

FORENSIC ACCOUNTANTS' DETERMINANTS IN INDONESIA: ERADICATION OF CORRUPTION THROUGH AUDIT TO CALCULATE STATE FINANCIAL LOSSES

Evenri Sihombing

Faculty of Economics and Business, University of North Sumatra, Jl. Prof. TM Hanafiah, SH, USU Campus, Padangbulan, Medan, 20155, Indonesia

Email: - evenrislt17@yahoo.com

Erlina

Faculty of Economics and Business, University of North Sumatra, Jl. Prof. TM Hanafiah, SH, USU Campus, Padangbulan, Medan, 20155, Indonesia

Iskandar Muda

Faculty of Economics and Business, University of North Sumatra, Jl. Prof. TM Hanafiah, SH, USU Campus, Padangbulan, Medan, 20155, Indonesia

Khaira Amalia Fachrudin

Faculty of Economics and Business, University of North Sumatra, Jl. Prof. TM Hanafiah, SH, USU Campus, Padangbulan, Medan, 20155, Indonesia

Abstract

The research aims to assess forensic accountants' determinants of the audit quality to calculate state financial losses (APKKN) related to corruption case in Indonesia. The locus are forensic accountants at BPKP who have experienced in trials of corruption. The lawsuit risks for organizations and individual are part of the major risk in conducting APKKN. APKKN is categorized as a sub-specialist audit related to the litigation. The research was quantitative method with 364 auditors as respondents. Data are processed by the WarpPLS 8.0. The findings shows that all variables including rotation, synergy, and pursuit of evidence have effect on the quality of APKKN except for audit costs. In line with that, the pursuit evidence is significantly affected by rotation and synergy except for audit costs. Additionally, the pursuit of evidence doesn't mediate audit cost and audit rotation, but it mediates synergy and APKKN quality. Rotation and synergy are presented as new complements to goal theory beside individual intentions and values. This research also partially confirmed forensic accounting theory, since the capability signal, materiality, bonuses, anonymity, and unsustainability (collapse) are unfounded.

Keywords Forensic accountant, audit quality, state financial losses, investigator, corruption.

INTRODUCTION

Based on global fraud survey, the 2022 ACFE report encompasses 2,110 cases of corporate financial fraud across 133 countries, recording a total loss of USD3.6 billion. As widespread as corporate financial fraud, fraud in public sector has become increasingly substantial in Indonesia, as evidenced by the growing number of corruption cases being prosecuted. In 2019, it is reported that the state financial loss incurred from 271 cases amounted to IDR 8.4 trillion [1]. Despite the lower amount of loss in 2022, the number of cases managed by the Indonesian police agency reached 470 cases, causing the state financial losses of IDR 4.8 trillion [2]. At the same time, the Attorney General's Office recorded the losses amounting to IDR 144.2 trillion and USD 61.95 million [3]. Over the course 2022 - 2023, the exposure of eight large-scale corruption cases alone led to financial

losses totalling to IDR 25.81 trillion and economic losses soaring to IDR 87.04 trillion.

In most of corruption cases, investigators from the law enforcement agencies needed a forensic accountant to calculate the state financial losses. But when the case is considered as straightforward, investigators, as permitted by law, can quantify the state financial losses without the assistance of forensic accountants. As stated in article 1 number 28, the Criminal Procedure Code (KUHAP), experts can be inquired for giving their insights to help clarify the case being handled by investigators [4].

In addition, conducting audit to count state financial loss can have legal implications. A lawsuit may be filed based on the audit result. Some of them are listed in the following table:

Table 1 Lawsuit over the audit results of calculating state financial losses [5]

No	Cases
1	BPKP, West Nusa Tenggara, (overlooking refund of overpayment as a follow-up to BPK findings)
2	BPKP, Aceh, (the audit report is based on physical expert prediction; hence it should be deemed as flawed and having no permanent legal force)
3	BPKP, Central Kalimantan, (the audit report does not comply with standards, so the financial losses become unclear, uncertain, and notional)
4	BPKP, West Papua, (the audit does not comply with audit procedures and audit standards, the evidence collected through others)
5	BPKP, North Sulawesi, (the audit report does not comply with standards)

Source: Processed data (2024)

With the factual phenomena described in the previous paragraph, audit quality has become the focus of research in the last decades. Research on audit quality has predominantly focused on the corporate sector, leaving a gap in our understanding of audit quality in the public sector, in particular, the one that related to litigation. For private companies, audit quality is determined by various factors: standards, regulations, independence, competence, compliance with standards or regulations, government policies and auditor discipline [6]. Obtaining evidence becomes challenging as involved parties often attempt to conceal their fraudulent activities. The reality is

that complete documents are scarce, as some are only available in copies and getting the reliable one remains elusive [7]. Pursuit of evidence influences audit quality based on perception [8], meaning that evidence influences audit quality holistically, but it does not influence audit quality when viewed from an individual perspective [9]. The amount of audit fees affects audit quality [10]. Affiliation with the Big Four accounting firms results in higher fees compared to non-affiliated ones [11]. The esteemed reputation of an accounting firm significantly shapes the magnitude of audit fees [12]. In other words, the larger the audit office, the greater the audit fees paid [13]. If the audit fee rate is higher, the audit quality tends to be better [14].

Audit quality is also influenced by auditor rotation [15]. However, the results of other studies indicate that rotation has no effect. Rotating auditors or partners does not have effect on audit quality [6]. In accordance with regulation, forensic accountants managing suspected corruption cases in the public sector are subjected to rotation as well. As civil servants, they can also be mutated, demoted, promoted, or even rotated to other entities. The synergy between forensic accountants and law enforcement investigators (including police, prosecutors, and the KPK) in addressing suspected corruption cases remains an underexplored area of studies. The follow up effort on the auditor's findings are important in the context of conducting audit to calculate state

financial losses (APKKN) [16]. If state losses based on the auditor's findings are of a criminal nature, they are then referred to investigators for further action that is in accordance with the provisions outlined in article 10 of Law 30 of 2014 concerning government administration.

METHOD

2.1 Framework conceptual

In this research, the independent variables consist of audit cost, rotation, and synergy. The independent variables influence the quality of the APKKN, with their effects mediated by pursuit of evidence, as captured in the following diagram:

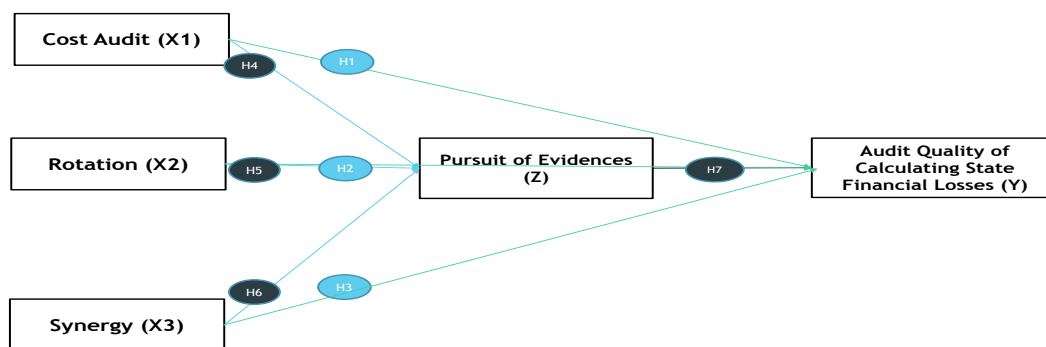


Figure 1: Conceptual Framework

Source: Processed data (2024)

2.2 Research Hypothesis

Based on the above explanation, the research hypotheses are arranged as follows:

- The forensic accountant conducting the audit can be summoned in trials as an expert. The scale of audit costs affects audit quality [10]. The lower the audit fee is the lower the audit quality [14]. Thus, audit fees influence audit quality [17]. H1: APKKN costs have a positive and significant effect on APKKN quality.
- In Indonesia, the shorter the rotation period or the retainment of an accounting firm, the better the audit quality [18]. Partner rotation is expected to enhance audit quality [19]. Meanwhile auditor

- rotation encourages job satisfaction and audit quality [20]. H2: Forensic accountants' rotation has a positive and significant effect on the quality of APKKN.
- A forum integration is needed to enhance coordination among institutions working to eradicate corruption [21]. Strengthening collaboration with auditors leads to greater accountability and minimizes loss over state fund [22]. H3: The synergy has a positive and significant effect on the quality of APKKN.
- Forensic accountants should enhance their efficiency and proficiency for evidence gathering [23]. Frequently, the evidence related to APKKN is not easily accessible and relatively incomplete [7]. H4: Audit cost have a positive and significant effect on

obtaining evidence.

- Rotation improves audit quality by collecting sufficient evidence [24]. H5: Rotation of forensic accountants has a positive and significant effect on pursuit of evidence.
- Failure to obtain evidence may undermine audit quality [25]. Adequate and well-documented evidence are hallmarks of high-quality audits [26]. H6: The synergy of forensic accountants with corruption investigators has a positive and significant effect on pursuit of evidence.
- The APKKN aims to unveil a more evident corruption scenario as disclosed in a report (Article 187 paragraph c KUHAP) [4]. The combination of investigative competence and forensic accounting expertise enhance the detection of the state losses [22]. H7: Pursuit of evidence has a positive and significant effect on the quality of APKKN.
- The evidence for APKKN is acquired through law enforcement investigators. The amount of loss is disclosed in the report, while the amount of profit gained by the perpetrators is calculated based on administrative evidence [27]. H8: Audit cost affects quality of APKKN mediated by the pursuit of evidence.
- Auditors assigned to their home area tend to have strong relationships with their local government, so they tend to overlook the standard audit procedures despite the risk of the evidence obtained being manipulated [28]. H9: Rotation has an effect on the quality of APKKN mediated by the pursuit of evidence.
- The audit report relies on the analysis of evidence sets prior to submission in court [29]. The synergy of law enforcement investigators and forensic accountants helps in suppressing financial crimes [29]. H10: The synergy of forensic accountants and investigators influences the quality of

APKKN mediated by pursuit of evidence.

2.3 Research Design

The goal of this research is discovering any correlation between several variables by measuring the extent of association between variables [30]. The quality of the audit to calculate state financial losses (APKKN) becomes the dependent variable, while the pursuit of evidence is the mediating variable for the independent variables consisting of audit costs, rotation and synergy.

2.3.1 Population, Sample, and Sampling

The respondents in this research are forensic accountants working at the BPKP and having experience on conducting audit to calculate state financial losses. The number of populations is 660 people with a minimum sample size of 230 using Isaac and Michael's table [31]. The instrument used is primary data by distributing questionnaires in softcopy (google form). As a result, 364 valid respondents returned the questionnaires. Data analysis techniques use quantitative data, descriptive statistical analysis, and multiple linear path regression models processed by the WarpPls 8.0 application [32].

2.3.2 Path Analysis

The model used in this research is path analysis which describes the structure of the cause-and-effect relationship between independent variables, intervening variables, and dependent variables [30]. The linear relationship between independent variables (X1, X2, X3) and the dependent variable (Y) involves an intervening variable (Z). The research also employs ordinal (interval) data. The formula used:

$$Y = b_1X_1 + b_2X_2 + b_3X_3 + bZ + e_1 \quad \dots(1)$$

$$Z = b_1X_1 + b_2X_2 + b_3X_3 + e_2 \quad \dots(2)$$

Y = Quality of APKKN

Z = Pursuit of evidence

X1 = Audit costs

X2 = Forensic accountant rotation

X3 = Synergies between forensic accountants and law enforcement investigators

e = Tolerable error (5%)

RESULTS AND DISCUSSION

3.1 Results

3.1.1 Convergent Validity Test, Discriminant validity, Reliability Test, and Collinearity Test

Convergent validity is assessed using the value of loading factor (LF) and the cross-loading factor (CLF) [32, 33]. The higher the value of LF, generally a value higher than or equal to 0.5 (≥ 0.5), the stronger the associations [32, 33, 34]. According to the results of data processing, all parameter of variables was $0,601 \leq \text{scores} \leq 0,863$. The discriminant validity test is assessed using the value of Average Variance Extracted (AVE). If the AVE value is > 0.5 , it means that the latent variable has absorbed more than 50% of the information from its indicators [32,33]. AVE values are Y (0.775), Z (0.782), X1 (0.739), X2 (0.790), X3 (0,805). Reliability is assessed through the Composite Reliability (CR) weight and Cronbach's Alpha (CA) value [32]. The expected value of CR and CA is ≥ 0.7 [32]. CR value are Y (0.923), Z (0,916), X1 (0.915), X2 (0.930), X3 (0.940) and CA value are Y (0.903), Z (0.893), X1 (0.894), X2 (0.930), X3 (0,939). The collinearity test aims to assess whether variables or constructs are free

from collinearity, particularly when they are constructed using different attributes. Average full collinearity VIF (AVIF) measures predictor collinearity, while lateral collinearity is shown through the cross-loading factor value for each variable (construct) <0.5 [32]. AVIF from this study is 1.991, acceptable if ≤ 5 , ideally ≤ 3.3 .

3.1.2 R-Squared Testing (R2)

The R2 test describes the size of the determination of the independent variable/construct (predictor) on the dependent variable (criterion). From the results of data processing using WarpPLS 8.0, the following R-squared picture is obtained R2 of APKKN (0.615), pursuit of evidence (0.465), adjusted R-squared coefficients of APKKN (0,611) and pursuit of evidence (0,465). It is suggested that a model is considered as moderate if its R-squared coefficient is in between 0.33 and 0.67 ($0.33 < R2 < 0.67$). In addition, the model is deemed as weak if $R2 < 0.33$ and strong if $R2 > 0.67$ [35]. The closer the R2 to 1, the better the determinants used in the model. The results concludes that both models are considered moderate.

3.1.3 Evaluation of Model Fit

This model is an evaluation tool for the relationships between latent variables. If the Q-squared value is > 0 , the model-built lacks predictive relevance.

Table 2 Model Fit Indices

<i>Model Fit</i>	<i>Indices</i>
Average path coefficient (APC)	=0.246, $P < 0.001$
Average R-squared (ARS)	=0.542, $P < 0.001$
Average adjusted R-squared (AARS)	=0.538, $P < 0.001$
Average block VIF (AVIF)	=1.355, acceptable if ≤ 5 , ideally ≤ 3.3
Average full collinearity VIF (AFVIF)	=1.991, acceptable if ≤ 5 , ideally ≤ 3.3
Tenenhaus GoF (GoF)	=0.573, small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36
Simpson's paradox ratio (SPR)	=1.000, acceptable if ≥ 0.7 , ideally = 1
R-squared contribution ratio (RSCR)	=1.000, acceptable if ≥ 0.9 , ideally = 1
Statistical suppression ratio (SSR)	=1.000, acceptable if ≥ 0.7
Nonlinear bivariate causality direction ratio (NLBCDR)	=1.000, acceptable if ≥ 0.7

Figure 2: The Result of Research Model

Source: Processed data (2024), using WarpPLS 8.0

The indirect effect on variables in this research is as follows:

Table 4 Results of Indirect Effects

Independent Variable	Intervening Variabel	Dependent Variable	Coefficient (β)	p-value	H	Conclusion
Indirect Effect						
Cost Audit (Cost (X1))	--> Pursuit of evidence (Evid (Z))-->	APKKN Quality (Qual(Y))	-0.043	0.125	H8	rejected
Auditor Rotation (Rota (X2))	--> Pursuit of evidence (Evid (Z))-->	APKKN Quality (Qual(Y))	0.050	0.089	H9	rejected
Synergy (Syne(X3))	--> Pursuit of evidence (Evid (Z))-->	APKKN Quality (Qual(Y))	0.338	<0.001	H10	received

Source: Processed data (2024), using WarpPLS 8.0

Based on the above results, the mathematical equation is presented as the following:

$$Y = -0.04X1 + 0.10X2 + 0.25X3 + 0.544Z \quad (1) \text{ and } Z = -0.08X1 + 0.09X2 + 0.62X3 \quad (2).$$

DISCUSSION

The audit costs (Cost (X1)) have a negative relationship but insignificant effect on the quality of APKKN (Qual (Y)). This is shown by the path coefficient of -0.04 and p-value = 0.20, which is greater than the value $\alpha > 0.05$. The result of this research is different from the result of previous research [10,17,36]. The quality of APKKN is not influenced by the amount of fees. It shows the efficiency of BPKP. The more efficient the organization operates, the more effective its governance is managed [37]. The result confirms the incomplete contract theory [38] suggesting that the costs of conducting audit remain elusive due to the inability to predict the exact future cost needed. The forensic accounting rotation variable (Rota (X2)) is 0.10 with a p-value of 0.03, where the α value < 0.05 . It means that this hypothesis is accepted, the rotation of forensic accountants at BPKP has a significant effect on the quality of APKKN (Qual (Y)). The steady and longstanding relationships between forensic accountants and investigators may lead to overlooking critical facts. Implementing rotation can significantly reduce the risk of opinion bias compared to a scenario with no rotation [39]. The result of this research strengthens the finding [40], rotation enhances job satisfaction and audit quality [41]. Rotation is also

needed to ensure factual objectivity and reduce bias in delivering expert opinion through APKKN. The result shows that the path coefficient for the synergy variable between forensic accounting and investigators (Syne (X3)) is 0.25 with a p-value of < 0.01 , where the p-value or $\alpha < 0.05$. This means that this hypothesis is accepted, the synergy between forensic accountants at BPKP and investigators (Syne (X3)) has a significant effect on the quality of APKKN (Qual (Y)). The results of this research are in accordance with previous research [39,40]. The result of this research confirms goal theory [42], an individual goals are fulfilled through the combination of his/her values and intentions. The effective synergy between forensic accountants and law enforcement investigators plays a pivotal role to ensure its accountability during the trial.

The audit cost (X1) is -0.08 with a p-value of 0.07 where the α value is > 0.05 . Cost do not have a significant effect on the pursuit of evidence (Evid (Z)). The relevant evidence is usually obtained through law enforcement investigators. Forensic accountant must strive for greater efficiency, increased acumen, and heightened effectiveness in gathering evidence [23]. The research aligns with the incomplete contract theory [38] that the exact number of cost is difficult for major obstacles as the risk of misinformation, the level of complexity, the speed of data access, and the rationalization. The rotation variable (Rota (X2)) is 0.09 with a p-value of 0.04, where the α value < 0.05 . It means that this hypothesis is accepted, the rotation of forensic

accountants at BPKP has a significant effect on obtaining evidence (Evid (Z)). A new forensic accountant is expected to have better compliance to investigative guidelines, fostering the accountability of evidence obtained for trials. The supervisory will encourage forensic accountants assigned to conduct APKKN. This result confirm the previous research [24] suggesting that rotation improves audit quality by acquiring sufficient evidence. The research's result complements goal theory [42]. Rotation of forensic accountants maintain objectivity in obtaining relevant, sufficient, and competent evidence. The synergy variable between forensic accounting and investigators (Syne (X3)) is 0.62 with a p-value of <0.01 , where the p-value or $\alpha <0.05$. This means that this hypothesis is accepted. The effective synergy may accelerate the process of obtaining evidence, thus reducing the overall time consumed. High-quality audits are characterized by thorough and well-documented evidence [26]. The results of this research complement goal theory [42] that synergy between forensic accountants and law enforcement investigators is another new fundamental principle in support of the acquisition of evidence. The evidence acquisition variable (Evid (Z)) is 0.54 with a p-value of <0.01 , where the p-value or $\alpha <0.05$. The acquisition of evidence has a significant effect on the audit quality of calculating state financial losses (Qual (Y)). Forensic accountants at BPKP will issue a report on auditing if all relevant evidence have been collected [43]. The combined impact of investigative skills and forensic accounting proficiency contributes to the increase in state losses [22]. This research supports the capability signal elements of forensic accounting theory [44], but it does not confirm the materiality elements, bonus systems, anonymous systems and unsustainable impact systems of an entity, program, or activity in the public sector. Materiality is determined by the ability to disclose relevant facts and chronology, direct bonus system is not defined in regulation, identities must be clear, and they are more focus in law enforcement than going concern program.

The impact of audit costs on the quality of APKKN

is mediated by the pursuit of evidence was rejected by the path coefficient, which is -0.08, and its p-value, that is 0.125, greater than 0.05. The efficacy of evidence acquisition hinges upon the adept facilitation provided by law enforcement investigators. The pursuit of evidence mediates the influence of forensic accountant rotation on the quality of APKKN was also unfounded by the path coefficient is 0.050 but its p-value is 0.089, greater than 0.05. Obtaining evidence (Evid (Z)) does not mediate the effect of forensic accountant rotation on APKKN quality (Qual (Y)). Forensic accountants do not unilaterally search and collect it themselves for the APKKN is an integral part of the investigation process. Pursuit of evidence (Evid (Z)) mediate the effect of synergy between forensic accountants and law enforcement investigators on APKKN quality (Qual (Y)) as shown by path coefficient of 0.378 and p-value <0.001 , smaller than 0.05. The results are in accordance with the result of previous research [29] implying that the synergy of law enforcement with forensic accountants helps entities suppress financial crime.

CONCLUSIONS

According to the results discussed in the previous paragraphs, we can conclude the following points:

- Audit costs don't have a significant effect on the quality of audits to calculate state financial losses (APKKN) because accountant forensic at BPKP have assess the elements of unlawful conduct, estimated state financial losses, and investigation stages by initial reviewing the adequacy of availability evidence before APKKN. Rotation has a significant effect on the quality of APKKN for keeping integrity of their opinion by strictly supervisory. Synergy has significant effect on the quality of APKKN. The effective synergy ensure the accountability of state financial losses estimation during the trial.

- Audit costs don't have a significant effect on obtaining evidence in terms of APKKN for evidence collected by investigators. Rotation of forensic accountants at BPKP has a significant effect on obtaining evidence. Without rotation, there is a

higher risk of receiving limited evidence to calculate state financial losses. Synergy has a significant effect on obtaining evidence by accelerating the process of handling corruption case, which usually takes a relatively long time up to 12 months [45]. Pursuit of evidence significantly influences the quality of APKKN for help forensic accountants to construct an objective and well-organized chronology of facts.

- Pursuit of evidence doesn't mediate the relationship between audit cost and rotation on APKKN quality. The nature of audit costs of forensic accountants at BPKP differed from that of audit fees of public accounting firms. The amount of the audit costs depends on the length of time for the official trip as approved by the authorized official and rotation in BPKP is based on individual request or the organization's consideration. The pursuit of evidence mediates the synergy between forensic accountants and investigators on the quality of APKKN. Robust synergy enhances data accuracy and fosters greater accountability of information. Furthermore, synergy reduces the sectoral egos and intensify coordination across multiple sectors.

- The focus of this research is forensic accountants in BPKP. Future research can expand the population by including BPK, institution of government internal auditors other than BPKP, investigators and judges. This research also focuses on the investigation stages (with two early legal evidence). Future researchers can expand the scope of research by starting from the initial stage of investigation and by including new variables such as blended knowledge, resiliencies, training, and legal risk for forensic accountants.

ACKNOWLEDGMENTS

We declare our highest appreciation for the ultimate contribution of thought and attention to support this research, specifically Prof. Erlina, Prof Iskandar Muda, Prof. Khaira Amalia Fachrudin, Dr. Rujiman and Dr. Chandra Situmeang.

REFERENCES

1. Indonesia Corruption Watch 2021 Indonesia's Corruption Perception Index Drops: State Legal

Politics Increasingly Weakens Corruption Eradication Agents . Indonesia: Jakarta

2. <https://news.detik.com/berita/d-6491612/polri-selamatkan-aset-negara-rp-15-t-dari-kas-kokerja-puas-2022> , accessed 10 January 2023

3. <https://www.neraca.co.id/article/173926/kejagung-tangani-perkara-kourkan-rugikan-negara-rp144-triliun-sepanjang-2022> , 10 January 2023

4. Law no. 8 of 1981 concerning the Criminal Procedure Code (KUHAP). Indonesia: Jakarta

5. <https://bangunan3.mahkamahagung.go.id/direktori/index/pengadilan/mahkamah-agung/category/corruption-1> , accessed in October-December 2022

6. Odia J 2015 Auditor totekenure , auditor rotation and audit quality-a review , European Journal of Accounting, Auditing and Finance Research. Vol.3. No. 10 pp. 76-96

7. Slamet B 2013 Methods for Calculating State Losses in Investigative Audit, Pusdiklatwas BPKP. Indonesia: Bogor

8. McNellis CJ 2011 The impact of inconsistent evidence documentation on third party perception of audit quality and judgement of auditor liability: an examination of the effectiveness of as3 documentation expectations in audit litigation. A dissertation for the degree of Doctor of Philosophy. Washington State University

9. Efiang E, Basse B.E, Hadrain, AA, Charlise A, Golce BD 2017 the effects of audit evidence on the audit report of commercial banks in Nigeria. Asian Journal of Business and Management. Vol 05. No. 06

10. Hanjani A, Rahardja 2014 . The influence of auditor ethics, auditor experience, audit fees, and auditor motivation on audit quality (study of kap auditors in Semarang), Major Accountancy Faculty Diponegoro University Economics and Business . Vol. 3. No 2. pp 1-9

11. Bhattacharya A and Banerjee P 2020 An

- empirical analysis of audit pricing and auditor selection: evidence from India Finance and Control. *Managerial Auditing Journal* Vol. 35 No. 1. pp.111-151
12. Covey SR 1989 *The Seven Habits of Highly Effective People*, Franklin Covey Co. United States America
13. Creswell JW, and Cresswell JD 2018 *research design: qualitative, quantitative, and mixed methodes approaches*. SAGE Publications. Inc. California
14. Asthana SC, and Boone JP 2012 *Abnormal audit fee and audit quality*, *Auditing: A Journal of Practice & Theory American Accounting Association*. Vol 31 (3). pp 1–22
15. DeAngelo L 1981 *Auditor size and audit quality*, *Journal of Accounting and Economics*. Vol 3. pp 183-199
16. Ellyazar N, Yunus M, Amri 2017 *The influence of job transfer, workloads, and interpersonal conflicts on job stress and its impact on the performance of employee at representative of BPKP Aceh*. *Jurnal Magister Manajemen Fakultas Ekonomi dan Bisnis Universitas Syahkuala*. Vol 1. No 1. pp 35-45
17. Hai PT, Toan, LD, Quy NLD 2019 *Effect of audit rotation, audit fee and auditor competence to motivation auditor and audit quality : empirical evidence in Vietnam*, *Academy of Accounting and Financial Studies Journal*, Vol. 23, Issue 2
18. Siregar SV, Amarullah F, Wibowo A, Anggraita V 2012 *Audit tenure, auditor rotation, and audit quality: the case of Indonesia*, *Asian Journal of Business and Accounting*, Vol 5. No.(1). pp 55-74
19. Flore, R, and Florea R 2011 *Audit techniques and audit evidence*. *Economy Transdisciplinarity Cognition*. Vol XIV. Issue 1/2011. pp 350-358
20. Waskito H, and Hidayat TW 2015 *The Effect of mutation on employee motivation at BPK North Sumatra*, *Journal Knowledge Public Administration*. Vol 3 No 2. pp 84-96. Faculty Knowledge Social and Scientific Politics , University of Medan Area. Indonesia
21. Syahrul 2015 *Coordination and supervision of corruption eradication commission to prevent and eradicate corruption based on law 30 (2002) about Commission Eradication Commission*. JOM Faculty of Law Volume II Number 1
22. Nasution AK, Afrizal , and Wiralestari 2023 *The influence of forensic accounting and investigative audit on disclosure of state financial losses* . Thesis. Faculty of Economics and Business . Jambi University.
23. Rashid, Chnar A., Sulaimani, Cihan (2017), *The importance of audit procedure in collecting audit evidence/ case of Kurdistan region/Iraq*, *International Journal of Social Sciences & Educational Studies*. Vol.4. No 2
24. Bulucea M C, 2020 *Audit firm rotation and audit quality: case of the listed romanian firms*, *Annales Universitatis Apulensis Series Oeconomica*. Vol 22. No. 2. pp 158-168
25. Hart OD, 1988 *Incomplete contracts and the theory of the firm*. Oxford University Press. Vol Journal of Law. Economics. & Organization. Vol. 4, No. 1. pp. 119-139
26. Sulaiman, NA 2011 *Audit quality in practice: a study of perceptions of auditors, audit committee members and quality inspectors*.Dissertation. Manchester Business School
27. Ibhawaegbele PA 2023 *The place of forensic accounting in external audit practice*, *International Journal of Scientific Research and Management (IJSRM)*. Vol 11. Issue|12. pp 5704-5709
28. Chu J, Fisman R, Tan S, Wang Y 2020 *Hometown ties and the quality of government monitoring: evidence from rotation of chinese auditors*. Working Paper. pp. 17. National Bureau of Economic Research
29. Mert I 2022 *Investigation techniques, methods, types, and increasing impact of forensic*

- accounting in digital period. *Maliye ve Finans Yazıları*. Vol 118. pp 13-32
30. Sudaryono 2019 research methodology: quantitative, qualitative, and mixed method , 2 nd Edition, Rajawali Pers PT RajaGrafindo Homeland . Depok: Indonesia.
31. Sugiyono 2015 easy ways writing theses and dissertations , Publisher Alfabeta . Bandung: Indonesia
32. Kock N 2023 WarpPLS User Manual: Version 8.0 . ScriptWarp Systems Laredo. Texas USA. pp. 90-94
33. Hair JF., Hult, GTM, Ringle C and Sarstedt M 2022 a primer on partial least squares structural equation modeling (PLS-SEM).3rd Edition.
34. Amora, J. T 2021 Convergent validity assessment in PLS-SEM: A loadings-driven approach, *Data Analysis Perspectives Journal*. Vol 2. No 3. pp 1-6
35. Chin, W.W., (1998), The partial least squares approach of structural equation modeling, modern methods for business research, 195, 336.
36. Hribar P, T Kravet, and R Wilson 2010 A new measure of accounting quality. <http://ssrn.com/abstract=128394>
37. Williamson OE 1981 The economics of organization: The transaction cost approach. *American Journal of Sociology*. Vol 87 (3). pp 548-577
38. Grossman SJ, and Hart OD 1986 The costs and benefits of ownership: a theory of vertical and lateral integration. *Journal of Political Economy*. Vol 94. pp 691-719
39. Christensen B 2015 Mandatory partner rotation and audit quality: evidence from u.s. audit firm archival data. A Dissertation Submitted to the Office of Graduate and Professional Studies of Texas A&M University
40. Siregar SV, Amarullah F, Wibowo A, Anggraita V 2012 Audit tenure, auditor rotation, and audit quality: the case of Indonesia, *Asian Journal of Business and Accounting*, Vol 5 (1). pp 55-74
41. Buntara, AA, and Adhariani D 2019 Audit tenure and audit quality: the renewal sense of comfort? *Australasian Accounting, Business and Finance Journal*. Vol 13 (4). pp 46-62
42. Locke EA 1968 Toward a theory of task motivation and incentives. *Organizational Behavior and Human Performance*. pp: 68-106
43. Financial and Development Supervisory Agency (BPKP) 2017 Republic of Indonesia Financial and Development Supervisory Agency Regulation Number 17 of 2017 concerning Guidelines for Management of Investigation Sector Activities. Jakarta: BPKP
44. International Standard on Auditing 620 (ISA) 2009 Using the work of an auditor's expert
45. Association Certified Fraud Examiner (ACFE) 2017 Indonesian Fraud Survey 2016. Jakarta: ACFE Indonesia Chapter