



Fraud Disclosure: A Systematic Literature Review Approach

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INFO ARTIKEL

Proses Artikel

Dikirim : 05/03/2024

Diterima: 25/06/2024

Dipublikasikan: 31/07/2024

Akreditasi oleh
Kemenristekdikti
No.79/E/KPT/2023

ABSTRACT

Financial fraud is an issue of increasing concern in various sectors, especially in the context of companies and financial institutions. This article aims to explore the published literature on fraud disclosure. Using a systematic literature review approach, this article aims to identify, assess, and synthesize previous research results related to this topic. The systematic literature review approach allows researchers to follow a structured procedure in searching, selecting, and analyzing relevant literature. This process includes searching major academic databases, using specific keywords, and applying strict inclusion and exclusion criteria. The result of this process is a collection of the most relevant and high-quality studies that provide deep insights into the topic of fraud disclosure. This article identifies several key themes in the literature on fraud disclosure. First, there are various methods and techniques used to detect and report fraud, including Forensic Audit; Audit Investigation; Auditor Competence. Second, the article highlights the importance of transparency and responsibility in the fraud disclosure process, as well as the role of regulators and oversight bodies in overseeing this practice. Third, factors such as Forensic Auditing; Investigative Auditing; Auditor Competence also influence the extent to which and how fraud is disclosed. In addition, this article identifies some of the challenges faced in research on fraud disclosure, including data limitations, difficulties in measuring the effectiveness of various disclosure methods, and variability in applicable regulations. The conclusion of this review emphasizes the need for further research to develop a more comprehensive and effective framework for addressing fraud, as well as the importance of collaboration between academics, practitioners, and regulators to improve fraud disclosure practices.

Keyword:

Forensic Audit; Audit Investigation; Auditor Competence; Fraud Disclosure

ABSTRAK

Penipuan keuangan (*fraud*) adalah isu yang kian menjadi perhatian dalam berbagai sektor, terutama dalam konteks perusahaan dan institusi keuangan. Artikel ini bertujuan untuk mengeksplorasi berbagai literatur

yang telah diterbitkan mengenai pengungkapan penipuan. Dengan pendekatan tinjauan literatur sistematis, artikel ini bertujuan untuk mengidentifikasi, menilai, dan mensintesis hasil-hasil penelitian sebelumnya yang berkaitan dengan topik ini. Pendekatan tinjauan literatur sistematis memungkinkan peneliti untuk mengikuti prosedur yang terstruktur dalam mencari, memilih, dan menganalisis literatur yang relevan. Proses ini mencakup pencarian database akademis utama, penggunaan kata kunci yang spesifik, dan penerapan kriteria inklusi dan eksklusi yang ketat. Hasil dari proses ini adalah kumpulan studi yang paling relevan dan berkualitas tinggi yang memberikan wawasan mendalam mengenai topik pengungkapan penipuan. Artikel ini mengidentifikasi beberapa tema kunci dalam literatur tentang pengungkapan penipuan. Pertama, terdapat berbagai metode dan teknik yang digunakan untuk mendeteksi dan melaporkan penipuan, termasuk Audit Forensik; Audit Investigasi; Kompetensi Auditor. Kedua, artikel ini menyoroti pentingnya transparansi dan tanggung jawab dalam proses pengungkapan penipuan, serta peran regulator dan badan pengawas dalam mengawasi praktik ini. Ketiga, faktor-faktor seperti Audit Forensik; Audit Investigasi; Kompetensi Auditor juga mempengaruhi sejauh mana dan bagaimana penipuan diungkapkan. Selain itu, artikel ini mengidentifikasi beberapa tantangan yang dihadapi dalam penelitian tentang pengungkapan penipuan, termasuk keterbatasan data, kesulitan dalam mengukur keefektifan berbagai metode pengungkapan, dan variabilitas dalam regulasi yang berlaku. Kesimpulan dari tinjauan ini menekankan perlunya penelitian lebih lanjut untuk mengembangkan kerangka kerja yang lebih komprehensif dan efektif dalam menangani penipuan, serta pentingnya kolaborasi antara akademisi, praktisi, dan regulator untuk meningkatkan praktik pengungkapan penipuan.

Kata Kunci :

Audit Forensik; Audit Investigasi; Kompetensi Auditor; Pengungkapan *fraud*



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INTRODUCTION

Fraud is a significant issue in Indonesia, and its emergence has had a negative impact. However, there is hope by employing these techniques, we can work towards a safer and more secure future for all. Deliberate actions that cannot be detected by auditing can lead to detrimental effects. One exciting solution to prevent fraud is through the use of forensic accounting or forensic auditing, which has become increasingly popular in recent years (Sayyid, 2014).

Fraud is an act of deceit that can cause harm to others and benefit the fraudster or their organisation. In accounting, errors and fraud are two types of mistakes that can occur, with the only distinguishing factor being the presence or absence of intent. The standard also acknowledges that fraud can be concealed by management or employees, making it more difficult to detect than errors (Anggraini et al., 2019).

Detecting fraud can be a complex task due to the various motivations and methods used to commit it. One approach to identifying anomalies or irregularities is through a fraud audit, which is an

audit process that focuses on this specific issue. The collection of audit evidence aims to determine whether fraud has occurred, as well as where and when it occurred, and which laws were violated. This entails performing forensic audits, which are accounting and legal investigations aimed at identifying fraudulent activity at an early stage (Sayyid, 2014). A forensic audit is a process of reviewing and evaluating a company's financial records to collect evidence that may be used in legal proceedings.

Experts carrying out forensic audits need specialised qualifications and knowledge (Alao, 2016). Fraud is often associated with inadequate corporate governance, inadequate enforcement of laws and accounting standards, and weaknesses in a country's administration. Detecting and disclosing fraud is a challenging task that requires a comprehensive understanding of the characteristics and methods to commit fraud.

A fraud investigation may be conducted as part of a separate forensic audit. It is worth noting that fraud examinations are typically not included in forensic audits. Nevertheless, forensic practices can be employed to both detect and mitigate fraud. It is advisable to adhere to best practices when implementing forensic techniques to uncover economic risks within the company. Previous research has demonstrated that forensic auditing can have a positive impact on fraud detection (Mulyadi & Nawawi, 2020, Jannah et al, 2021, Ratih & Sisdyani, 2023). Forensic audit has a significant effect on *fraud* disclosure, the more the implementation of forensic audit in the organisation, the better *fraud* disclosure will be (Durnila & Santoso, 2018). However, other studies state that forensic audits have no effect on fraud disclosure. (Wahyuadi P & Jaeni, 2022, Kuntadi et al., 2023).

Auditors provide a disclosure role for fraud and corruption by conducting investigations. It is important to have someone with sufficient expertise to disclose fraudulent activity. The audit will investigate whether there is a proper basis, which allows the auditor to determine what, how, who, and other relevant issues related to the disclosure of fraud issues.

Investigative Audit is the process of collecting and testing evidence relating to irregularities that may harm state finances or the state economy. The objective is to obtain conclusions that support litigation and management corrective actions. These audits follow specific methods that differ from other types of audits. Research result from Mulyadi & Nawawi (2020) shows that investigative audits have a positive effect on fraud disclosure.

However, research from Anggraini (2019) states that investigative audits have no effect on fraud disclosure. In addition, with the auditor's competence attitude, the auditor can also hone his sensitivity in interpreting financial reports to find the many modes that are made to carry out the fraud, so the auditor can find out whether in his audit task there is fraud or not. A high quality audit will produce financial reports that are trusted to be used as a basis for decision making (Indah, 2010 in Dewi, 2015). Auditor competence refers to the qualifications required for an auditor to conduct an audit effectively. This competence is obtained through education and training, commonly referred to as continuing professional education. When an auditor has a high level of competence, they are better prepared to interpret client companies and can perform the audit process with greater objectivity and critical analysis (Widiyastuti & Sugeng, 2009). This literature review seeks to enhance the reader's understanding of forensic audits, investigative audits, and auditor competence in fraud disclosure. The study builds upon previous research conducted by Muqorobin & Kartin (2022) and Kristanti & Kuntadi (2022). Notably, this study emphasizes the significance of auditor competence in fraud disclosure, distinguishing it from prior literature. The research method employed in this study is the prism flow diagram.

This study seeks to examine the effects of 'Forensic Audit', 'Audit Investigation', 'Audit Competence' on 'Fraud Disclosure'. The research variables or problems explored in this study are comparable to those in several previous studies, specifically forensic audits, investigative audits, and fraud. Previous studies have mainly focused on forensic and investigative audits concerning fraud disclosure. However, in this study, auditor competence will also be considered as a variable. Although some previous studies have explored auditor competence in relation to audit opinion, this study will concentrate on its impact on fraud disclosure.

LITERATURE REVIEW

Fraud is an intentional act that is committed for personal or group gain, which results in losses to other parties. According to Karyono (2002), fraud can be defined as a deviation from legal and ethical standards, carried out with the intention of deceiving or misleading others, by individuals both within and outside the organization. Fraud is defined as the deliberate act or mistake that causes losses through misrepresentation or withholding material data needed for previous decisions, resulting in harm to other parties. Siegel and Shim (2011) and Halim (2015) both provide definitions of fraud. Fraud is commonly understood as the use of deceitful or dishonest means to gain an advantage by covering up the truth. It is an unlawful act that can be committed by individuals both inside and outside an organization, with the intention of obtaining personal or group benefits that may directly harm others.

Forensic accounting is a branch of accounting that describes its actual or anticipated involvement in a dispute or its litigation. Forensic means "suitable for use in its court" and forensic accountants usually have to comply with standards and potential consequences. Forensic accountants, also known as forensic auditors or investigative auditors, are often asked to provide expert evidence at the end of a trial (Harvarindo, 2012).

Meanwhile, according to Amrizal (2013) forensic auditing is the science of collecting and presenting information in a form and format that is acceptable to the state of law in court in fighting economic criminals. Meanwhile, according to Oyedokun (2015) forensic auditing is an aspect of forensic accounting that applies auditing, accounting and investigative skills to situations that have legal consequences.

According to the Canadian Standard Practices for investigative and forensic accounting (IFA), as well as from the practices carried out by Forensic Accounting in Indonesia in Soepardi (2009), forensic auditing is an aspect of forensic accounting that applies auditing, accounting and investigative skills to situations that have legal consequences. In general, forensic auditors can provide three main benefits: 1) Supporting management; 2) Assisting in legal proceedings; and 3) Providing expert testimony.

As noted by Herlambang (2011), 'Investigative audit is an examination that aims to identify and reveal fraud or crime by using approaches, procedures or techniques that are generally used in an investigation or investigation of a crime. It's an important activity used to implement fraud disclosure strategies with an investigative approach. Investigative auditing is a process that involves reviewing financial documentation for a specific purpose, such as litigation support, insurance claims, or criminal matters. Based on this description, the researcher concluded that Investigative Audit is an audit used to calculate state financial losses. According to Achyarsyah (2016), investigative audit entails the collection and testing of evidence pertaining to cases of irregularities that may have an adverse impact on state finances or the state economy.

As per Suhayati's (2009) definition, competence refers to the ability, expertise (education and training), and experience required to comprehend the criteria and ascertain the amount of evidence necessary to substantiate the conclusions drawn. The mastery of knowledge and professional skills is considered essential for auditors to effectively carry out their functions. As per Tuanakotta's (2014) research, the purpose of a forensic audit is to collect evidence that can assist law enforcement officials. This is achieved by applying audit disciplines to legal disciplines, resulting in evidence that can be used in court. According to Saifudin and Aprilia (2019), it is suggested that auditor competence can be acquired through experience gained during audits. It is believed that experienced auditors are better equipped to identify signs of fraud and provide appropriate solutions. It is important for auditors to possess competence and receive support in order to effectively detect fraud. The auditor's competence is an important factor in conducting an audit as it can affect their ability to detect fraud.

Pramujaya (2019) recommends using the Fishbone diagram, an analytical tool that identifies quality problems and checkpoints across four categories: materials, equipment, labour, and methods. These categories can be further broken down into related subcategories such as people and machines.

RESEARCH METHOD

The research methodology employed in this study is a literature review, which provides a comprehensive and balanced overview of the results of primary research. The aim of this study is to determine the relationship between forensic audit, investigative audit, and audit competence in disclosing fraud. The research was conducted by reviewing relevant journals and research results from mid-March 2023 to June 2023, in accordance with the variables studied. Relevant literature related to the research problem was reviewed by searching for journal articles on Google Scholar, a computerised online database. The research involved studying multiple journals and literature books related to the problem under investigation. The search was limited to journals published between 2019 and 2023. The search terms employed were ‘Forensic Audit; Audit Investigation; Auditor Competence; Fraud Disclosure’. Initially, a total of 8,580 journal articles were obtained, which were then narrowed down to 5.759 journals. From these, 2,782 articles were filtered based on a research period of 4 years, resulting in 10 eligible and included articles.

All search results are presented in the PRISMA diagram, which is a tool used to assess systematic reviews and/or meta-analyses. (Page et al., 2021). There are five stages used to conduct the literature review: defining eligibility criteria, defining information sources, literature selection, data collection and data item selection.

The following is a diagram of the stages of the search:

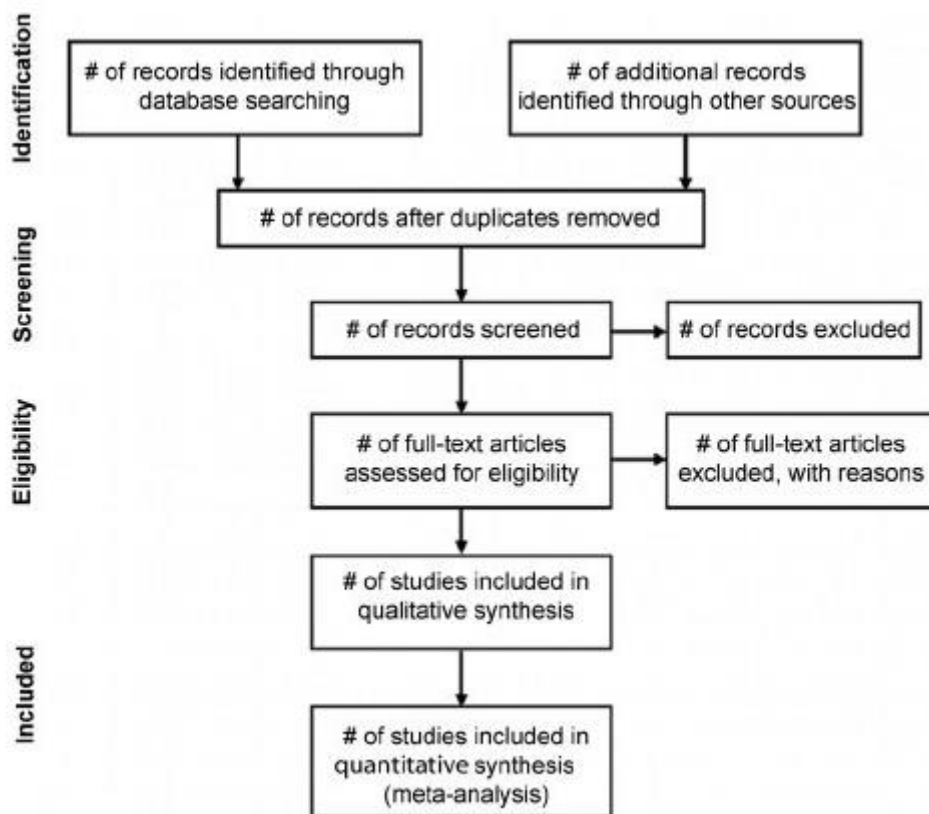


Figure 1. Step Diagram of PRISMA 2021

Source: (Harris et al., 2014; Page et al., 2021)

RESULT AND DISCUSSION

The process of data analysis entails the organization, synthesis, and arrangement of data into patterns, as well as the selection of important units for study. Conclusions are then drawn from

this analysis, which can be effectively communicated to others (Sugiyono, 2007). The aim of this study is to examine the effects of forensic audits, investigative audits, and audit competence on fraud disclosure. The research involved collecting articles from various data sources and analysing them using the Prisma Flowchart method. Data was obtained from Google Scholar journals using keywords such as, 'Forensic Audit', 'Audit Investigation', 'Audit Competence' and 'Fraud Disclosure'. Each analysed article was classified based on the research results, methods used, and recommendations provided. The research results of the 10 analysed articles differ. After analysis, they are grouped into four categories: the effect of forensic audits on fraud disclosure, investigative audits on fraud disclosure, audit competence on fraud disclosure, and other findings related to fraud disclosure were also discovered during the analysis.

The literature review results indicate that the majority of the articles analysed, specifically seven out of eleven (60%), employed qualitative research methods. The remaining four articles, on the other hand, utilized quantitative research methods. Below is an overview of findings for each research type:

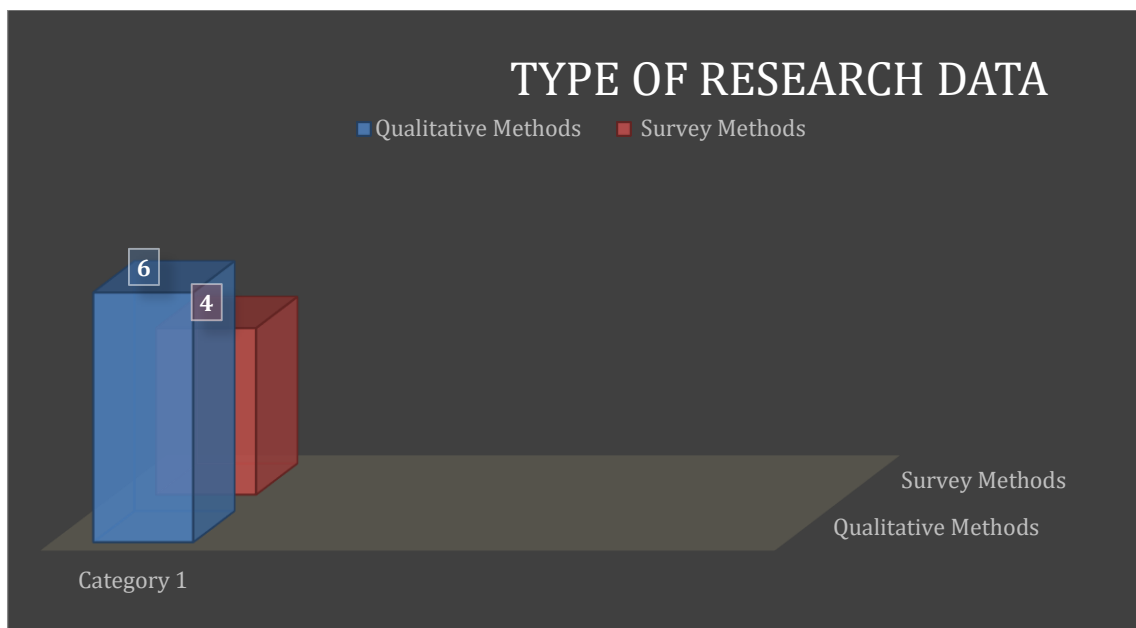


Figure 2 Research findings, processed in 2024.

All research has limitations, and it is common for researchers to provide recommendations or suggestions for further research. Based on the review of the 10 articles, the authors recommendations can be classified into four categories: increasing or expanding the sample size, conducting further research, making comparisons, and having no recommendations.

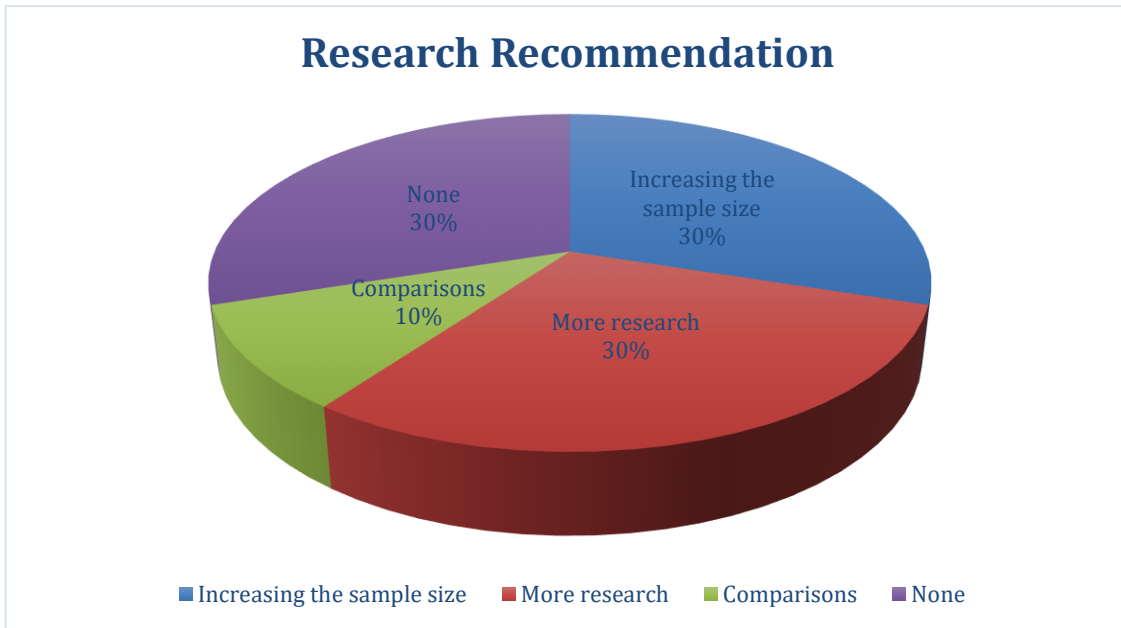


Figure 3. comparability of research, processed in 2024.

PRISMA Flowchart is used to describe in detail and transparently the PRISMA literature identification process. PRISMA is the Preferred Reporting Items for Systemic Review and Meta-Analyses, developed to assist authors in reporting literature selection. PRISMA is considered appropriate to use, because its use can improve the quality of publication reporting (Peters et al., 2015). This study uses the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses Protocols) flow diagram 2009 to select articles to be studied. 2009 to select the articles to be studied. This flow chart depicts the flow of information through the various phases of a systematic review illustrating the number of records or articles identified, included or excluded with an explanation of why (Liberati et al., 2009 in Page et al., 2021).

The PRISMA flowchart, published in 2009, is a static infographic depicting the source, number and all records identified and filtered in a review (Moher et al., 2009 in Page et al., 2021) and was updated in 2014 (Stovold et al., 2014 in Page et al., 2021). The most recent assessment of quality was low and did not improve significantly over time. Quality was defined by the presence of substantial data on the flow of the study through the review (Vu-Ngoc et al., 2018 in Page et al., 2021).

The literature selection process consisted of four stages, starting with the identification stage, followed by the screening stage, the feasibility stage and finally the stage of determining the number of articles to be analysed. A total of 8,580 articles were identified from the results of a literature search via Google Scholar using the keywords 'Forensic Audit' OR 'Audit Investigation' OR 'Audit Competence' and OR 'Fraud Disclosure' . Next, articles that did not match the title, abstract or full text were identified (n=5,729). Articles were then filtered according to the journal exclusion criteria, published within 5 years (2019 - 2023) and remaining (n=2,782). After exclusion of articles that were not fully accessible (n=39). Next, the exclusion of articles that were irrelevant, did not answer the research question and did not merit review continued, with 29 articles eliminated. Based on the inclusion criteria, the final total number of articles that met the critical appraisal requirements and were suitable for review was 10 articles.

The following are the results of the PRISMA diagram in relation to 'Forensic Audit', 'Audit Investigation', 'Audit Competence' and 'Fraud Disclosure'

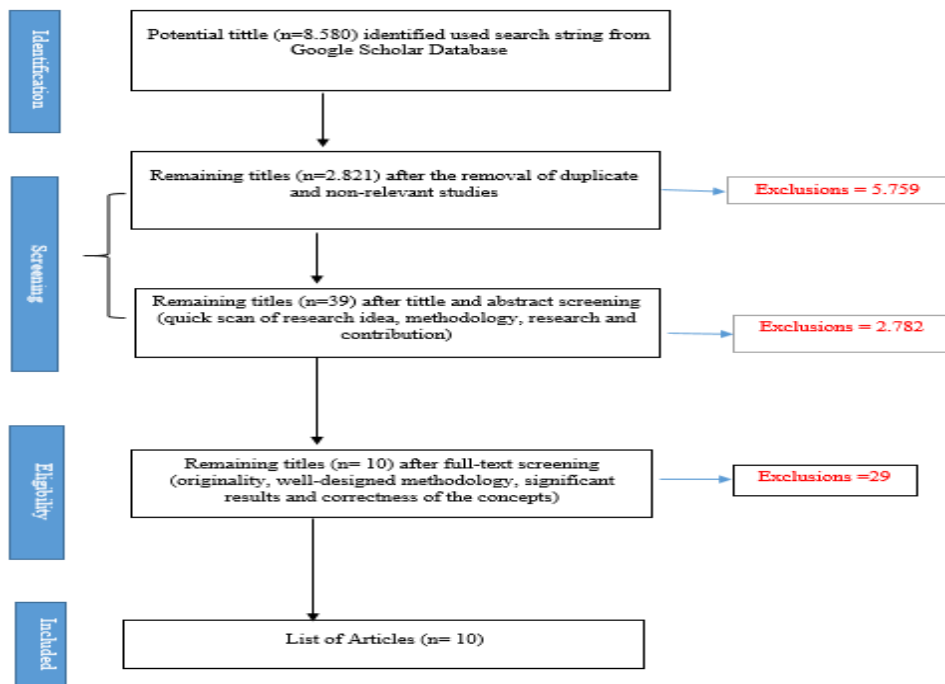


Figure 4. PRISMA Diagrams, processed in 2024.

The selection of literature is carried out by the researchers in stages, namely 1) Use of keywords, keywords used by researchers to carry out searches related to forensic audit, investigative audit in fraud detection, namely using the keywords "fraud detection", "forensic audit", "investigative audit". and "audit competence". 2) Exploration, exploration carried out by researchers, namely the selection of titles, abstracts and keywords in articles obtained from search results based on previously defined eligibility criteria. Based on Figure 6, the search results for the keywords identified in the first stage, the dissertation researcher obtained 8,580 articles. Of the 8,580 articles, articles that did not match the title, abstract or full text were then identified, and finally the researchers obtained or produced approximately 5,759 articles that would be reprocessed. Next, the exclusion was carried out based on the criteria for journals published in the period (2019 - 2023), so that 2,860 articles were obtained. 3) Full or partial reading. In this process, the researchers carried out a complete (full text) or partial (not full text) reading of the articles not excluded in the previous stage, in order to determine whether the article should be included in the next study according to the eligibility criteria. After filtering 2,782 articles by full-text review, 39 articles were retained for further processing. 4) The review of the selected articles continued with the exclusion of articles that were irrelevant, did not answer the research question and were not suitable for review. A total of 29 articles were eliminated based on the inclusion criteria, leaving a final total of 10 articles that met the critical appraisal requirements and were suitable for review. 5) Literature criteria, the inclusion criteria in this research consist of: a) is a journal published within a period of 4 years (2019 - 2023), b) is an article on the topic of fraud detection, forensic audit, investigative audit and audit competency, c) is full text and open access manuscript, d) using Indonesian language.

Most of the research analysed is research using qualitative methods. Based on article 10 above, qualitative methods are dominant, namely Kuntadi Research (2022), Jannah (2021), Akbar (2020), Kuntadi et al. (2023), Rahmawati & Kuntadi (2022) and Muis (2022). Below is a link to journals dealing with forensic auditing, investigative auditing and auditor competence in fraud detection:

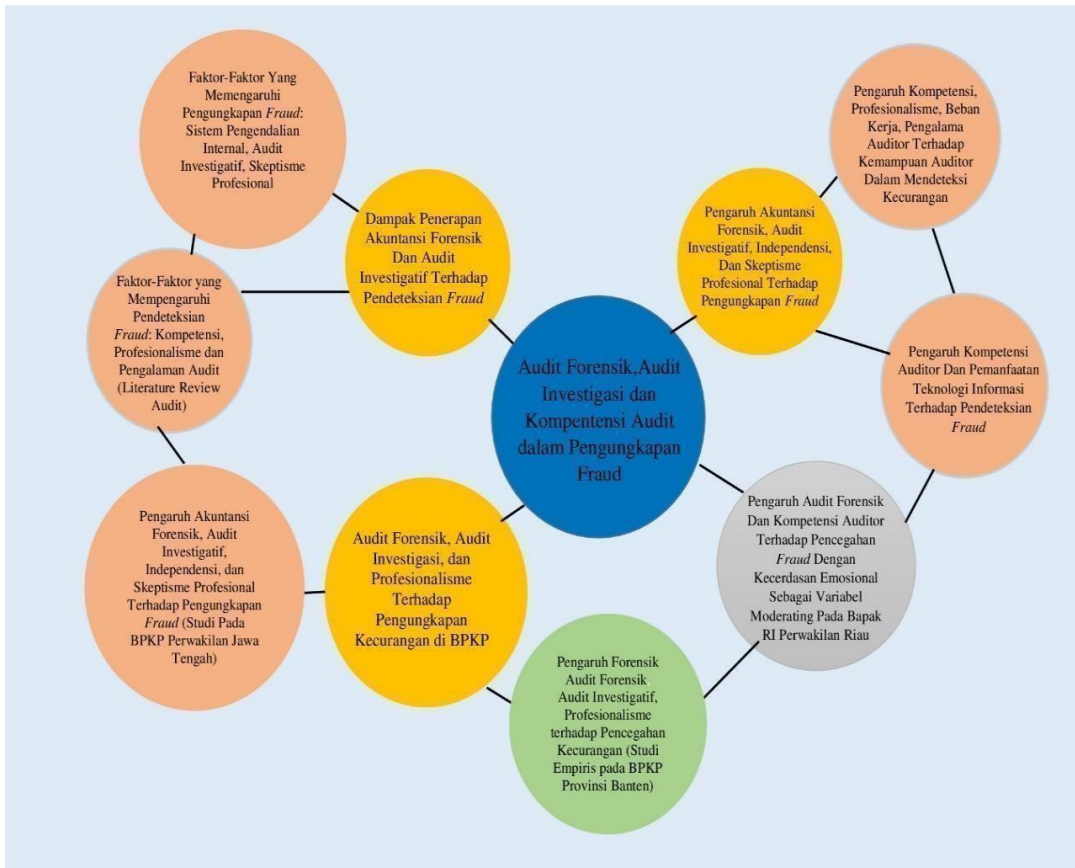


Figure 5. Continuity relationship between publications, processed 2024.

Most of the studies analysed used three articles in jurnal akuntansi and three articles in jurnal riset akuntansi. For others, the Journal of Comprehensive Science, Jurnal ilmiah komputerisasi akuntansi, Jurnal riset ilmiah and Jurnal akuntansi & pajak.

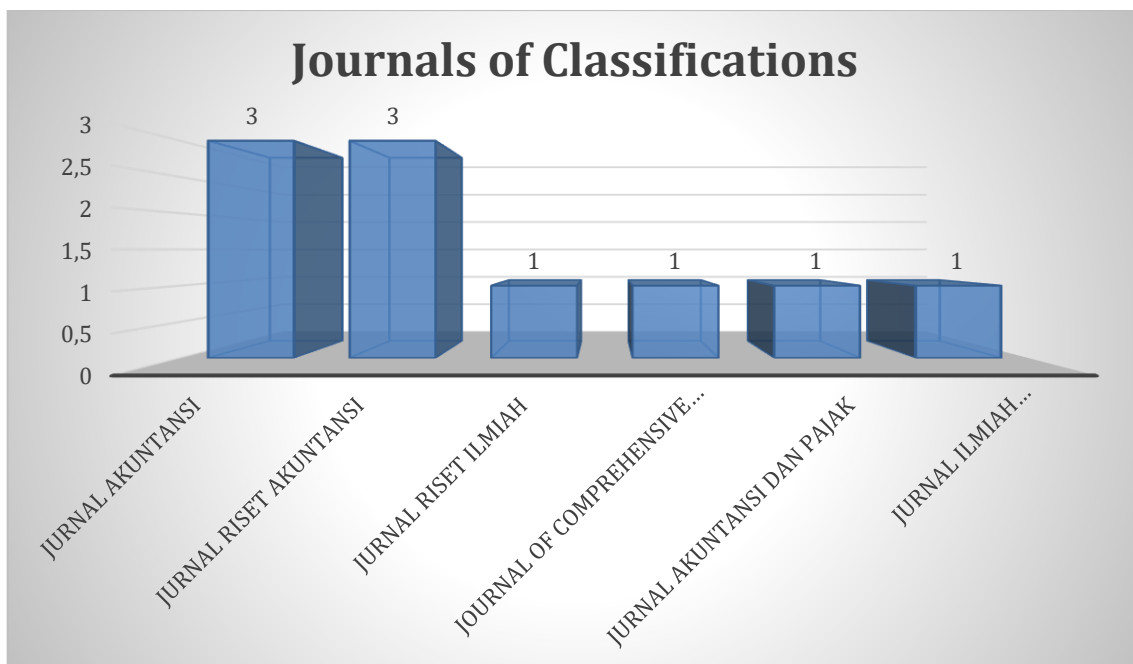


Figure 6. Journal Classifications, processed in 2024.

Fraud disclosure in the forensic audit paradigm.

Several studies have shown that forensic auditing can prevent fraud. For example, Durnila & Santoso (2018) found that the implementation of forensic auditing in an organisation is positively correlated with fraud prevention. This study is consistent with the findings of Rahmayanti et al. (2023) that forensic auditing has a positive and significant impact on fraud detection. This shows that the auditors at BPKP South Sumatra Province have the necessary skills to master basic accounting practices, which in turn supports the achievement of maximum fraud detection.

Fraud disclosure in the investigative audit paradigm

Several studies show that investigative audits can have an impact on fraud disclosure. For example, research by Mulyadi & Nawawi (2020) suggests that the better an organisation conducts investigative audits, the better its fraud detection will be. Investigative audits are conducted as a reactive measure to deal with fraud. The objective of an investigative audit is to uncover the truth behind a problem by gathering and evaluating evidence related to fraudulent acts. The objective is to establish the facts of an existing fraud. Based on the research findings, the investigative audit in this research was effective in minimising fraud.

Fraud disclosure in the auditor competence paradigm

Several studies show that auditor competence influences fraud disclosure. However, a study conducted by Durnila & Santoso (2018) shows that auditor competence does not have a significant effect on fraud prevention. These findings indicate that auditor competence does not play a role in the prevention of fraud in organisations.

CLOSING

The results of the analysis show that forensic audit has an impact on fraud detection, thus supporting the opinion that fraud detection is influenced by forensic audit. Therefore, better implementation of forensic audit in the company will result in better fraud detection. The results of the analysis also show that the investigative audit paradigm has an impact on fraud disclosure. The results of the analysis show that there is a relationship between the auditor competency paradigm and fraud disclosure. Suggestions that can be given for future research are expected to develop a more comprehensive and effective framework in dealing with fraud, as well as the importance of collaboration between academics, practitioners, and regulators to improve fraud disclosure practices. Based on the suggestions that have been made, there are several limitations in the research, including this study is limited to a relatively small sample size. In addition, the keywords used are less varied and many articles only present abstracts and are not open access, so they cannot be used as research samples. This research is limited to the research topic of audit forensic, audit investigation, auditor competence on fraud disclosure, so the results found are less diverse. Future research can increase the number of samples by expanding the scope of the research area and extending the span of years, conducting research on different topics, checking other journal databases and conducting further studies to enrich the results obtained.

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