resource Development on the Management of Island Tourism Destination. The Mediation Role of Adaptability and Innovation Speed.*

Herlina, H. (2024). Utilization of Big Data for SWOT Analysis in Improving Business Sustainability of MSMEs. *TECHNOVATE: Journal of Information Technology and Strategic Innovation Management*, *1*(2), 89–95. https://doi.org/10.52432/technovate.1.2.2024.89-95

Husaini, H., & Yuniza, S. (2020). Karakteristik Perusahaan, Kelengkapan Pengungkapan Laporan Keuangan Dan Kemungkinan Kecurangan Pelaporan Keuangan. *Jurnal Akuntansi Dan*

Keuangan, *8*(1), 31–40. https://doi.org/10.29103/jak.v8i1.2326

Ibrahim, M. B., Sari, F. P., Kharisma, L. P. I., Kertati, I., Artawan, P., Sudipa, I. G. I., Simanihuruk, P., Rusmayadi, G., Nursanty, E., & Lolang, E. (2023). *METODE PENELITIAN BERBAGAI BIDANG KEILMUAN (Panduan & Referensi)*. PT. Sonpedia Publishing Indonesia.

Jabid, A. W., Syahdan, R., Fahri, J., & Buamonabot, I. (2023). The Role of Receiving Technology on Employee Performance: Job Satisfaction as Mediation. *Journal of Indonesian Economy and Business*, *38*(3), 229–253.

Kwintiana, B., Nengsih, T. A., Baradja, A., Harto, B., Sudipa, I. G. I., Handika, I. P. S., Adhicandra, I., & Gugat, R. M. D. (2023). *DATA SCIENCE FOR BUSINESS: Pengantar & Penerapan Berbagai Sektor*. PT. Sonpedia Publishing Indonesia.

Laksmana, I. N. H., & Permana, I. P. H. (2023). Ratio analysis of twitter social media accounts for qualitative research using the explorative method. *Jurnal Mantik*, *7*(3), 1671–1684.

Lestari, H., & Kuntadi, C. (2022). Faktor-faktor yang mempengaruhi pengungkapan kecurangan laporan keuangan: Akuntansi forensik, audit investigatif dan data mining. *Journal of Comprehensive Science (JCS)*, *1*(5), 1038–1043. https://doi.org/10.59188/jcs.v1i5.135

Lin, A. K. (2024). The AI Revolution in Financial Services: Emerging Methods for Fraud Detection and Prevention. *Jurnal Galaksi*, *1*(1), 43–51. https://doi.org/10.70103/galaksi.v1i1.5

Mahyuda, I. S., Sari, D. P. P., & Putra, R. S. (2024). Pengaruh Audit Internal dan Whistleblowing System terhadap Pengungkapan Fraud pada Perusahaan Sektor Perbankan (Periode 2018–2022). *Jurnal Pendidikan Tambusai*, *8*(1), 11593–11607. https://doi.org/10.31004/jptam.v8i1.14122

Mappanyukki, R., Nengzih, N., Kusmayadi, D., & Endri, E. (2024). Fraud prevention: A study of skepticism moderating variable. *Journal of Governance and Regulation/Volume*, *13*(2), 23–30. https://doi.org/10.22495/jgrv13i2art2

Meliana, Y., Simunapendi, J. I. R., & Sandari, T. E. (2024). Analisa Pengaruh Akuntansi Forensik, Whistleblowing, dan Audit Investigatif Terhadap Pencegahan Fraud. *Jurnal Ilmu Manajemen, Ekonomi Dan Kewirausahaan*, *4*(1), 175–184. https://doi.org/10.55606/jimek.v4i1.2687

Muhammad Idris, S. R. D. S. (2020, January). Jejak Hitam PT Hanson International, Manipulasi Laporan Keuangan 2016. *Https://Money.Kompas.Com/*. https://money.kompas.com/read/2020/01/15/160600526/jejak-hitam-pt-hanson-international-manipulasi-laporan-keuangan-2016?page=all

Mutia, T. (2024). Peran Audit Forensik dan Audit Investigasi Terhadap Pengungkapan Fraud Dalam Suatu Perusahaan. *Jurnal Riset Akuntansi*, *2*(2), 121–133. https://doi.org/10.54066/jura-itb.v2i2.1763

Noch, M. Y., Ibrahim, M. B. H., Akbar, M. A., Kartim, K., & Sutisman, E. (2022). Independence and competence on audit fraud detection: Role of professional skepticism as moderating. *Jurnal Akuntansi*, *26*(1), 161–175. https://doi.org/10.24912/ja.v26i1.823

Nufus, H., & Helmayunita, N. (2023). Pengaruh Bystander Effect, Whistleblowing, Locus of Control Eksternal dan Moralitas Individu terhadap Terjadinya Kecurangan Laporan Keuangan. *Jurnal Eksplorasi Akuntansi*, *5*(1), 278–290. https://doi.org/10.24036/jea.v5i1.731

Pamungkas, W. (2022). Pengaruh Akuntansi Forensik, Audit Investigatif, Independensi, dan Skeptisme Profesional Terhadap Pengungkapan Fraud (Studi Pada BPKP Perwakilan Jawa Tengah). *Kompak: Jurnal Ilmiah Komputerisasi Akuntansi*, *15*(1), 99–109. https://doi.org/10.51903/kompak.v15i1.622

Priyadi, A., Hanifah, I. A., & Muchlish, M. (2022). The effect of whistleblowing system toward fraud detection with forensic audit and investigative audit as mediating variable. *Devotion: Journal of Research and Community Service*, *3*(4), 336–346. https://doi.org/10.36418/dev.v3i4.121

Putra, W. M. (2019). Analysis of Financial Fraud Using the fraud diamond Model with Corporate Governance as the moderating variable. *5th International Conference on Accounting and Finance (ICAF 2019)*, 163–169. https://doi.org/10.2991/icaf-19.2019.27

Radhitya, M. L., Widiantari, N. K. M., Asana, M. D. P., Wijaya, B. K., & Sudipa, I. G. I. (2024). Product Layout Analysis Based on Consumer Purchasing Patterns Using Apriori Algorithm. *Journal of Computer Networks, Architecture and High Performance Computing*, *6*(3), 1701–1711. https://doi.org/10.47709/cnahpc.v6i3.4400

Rahmah, M., & Sinaga, E. I. S. (2023). Pengaruh akuntansi forensik dan audit investigasi terhadap

pengungkapan fraud pelaporan keuangan (Studi empiris pada Kantor Akuntan Publik (KAP) daerah Jakarta Selatan). *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, *10*(1), 1124–1136. https://doi.org/10.35137/jabk.v10i1.42

Ramadhana, R. N., Sari, K. R., & Wahyudi, R. (2024). PENGARUH PENERAPAN PENGENDALIAN INTERNAL, AUDIT INVESTIGASI DAN AKUNTANSI FORENSIK TERHADAP PENGUNGKAPAN KECURANGAN PADA PEMERINTAH KABUPATEN PALI. *Jurnal Bina Akuntansi*, *11*(1), 18–32. https://doi.org/10.52859/jba.v11i1.587

Ramlan, D., Junaid, A., & Bakri, A. A. (2023). Pengaruh Akuntansi Forensik, Audit Inestigasi, dan Profesionalisme Audit Terhadap Kemampuan Mengungkap Fraud Pengelolaan Keuangan Daerah. *Paradoks: Jurnal Ilmu Ekonomi*, *6*(2), 93–105. https://doi.org/10.57178/paradoks.v6i2.633

Riadi, S., & Aprilian, P. (2024). Fraud Prevention: Exploring the Contributions of Forensic Accounting, Investigative Auditing, and Whistleblowing Effectiveness. *International Journal of Law, Policy, and Governance*, *3*(1), 42–49. https://doi.org/10.54099/ijlpg.v3i1.897

Saputro, J., Saini, K., & Valentine, H. M. (2024). Data Visualization of Higher Education Participation Rates in Indonesia Provinces. *Jurnal Galaksi*, *1*(2), 101–109. https://doi.org/https://doi.org/10.70103/galaksi.v1i2.20

Setiawan, F. W., & Sari, N. (2024). Audit investigasi dan whistleblowing terhadap pengungkapan fraud laporan keuangan dengan kode etik sebagai variabel moderasi. *Journal of Economic, Management, Accounting and Technology*, *7*(1), 135–148. https://doi.org/10.32500/jematech.v7i1.6411

Suryawan, I. G. T., Putra, I. K. N., Meliana, P. M., & Sudipa, I. G. I. (2024). Performance Comparison of ARIMA, LSTM, and Prophet Methods in Sales Forecasting. *Sinkron: Jurnal Dan Penelitian Teknik Informatika*, *8*(4), 2410–2421. https://doi.org/10.33395/sinkron.v8i4.14057

Wahyudi, R., Martini, R., Ramadhana, R. N., Sari, K. R., & Amri, D. (2024). Internal Controls, Investigative Audits, and Forensic Accounting Can Help Prevent Fraud. *Internal Controls, Investigative Audits, and Forensic Accounting Can Help Prevent Fraud*, 48.

Wibowo, G. W. N., & Kraugusteeliana, K. (2024). Exploratory Data Analysis: Visualization of Average Wages of Workers in Indonesia by Region of Residence using Google Data Studio. *TECHNOVATE: Journal of Information Technology and Strategic Innovation Management*, *1*(3), 110–116. https://doi.org/https://doi.org/10.52432/technovate.1.3.2024.10-116