

## A Conceptual Framework of Investigative Audit Quality Indicators to Evaluate Implementation by Audit Firm

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### Article info

### Abstract

#### Keywords:

Forensic Accounting, Fraud, Professionalism, Public Accountant, and Quality Management

This research aimed to evaluate the implementation of investigative audits conducted by audit firm using the investigative audit quality indicators (IAQIs). The research was based on several phenomena, including the role and reputation of public accountants in conducting investigative audits and the implementation of new investigative audit standards by the Institut Akuntan Publik Indonesia (IAPI). The mixed sequential explanatory method was used to analyze qualitative and quantitative data. This study produced six elements in a conceptual framework of investigative audit quality and 70 factors which became IAQIs, while from the results of the evaluation of the application of investigative audit quality indicators, KAP X fulfilled 66 indicators out of 70 indicators set, KAP X has meet expectations theory inspired confidence and has carried out investigative audit implementation meet investigative service standards.

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### 1. Introduction

According to research by Kroll & ACFE, (2022), white collar crimes in both the private and public sectors in Indonesia are increasing. The research found that almost 80 percent of organizations in Indonesia have fallen victim to fraud, with bribery being the most common form. Furthermore, 83 percent of those who commit fraud are internal employees of the company. The top three frauds that have significantly affected the organization in 2022 were internal fraud, bribery, and corruption, as well as external fraud. Several modes of fraud are commonly carried out, including bribery, embezzlement in the form of money, falsification of legal documents, and mark-ups or inflated fees (Kompas.com, 2022).

The increase in fraud cases certainly has an impact on the role of Public Accountants and Audit Firms (Kantor Akuntan Publik, KAP) in disclosing fraud cases. But on the other hand, there are still weaknesses in the role of public accountants and audit firms in disclosing fraud, which causes a bad reputation for public accountants and audit

firms. One case example involving the calculation of financial losses by Audit Firm Soewarno, Bono Sujatmiko dan Heri Santoso (KAP Bono) with Agreed Upon Procedures (AUP) becoming a problem was the calculation of state financial losses requested by the Attorney General's Office in the case of Pertamina's investment in the Australian Basker Manta Gummy (BMG) Block. KAP Bono was sued by Mrs. Karen Agustian, the President Director of Pertamina (2009-2014), who alleged that KAP Bono in the AUP report quoted from the audit report of the public accounting firm, Purwantono, Suherman & Surja (Ernst & Young), and thus stated something without sufficient legal basis and facts by stating under oath that in 2009 there had been a divestment of the BMG Block. Although KAP Bono never conducted a review of the results of financial audits conducted by the Indonesian Supreme Auditor (BPK) or KAP Bono appointed by Pertamina's general meeting shareholders (GMS) (aktual.com, 2019). This case shows that an investigative audit using the AUP standard has many limitations, such as obstacles, limited procedures, problems in disclosure fraud, deficiencies in

calculating loss, and difficulties in proving the law in court.

In the criminal law system, expert testimony is an audit that is explanatory (assisting) to the panel of judges so that a problem becomes clear (new.detik.com, 2019). The strategic role and legal position of public accountants in disclosing fraud and corruption cases is regulated in the Criminal Procedure Code Number 8 of 1981 (Kitab Undang-Undang Hukum Pidana, KUHP) where Article 184 paragraph (1) states that "Evidence lawful" one of which is expert testimony, as well as Law No. 31 of 1999 as amended by Law no. 20 of 2001 concerning Eradication of Corruption (Tindak Pidana Korupsi, TIPIKOR) Calculation of state financial losses (Penghitungan Kerugian Negara, PKN) in the elucidation of Article 32 paragraph (1) other than by the Supreme Audit Institution (Badan Pemeriksa Keuangan, BPK) are public accountants can calculate state financial losses.

Thus, the product produced by KAP must be able to explain the problem clearly based on the evidence and facts found in investigative audit as stated by Theodorus M. Tuanakotta (2018) the simplest way in the concept of forensic accounting with the forensic accounting triangle, where the concept used in this forensic accounting triangle is used is the most important legal concept in determining whether or not there is a loss, and if there is, how the calculation method and also including the assurance report form issued "positive or negative" assurance. Therefore, to disclose a case of fraud and calculate financial losses, a forensic accountant or forensic auditor is necessary. They can help gather preliminary evidence through police reports, collect evidence, and provide expert testimony in court.

To provide a reference to public accountants and audit firms in carrying out investigative service engagements, IAPI (2021b) ratified the Investigation Service Standards (Standard Jasa Investigasi, SJI), starting from January 1st, 2022, with early application permitted. These new standards certainly affect the engagement carried out by the public accounting firm and the public accountant partner in the engagement.

Meanwhile, in previous research show that it is best if the Public Accountant / Audit Firms that performs the Calculation of PKN first conducts a compliance audit on themselves (Muhammad Isnayanda, 2018) and the approach from individuals, documents, reporting imperfections, information and communication technology, education, innovation in procedures, experiments and

simulations, biased interpretation of language, and the disadvantages of fraud are the main obstacles to ineffectiveness in investigative audits (E.T et al., 2020). This is a research gap because there is no standardized assessment yet, how are the indicators of the quality of practice in accordance with best practice in investigative audit as a compliance with the standards and best practice by public accountants or audit firms.

KAP X is the entity that will conduct research on the evaluating implementation of new standards. When KAP X accepted the investigative audit engagement, the SJI had not yet been issued. However, the process and investigative inspection reports issued by KAP X were carried out after the standards were issued by IAPI.

Based on some of the phenomenon and previous research mentioned above it is important to examine the suitability of the investigative audit implementation process at KAP X with the best practice. This research offers a new method by building a conceptual framework for development IAQIs to measure compliance with standards and best practices. Therefore, this method can be useful for evaluating compliance KAP X with standards and best practices and providing recommendations on weaknesses in the implementation of investigative audits at KAP X, which in the end with IAQIs can improve the reputation of KAP X and the audit firms in Indonesia in general.

This research aimed to evaluate the implementation of investigative audit by KAP X using IAQIs as criteria for conducting evaluations (William Ellet, 2018) and to find the form of audit reports (types of assurance) issued by KAP X

## 2. Research Framework Development

Reports on the results of investigative audits, which in the end can be used by the entity itself as initial evidence for reporting to law enforcement officials (APH), are of course also used by law enforcement officials, both the police and the prosecutor's office, as evidence in the investigation and prosecution processes. Therefore, KUHP and KUHP are referenced in this study as part of the evaluation and determination of quality indicators for investigative audits.

SJI number 5200 regarding risk management, which provides guidelines for implementing risk management in investigative service engagements. According to SJI number 5300 (IAPI, 2021b), there are 5 stages to an investigative audit, namely: 1. Acceptance of Problems, Cases, and/or Cases, 2.

Planning, 3. Implementation, 4. Communicating Exposure of Investigative Audit Results to Interested Partys, and 5. Reporting. This standard is used as a basis to evaluate KAP X.

This study uses Theory of Inspired Confidence Limperg (1932) addresses both the demand and the supply for audit services (Fossung & Valery Verges, 2022). The auditor's work must be performed in a manner that does not interfere with the reasonable expectations of outsiders. Therefore, with respect to audits conducted by forensic auditors, the auditor must endeavor to determine whether fraud has occurred to meet the legitimate expectations of the public. In investigative audits, accountants' work is used as evidence by law enforcement officers and judges, so they are expected to meet the expectations of law enforcement agencies.

A previous study conducted by (Sumarto & Rahadian, 2020) on the application of different methods of calculation of state losses by BPK in calculating the loss of state due to fraud have focused on the fraudulent activity occurring in corruption cases, the availability of sufficient and appropriate evidence, and the state of the PKN object, based on consideration of the evaluation of the PKN law used by BPK investigators and recognized by the courts includes principal and interest, total loss, net loss, and actual costs. Meanwhile, a study conducted by (Najmatuzzahrah et al., 2020) explores auditor integrity and professionalism, which can affect the quality of investigative audits. The integrity and professionalism of our auditors have a positive effect on BPK. The quality of investigative audits has a positive effect on BPK's reputation. Through the quality of audits, the integrity and professionalism of auditors have a positive effect on reputation. Furthermore, that independence, competence, professional skepticism, and audit structure have a significant effect on audit quality (Handoyo et al., 2022), and research conducted by (Hanifah & Clyde, 2022) yielding that the whistleblowing system partially has a significant positive effect on forensic auditing. The results of previous reasearch are used as a reference as a factor that will be an indicator of quality used for evaluating KAP X, whether with the input of these factors KAP X succeeds in disclosing fraud. Based on the theory, standard, and previous research as mentioned above, this will be used as one of the input factors for the investigative audit quality indicators and basis for evaluation KAP X. By producing a conceptual framework for the investigative audit quality indicators, hoped that this re-

search can fill the research gaps in previous conducted by Muhammad Isnayanda (2018) and E.T et al. (2020).

To create a concept of quality indicators for investigative audits, a framework development approach was used with the 8 stage Jabareen method (Jabareen, 2009), as well as in previous research on framework development for digital forensics and fraud auditing (Hidayati et al., 2021)

### **3. Data and Methods**

This research uses a qualitative descriptive and quantitative descriptive approach with content and thematic analysis. KAP X is the object of this research to evaluate the implementation of investigative audit. The data used in this study is primary data obtained through interviews with public accountants and auditor KAP X to find out how investigative audits are carried out, then interviews were conducted with six experts namely company management, lawyers, investigative auditor, police investigator (Bareskrim Polri ) and Prosecutor (Kejaksaan RI) to ask for opinion on the conceptual framework for the quality of investigative audits and IAQIs that have been developed from the application of the concept. We also took notes from each respondent during the interview (Carolyn Lunsford Mears, 2009). A semi structured interview format was used for this study, in which the writer prepared questions before the interview while remaining open to the possibility of developing further questions relevant to the responses of the interviewees (Edward Bell et al., 2023). Prior research and interviews were carried out by coding unstructured text into answers to research questions (White & Marsh, 2006). Results of interview transcripts were subjected to content and thematic analysis using NVIVO 14 to ensure that the interviews were conducted in accordance with the formulation of the problems to be discussed in this study, focusing on "identifying, analyzing, and reporting patterns (themes)" (Braun & Clarke, 2006). This data also uses secondary data in the form of report of investigative audit results, audit working papers used as the basis for evaluation, in addition to secondary data such as audit quality framework the International auditing and assurance standards board (IAASB), SJI, fraud examiner manual the sssociation of certified fraud examiner (ACFE), results of previ-ous research and data relating to factors that have an impact on investigative quality.



**Table 1. Investigative Audit Quality Framework Data**

Framework	Investigative Audit Quality	Audit Forensic
IAASB (2014)	Corne Oberholzer (2002)	Sumarto & Rahadian (2020)
FRC (2008)	Kristiana Durnila et al. (2018)	ACFE (2020)
NBA (2018)	FEE (2016)	IAPI, (2021b)
IAPI (2018)	(Mahendro Sumardjo et al., 2022) ICAI (2021) AE (2022) IAASB (2020) Susanto et al. (2022) Wennie Cyntia, (2022) Suratno et al. (2016) Najmatuzzahrah et al. (2020) Handoyo et al. (2022)	Hanifah & Clyde (2022)

### Identifying and Naming Concepts

To form the component of investigative audit quality indicators, a new concept was formed which was developed from the audit quality conceptual framework issued by the IAASB (2014). Table 2 shows the concept of investigative audit quality based on the results of the development of a financial audit.

**Table 2. Developmnet Conceptual Framework Investigative Audit Quality**

Financial Audit - IASB (2014)	Investigative Audit
Contextual	Contextual
Key Interaction	Interaction
Input	Input
Process	Process
Output	Communications Output

### Integrating Concepts

Figure 2 shows the results of concept integration. The development of this conceptual framework has six elements below: 1) Contextual, situation or environmental condition that can affect the overall quality of an investigative audit in a direct relationship to the audit process such as regulations, technology, audit standards, evidence, legal risks, culture and capabilities auditors, psychology, and methods of calculating losses. 2) Interaction is relationships between the auditor and management or assignor, related parties who can be held ac-

countable, report users (APH, Lawyers, and Judges). The quality factor of this interaction is closely related in the process of finding, disclosing a fraud on the adequacy of evidence. 3) Input is a factor that can trigger the quality of investigative audit results from individual and team aspects such as values, ethics, culture, knowledge, certification in the investigative, investigative experiences, and others. 4) Process is a factor in the implementation of the inspection that will trigger the quality of the audit results such as identification of what, who, where, when, why, how, how much (5W+2H), audit programs, hypotheses, audit technic/methods and others. 5) Communications, where the purpose of an investigative audit is to reveal whether a fraud has occurred or not and the perpetrators have been proven scientifically, the results of the audit must be communicated before publication, so that the report does not cause differences in understanding and is a form of confirmation of the suitability of the results with facts and other evidence. The emphasis on this communication is more on the assignor, in this case, law enforcement officers (Police, Prosecutor, Judge) or Company Management; and 6) Output, the result of the investigative audit is a report, from which we can see the investigative audit quality. This stage identified factors that could trigger the quality of investigative audit reports such as the form of the report, conformity of the report with standards, grammar, chronology, disclosure of facts and related parties.

To compile the investigative audit quality components, the stages are carried out in accordance with the development of the investigative audit quality framework concept Figure 2 by identifying from various data sources as presented in Table 2. The following results of the investigative audit quality components are presented in Table 3.

**Table 3. Audit Investigative Quality Component**

No	Component
1.	Engagement Team Indicator
2.	Audit Process Indicators
3.	Communications with Interested Party
4.	Reporting
5.	Indicators of Sufficiency of Evidence / Legal Proof
6.	Follow-Up and Implementation Recommendations

The application of the conceptual framework for the quality of investigative audit produced 70 factors that become criteria for the quality of investigative audit as presented in table 4. These results were obtained from identifying data in Table 2.

This model is part of quality management, which is in accordance with the specific character of forensic accounting.

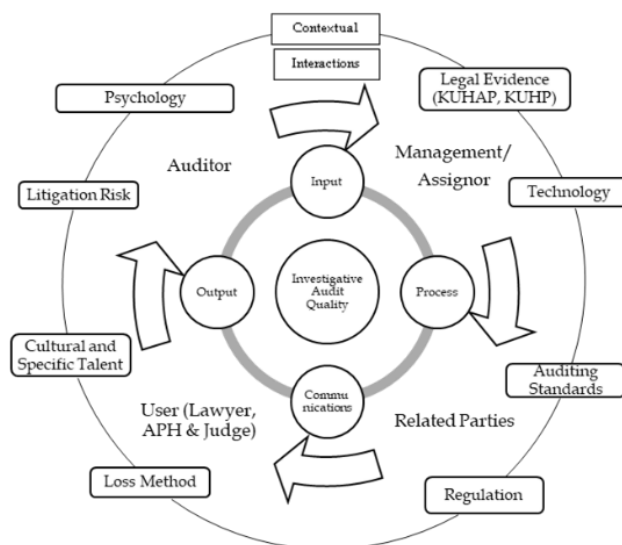


Figure 2. Framework Investigative Audit Quality

### Validating The Conceptual Framework

The results of interviews a conceptual framework and 70 indicators submitted to six respondents stated that they agreed with investigative audit quality conceptual framework and results of the 70 IAQIs factors in detail, as stated following by respondents.

"Overall, this quality indicator is sufficient, this can be seen by combining accounting, law, psychology and even expertise in the field of digital forensics." (Prosecutor, 2023)

"Agreed with this framework and indicators have been compiled in a comprehensive manner, combining elements of legal science, accounting and technology and psychology related to actions and behavior." (Lawyer, 2023)"

"As I have said that aspects of the investigation must have knowledge in their field even though this is in the accounting field, knowledge of both law and technology is important, this indicator is included." (Police Investigator, 2023)

"Agreed, it has met the aspects of the SJI standard, then there are also legal aspects, technological aspects and behavioral science aspects." (Member of the IAPI Investigation Committee, 2023)

"It is enough to describe the meaning of professionalism, the framework and quality indicators compiled are comprehensive, there is knowledge in the fields of accounting, technology,

law and their relation to the act of psychology." (Company Management, 2023)

"Agreed that there are several aspects in this framework and quality indicators, both standard aspects, legal aspects and of course accounting aspects." (Investigative Auditor, 2023)

So, the conceptual framework of investigative audit quality indicators prepared can be used as material for evaluating the implementation of investigative audit by KAP X. The questions asked in this interview were as many as 70 questions according to the indicators that had been prepared, the respondents gave their responses to each indicator based on their knowledge and experience.

### Determination of Classification Models and Scores

This study proposed score modeling to evaluate the implementation of investigative audit by KAP X because we did not have a score modeling reference which was in accordance with investigative audit. Score gave "1" for meeting the criteria and "0" for those not meeting the criteria, with the following formula:

$$e = \frac{m}{i}$$

Where:  $e$  = Evaluation Score,  $m$  = Total meet criteria,  $i$  = Total Indicator)

The following is presented in table 6 of the score rating model which will be the basis for the evaluation assessment. The score rating model set in this study takes reference from the results of

research conducted by Corne Oberholzer (2002) with modifications.

Table 4. Factors of Investigative Audit Quality Indicators

No	IAQIs Factors	No	IAQIs Factors
A	Engagement Team Indicator	C	Communications with Interested Party
1	Capacity, competence, and experience of the investigation team	36	Exposure to investigative reports supported by Minutes
2	Training and professional development	37	Written requests and responses
3	Partner involvement	38	Recommendations
4	Expert engagement	D	Reporting
5	Team independence and objectivity	39	Conformity of the Public Accountant's Report with the standard
6	Compliance with the code of ethics	40	Basis of Assignment
B	Audit Process Indicators	41	Object
7	Data and information 5W+2H	42	Audit purpose
8	Risk identification;	43	Scope of audit
9	Letter of appointment (APH/Company)	44	Auditing standard
10	Audit Engagement and Fees	45	Audit period
11	Entry meeting and expose cases	46	Entity information
12	Available data analysis	47	Information on audit limitations
13	Set the hypothesis	48	Legal basis and criteria
14	Identification of case chronology;	49	Deviation Type
15	Audit program	50	Weaknesses in internal control
16	Test of Control	51	Transaction process chart/flow
17	Methods of collecting evidence	52	Facts of findings and chronology of events
18	Determination of the use of experts	53	Clarification and expose to related parties
19	Determination of legal criteria	54	The causes and the resulting impacts
20	methods/approaches for interviews/interrogations	55	Parties allegedly related
21	Conformance criteria with the subject matter	56	The evidence obtained
22	Testing hypotheses and refining and changing hypotheses	57	Expose the assignor
23	Perform forensic based analysis or testing of documents	58	Conclusions and recommendations
24	Adequacy and appropriateness of audit evidence	59	Supporting attachments
25	Adequacy and suitability of inspection methodologies and procedures	D	Indicators of Sufficiency of Evidence / Legal Proof
26	Use of technology in audits	60	Report/letter
27	Act on predictions	61	Deviation Type
28	Audit always assumes that it will end in a legal process	62	Legal basis and criteria
29	Identify the modus of cases	63	Stages of action: Facts and events
30	Determination of related parties	64	Convincing evidence and in accordance with evidentiary standards
31	Conclusion of cause and effect: (Loss and Loss Method)	65	Able to show the qualifications of the parties who are suspected of being held criminally responsible
32	Quality control in stages	66	Evidence of reimplementation such as calculation of losses, causes and effects
33	Adequacy of audit implementation time	E	Follow-Up and Implementation Recommendations
34	Engagement quality control review	67	Providing expert testimony to Law Enforcement Officials/Judges
35	Working papers	68	Reports are used by management to correct internal control weaknesses
		69	Reports are used for law enforcement officials
		70	Reports are used as material for legal considerations by judges.

The Classification Score Scoring Model is presented in table 5. There are 3 classifications based on the score.

Classification	Score
Meet the standards	86% - 100%
Meet with notes	71% - 85%
Doesn't meet the standards	<70%

## 5. Discussion

### Implementation of the Concept IAQIs and Results Evaluation Scores

Based on the evaluation results in the checklist and evaluation sheet KAP X fulfilled 66 of the 70 indicators set with an evaluation score of 94%. With these results, KAP X has met the classification set out in the checklist form and evaluation sheet and is in accordance with the SJI and Theory of Inspired Confidence, where investigative audit reports are expected to meet the expectations of report users, in this case companies and lawyers as initial evidence of reports by police and law enforcement officials as a complement to case files as evidence of letters or expert statements as well as preparation of indictments by the prosecutor.

Table 7. Comparison with Assurance Criteria

No.	Criteria	Findings
1	Objective, a reduction of engagement assurance risk to an acceptably low level in the circumstances of the engagement, as a basis for expressing the practitioner's conclusion in a positive form.	Hypothesis determined by KAP X conducted hypothesis testing to prove that the hypothesis "truly happened and can be proven based on the conditions of facts and sufficient and appropriate evidence and the test was carried out on a population basis", this condition is KAP X lowers the risk to an acceptable low level.
2	The nature of the evidence gathering procedure is clearly related to the risks identified using a combination of inspection, observation, recalculation, reperformance, analytical procedures, and inquiries, substantive procedures and evaluation of the evidence obtained.	Results of a review of working paper document show that KAP X in the evidence collection procedure is carried out by "combining" techniques that are in accordance with the subject matter or case hypothesis.
3	Conclusion of the report in the form of a positive statement. Results of the review on the independent auditor's report	The statement reads "Based on the audit, we conclude that there are indications of deviations from laws and regulations..." This is a form of adequate assurance.

## 6. Conclusion and Suggestion

### Conclusion

This research resulted in the development of a conceptual framework for investigative audit quality with six elements, produced six components of investigative audit quality indicators, and

### Finding

This research produced a framework for developing investigative audit quality indicators as a measuring tool for evaluating KAP X compliance with the SJI and best practices in investigative audits. This supports previous research as stated Muhammad Isnayanda (2018) and E.T et al. (2020) by producing IAQIs. Based on input factors from previous research KAP X has fulfilled the factors that have a significant effect on quality as previous studies conducted by Najmatuzzahrah et al. (2020), Sumardjo et al. (2022), and Handoyo et al. (2022). The technical approach in disclosing fraud is carried out by KAP X, one of which is the whistleblowing technique to disclose this case of fraud as the results of research conducted by Hanifah & Clyde (2022). In addition, using net loss methods such as studies (Sumarto & Rahadian, 2020).

This research concludes that the investigative audit conducted by KAP X is a form of assurance engagement in which the basis for the conclusion of the investigative audit is a form of "positive assurance", this can be proven by three criteria frameworks for assurance engagements IAPI (2021a) as described in the table 6.

resulted in 70 factors that could impact the investigative audit quality. In addition to answering the aim of the study, the results of the quality indicator concept of this investigative audit can also be used as a basis for evaluating the performance of the KAP X team in all processes of carrying out investigative audit. This study also created a classifica-



tion and scoring model for the evaluation of investigative audits by dividing into three classifications: meet the standards; meet with notes; and doesn't meet the standards. Based on the evaluation results in the checklist and evaluation sheet KAP X fulfills 66 of the 70 indicators set with an evaluation score of 94%. With these results KAP X has fulfilled the classification specified in the checklist form and evaluation sheet and has meet the SJI and Theory of Inspired Confidence. The form of the investigative audit report is a type of assurance with a positive form.

### Suggestion

This quality review is intended to form the basis for investigative audit performance quality management for KAP X in the future and is a suggestion as one of the aspects that can be used as a reference in investigative audit practice. This research had limitations. The study only carried out for the purpose of the object of a case study to evaluation of implementation at KAP X and the determination of respondents to requests for responses to quality indicators of investigative audit limited to identifying research needs and doesn't involve users or experts of investigative audits broadly. This research also did not use three stages of Jabareen (2009) in developing the conceptual framework and did not get a score modeling reference. For better understanding, any further study needs to apply the other three stages in the framework and use a more comprehensive scoring model for evaluating the quality of investigative audit.

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