Disclosure of Fraud Through Forensic Accounting, Audit Investigation and Auditor Professionalism

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A R T I C L E   I N F O

A B S T R A C T

This study aims to analyze the effect of the application of forensic accounting, investigative audits, and auditor professionalism on fraud disclosures at the BPKP office representing the province of South Sulawesi. This study used primary data by conducting direct research in the field by providing questionnaires to 35 auditors from the BPKP office representing South Sulawesi Province. The statistical method used is multiple linear regression analysis with the help of SPSS software. The results of the analysis showed that forensic accounting variables had a positive and significant effect on fraud disclosure, investigative audit variables had a positive and significant effect on fraud disclosure, and auditor professionalism had a positive effect on fraud disclosure.

INTRODUCTION

The rapid development of the world of accounting today brings enormous benefits to society and produces various material and non-material benefits. But on the other hand, these phenomena and situations have resulted in increasingly fierce business competition, which has led to criminal practices in the form of economic fraud. Fraud, or what is often known as fraud, is a fraud that is intentionally carried out that causes losses to other parties and provides benefits for the perpetrators of fraud and or their groups. The types of fraud that occur in different countries can be different because the practice of fraud is influenced by the legal conditions in the country concerned. One of the causes of fraud is weak governance and supervision carried out both in corporations and in government. Fraud often occurs in the private and government sectors. The disclosure of fraud can be assisted by an auditor who will investigate. Therefore, a person who has adequate capabilities is needed to be able to reveal the fraud that occurred. This audit investigates if there is a reasonable basis so that the auditor can guess about what, how, who, and other questions that are suspected to be relevant to the disclosure of fraud cases. The public's trust and users of financial statements in the public accounting profession is very large. From the public accounting profession, the public and users of financial statements expect a free and impartial assessment of the information presented by the company's management in reporting financial statements. To maintain public confidence in the quality of audits in preventing fraud, professionalism is the main requirement for auditors in carrying out their duties. The dimension of professionalism consists of five dimensions, namely: dedication, social obligation, demands for personal autonomy, and professional regulations,

specifically for the profession to be more professional. The higher the level of professionalism, the more professional the auditor is.

Forensic accounting practice in Indonesia was first carried out to resolve the Bank Bali case by Price water house Coopers (PWC). PWC managed to show a complex flow of funds, the diagram of which is shaped like light rising from the sun (sunburst). From its complex diagram, PwC sums it up to the flow of funds from certain people. Another example is in 2021, when investigators from the Special Criminal Investigation Directorate (Ditreskrimsus) of the South Sulawesi Police examined the Mayor of Makassar, Moh Ramdhan Pomanto regarding the alleged corruption case of the Batua hospital construction project at the Makassar City Health Office. The Batua Hospital Building construction project used a APBN budget of Rp. 25 billion in 2018. However, based on the results of an audit from the Supreme Audit Agency (BPK) it was found that there was a state loss of Rp. 22 billion.

In line with this case, disclosure of fraud is still an important task for the auditor. Based on the research of Nasha Ilhulhaq et al (2019), it shows that forensic accounting has a positive effect on fraud detection at BPKP RI, West Java Province. In line with research conducted by Retno Ratu Wiharti (2019) which concluded that forensic accounting has a significant positive effect on fraud detection, the better application of forensic accounting will have a positive effect and can increase efforts to detect fraud. Then in 2020, Enika Diana Batubara conducted research related to the application of forensic accounting to fraud detection, where the results of this study indicate that partially forensic accounting has a significant effect on fraud detection. In contrast to research conducted by Nailis Saadah (2018), it shows that forensic accounting has a negative effect on fraud disclosure. Padri Achryarsyah (2018) concludes based on the results of data analysis conducted showing that forensic accounting does not affect the disclosure of financial reporting fraud, because forensic accounting is not able to detect the possibility of fraud early. This happens because forensic accounting is carried out after indications of fraud are found. Padri Achryarsyah (2018) concludes based on the results of data analysis conducted showing that forensic accounting does not affect the disclosure of financial reporting fraud, because forensic accounting is not able to detect the possibility of fraud early. This happens because forensic accounting is carried out after indications of fraud are found. Padri Achryarsyah (2018) concludes based on the results of data analysis conducted showing that forensic accounting does not affect the disclosure of financial reporting fraud, because forensic accounting is not able to detect the possibility of fraud early. This happens because forensic accounting is carried out after indications of fraud are found.

The investigative audit has a positive effect on fraud disclosure, concluded by Isam Ahmad Fauzan (2015). The same results were concluded by Andi Septiani Ewiantika Hasbi (2019) that investigative audits have a positive and significant effect on fraud disclosure. Then in 2020, Carla Maha Putri conducted research related to the application of investigative audits to fraud disclosure, the results of this study indicate that investigative audits have a positive effect on fraud disclosure because investigative audits are carried out to seek the truth of issues by testing, collecting, and evaluating evidence. evidence that corresponds to the fraudulent act. In contrast to research conducted by Irna Puji Lestari (2019), which states that investigative audits have no effect on fraud prevention. This means that the way an investigative auditor detects and examines fraud, especially financial statements that may be happening or has already occurred, cannot make an investigative auditor prevent fraud. In line with research conducted by Enika Diana Batubara (2020) which states that investigative audits have no significant effect on fraud detection.

Auditor professionalism has a positive effect on fraud disclosure concluded by Sastiana (2016). This conclusion is also supported by the results of Roza Mulyadi's research (2020), the higher the professionalism of the auditor in auditing, the better or more optimal fraud prevention. Carla Maha Putri (2020) also stated that as a professional, she must carry out her duties carefully and carefully, and avoid negligent and dishonest behavior because it will reduce professionalism. However, in contrast to research conducted by Devi Karlinda Cahyani (2020) which states that auditor professionalism does not have a

positive effect on fraud disclosure, it means that the better the auditor's professionalism, the less fraudulent disclosure will be.

This research is a development of research conducted by Roza Mulyadi and Muhammad Nawawi, 2020. The difference between this research and previous research lies in the object and focus to be studied, where this research will be conducted at the BPKP Representative Office in South Sulawesi while the previous research at BPKP Banten Province, the focus of this research is on the disclosure of fraud while the previous researchers were on fraud prevention. Based on this description, the authors are interested in conducting this research.

Theoretical Basis

In this study, we use two kinds of theories, namely attribution theory and agency theory. An attribution theory is a theory that explains how we can determine the causes and motives of a person's behavior. This theory explains the understanding of a person's reaction to the events around him by knowing the reason for the events experienced. In addition, this theory also explains how we judge people differently depending on the understanding we associate with a particular behavior. Yunita (2013) states that attribution theory can affect the level of expected future performance in a particular task depending on the specific causes of previous success or failure in the same task. Agency theory suggests that it is important to separate company management and the owner-manager relationship. Where this separation aims to create efficiency and effectiveness by hiring a professional party to manage the company, this separation turned out to be problematic. Problems that arise when there is an unequal purpose between the owner of the company and the stockholder, in this case, the stockholder and management, are more likely to occur when there is asymmetric information (unequal information obtained or obtained) between the owner of the institution and management, thus allowing for fraud committed by management. (Sastiana 2016).

Forensic Accounting

Forensic accounting is the application of accounting discipline in a broad sense, including auditing in legal matters inside or outside the courts of the public and private sectors (Tuanakotta 2016). Forensic accounting has been used as a tool to support juridical and legal experience in finance and accounting. Forensic accounting has a role namely skills in forensic accounting, forensic accounting tools, legal knowledge, and knowledge of forensic accounting tasks to assist in uncovering fraud. In a general audit as well as a specific audit to detect fraud, both internal and external auditors proactively seek to see weaknesses in the internal control system, especially those relating to the protection of assets (safeguarding of assets) that are prone to fraud. If from a general audit (general auditor opinion audit) audit findings are obtained or there are allegations from other parties or there are complaints, the auditor is reactive, responding to the findings, allegations, or complaints. The way to look at forensic accounting is to use the Forensic Accounting Triangle. The concept used in this forensic accounting triangle is the most important legal concept in determining the presence or absence of a loss and if so, how the concept is calculated.

Investigation Audit

An investigative audit is an inspection activity with a certain scope, the period is not limited, more specifically to areas of responsibility that are suspected of containing inefficiency or indications of abuse of authority, with audit results in the form of recommendations for follow-up depending on the degree of authority deviation found. Broadly speaking, the investigative audit is divided into six stages, namely the pre-planning stage, which is carried out by collecting information data and analyzing indications of corruption. The planning stage is carried out by developing a crime hypothesis and planning an audit. At the evidence collection stage, the auditor will collect evidence that is considered legal evidence to uncover

cases of fraud. In the evidence evaluation stage, the existing evidence will be analyzed to see the suitability of the evidence with the hypothesis. Then at the evidence reporting stage, an investigative audit report will be prepared as documentary evidence that the auditor has carried out his duties in accordance with applicable procedures. In the last stage, namely the follow-up stage, it will be ascertained whether the findings of the investigative audit have been followed up by the party responsible for the case. An investigative audit can be carried out reactively or proactively, an investigative audit is said to be reactive if the auditor carries out the audit after receiving information from other parties regarding the possibility of fraud and crime.

Auditor Professionalism

Arens (2009) defines professionalism as an individual's responsibility to behave better than just complying with existing laws and community regulations. Professionalism is the most important thing for an auditor because it is an attribute attached to his profession. Professionalism is the main requirement that an auditor must have because the higher the professionalism they have, the more guaranteed the quality of evidence of fraud. As professionals, auditors have an obligation to comply with specific rules of behavior, which describe an ideal attitude or things. This obligation is in the form of a fundamental responsibility for the profession to strengthen the services offered.

Fraud

Fraud (cheating) is a general term and includes all kinds of means that can be used with certain shrewdness chosen by an individual to gain an advantage over another party by making a false representation. There is no fixed and fixed rule that can be issued as a general proposition in defining fraud, including surprises, tricks,or cunning and unreasonable ways used to commit fraud. The only limitations in defining fraud are the things that limit human dishonesty (Mark F. Zimbelman, Et.all, 2014). According to SAS 99 (AU 316) there is threefactorsomeonecommits fraud known as the fraud triangle, namely; 1) Pressure, which is one of the factors thaencouragese someone to dare to commit fraudulent acts. This factor comes from the individual perpetrator where he feels that the pressures of life are so heavy that it forces him to commit fraud for his personal gain. 2) Opportunity is an opportunity that allows fraud to occur. Fraud occurs because of opportunities for weak internal control of an organization, lack of supervision, and abuse of authority. And 3) Rationalization is an important element in the occurrence of fraud where the perpetrator looks for justification for his actions, for example, that his actions are to make his family and loved ones happy, the company has received very large profits and it is okay if the perpetrators take a small share of the profits. (Elsa, 2015).

Based on the description above, the conceptual framework in our research is shown in the following figure:
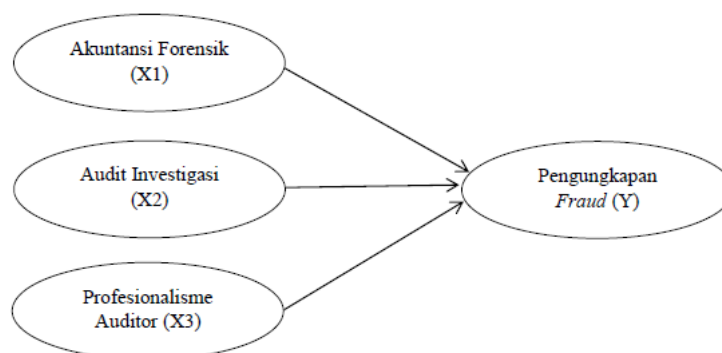

Figure 1. Conceptual Framework

Forensic accounting is the application of investigative and analytical skills that aims to solve financial problems in ways that are in accordance with the standards set by courts and law (Hopwood, William S. 2008) (Nasha Ilhulhaq, et al 2019). a forensic auditor must have a good understanding of comprehensive fraud so that it can detect cases that occur within the company. Retno Ratu Wiharti (2019) concluded that the same result of forensic accounting has a significant positive effect on fraud detection, so the better application of forensic accounting will have a positive effect and can increase efforts to detect fraud. Then in 2020, Enika Diana Batubara conducted research related to the application of forensic accounting to fraud detection, where the results of this study showed that partially forensic accounting had a significant effect on fraud detection.

H1: Forensic Accounting has a positive and significant effect on fraud disclosure

An investigative audit is one of the activities in the context of implementing a fraud disclosure strategy with an investigative approach. An investigative audit, as defined by Herlambang (2011) in Nasha Ilhulhaq et al. (2019), is a type of audit or examination that aims to identify and reveal fraud or crime by employing approaches, procedures, or techniques commonly used in an investigation or investigation of a crime. According to agency theory, fraudulent behavior is motivated by the actions of managers who are dissatisfied with the incentives they receive and attempt to obtain them through unethical means.Isam Ahmad Fauzan (2015) concluded that the investigative audit has a positive effect on fraud disclosure. The same results were concluded by Andi Septiani and Ewiantika Hasbi (2019), who concluded that investigative audits have a positive and significant effect on fraud disclosure. Then.

H2: Investigation Audit has a positive and significant effect on the disclosure of Fraud

Professionalism means an ability based on a high level of knowledge and special training, creative thinking power to carry out tasks in accordance with the field of expertise and profession. Based on attribution theory, auditor professionalism is included in internal factors, which are things that come from within everyone both in terms of character, attitudes, and traits that will affect the performance of something that is done. This shows that the professionalism of an auditor will affect the results of his work in this case, namely a quality audit report. Sastiana (2016) concluded that auditor professionalism has a positive effect on fraud disclosure. This conclusion is also supported by the results of Roza Mulyadi's research (2020). The higher the professionalism of the auditor in auditing, the better or more optimal fraud prevention. Carla Maha Putri (2020) also stated that as a professional, she must carry out her duties carefully and carefully and avoid negligent and dishonest behavior because it will reduce professionalism.

H3: Professionalism auditor has a positive and significant effect on fraud disclosure

RESEARCH METHOD

This research was conducted at the BPKP Representative Office of South Sulawesi with a research time of 3 months starting from December 2021 to February 2022. While the sample in this study used a purposive sampling method with certain criteria. Based on the sampling method, a sample of 35 auditors was obtained. The research method used is a field method where to collect field data, this study uses a survey method by distributing questionnaires to the research object. The types of data in this study are quantitative data, namely, data that contains numbers while our research uses primary data, namely data obtained from field research, namely direct observation of the object to be studied through data collection techniques in the form of questionnaires. The data analysis method used in this study is multiple linear regression with the help of SPSS software. Data analysis carried out is descriptive statistical analysis, data quality test, classical assumptions, and hypothesis testing.

RESULTS AND DISCUSSION

Descriptive Statistics Test Results

Table 1. Descriptive Statistical Analysis

	N	Minimum	Maximum	mean	Std. Deviation
				Descriptive Statistics	
Y	35	3.80	5.00	4.4686	.45747
X1	35	3.67	5.00	4.4334	.41427
X2	35	3.75	5.00	4.4857	.43277
X3	35	3.78	5.00	4.4094	.35994
Valid N (listwise)	35				

Source: Processed primary data, 2022

Table 1 describes the results of descriptive statistics on the variables in this study, including Forensic Accounting (X1) Based on table 1 above, X1 has a minimum value of 3.67, a maximum value of 5, and a mean of 4.4334 so that it is on a value scale that indicates answer choices strongly agree. The standard deviation value indicates a deviation of 0.41427 from the average value of the respondents' answers. Investigation Audit (X2) Based on table 1 above, X2 has a minimum value of 3.75, a maximum value of 5, and a mean of 4.4857 so it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.43277 from the average value of the respondents' answers. Auditor Professionalism (X3) Based on table 1 above, X3 has a minimum value of 3.78, a maximum value of 5, and a mean of 4, 4094 so that on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.35994 from the average value of the respondents' answers. Fraud Disclosure (Y) Based on table 1 above, Y has a minimum value of 3.80, a maximum value of 5 and a mean of 4.4686 so that it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.45747 from the average value of the respondents' answers.

Validity Test Results

A validity test (validity test) is a tool used to measure whether the questionnaire is valid/valid. The validity test is done by the testing correlation between item scores and the total score of each variable, using Pearson correlation. The statement item is said to be valid if the significance is below 0.05.

Table 2. Validity Test Results

Statement Items	Pearson Correlation	Sig (2-Tailed)	Information

	X1.1	0.709**	0.000	VALID
	X1.2	0.868**	0.000	VALID
X1	X1.3	0.848**	0.000	VALID
	X1.4	0.823**	0.000	VALID
	X1.5	0.777**	0.000	VALID
	X1.6	0.775**	0.000	VALID
	X2.1	0.770**	0.000	VALID
X2	X2.2	0.879**	0.000	VALID
	X2.3	0.843**	0.000	VALID
	X2.4	0.839**	0.000	VALID
	X3.1	0.671**	0.000	VALID
	X3.2	0.650**	0.000	VALID
	X3.3	0.792**	0.000	VALID
	X3.4	0.711**	0.000	VALID
X3	X3.5	0.763**	0.000	VALID
	X3.6	0.797**	0.000	VALID
	X3.7	0.801**	0.000	VALID
	X3.8	0.715**	0.000	VALID
	X3.9	0.508**	0.002	VALID
	Y1	0.853**	0.000	VALID
	Y2	0.858**	0.000	VALID
Y	Y3	0.864**	0.000	VALID
	Y4	0.917**	0.000	VALID
	Y5	0.853**	0.000	VALID

Source: Processed primary data, 2022

Based on table 2, it is known that the variables of forensic accounting, investigative audit, auditor professionalism and fraud disclosure have a significant value less than 0.05 so it can be concluded that all statement items in this study are valid.

Reliability Test Results

A reliability test is a tool to measure a questionnaire that is an indicator of a variable or constructs. This reliability test was conducted to test the consistency of the answers from the respondents through the statements given, using the Cronbach Alpha statistical method with a significance used of more than (>) 0.7.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Information
Forensic Accounting (X1)	0.886	Reliable
Investigative Audit (X2)	0.853	Reliable
Auditor Professionalism (X3)	0.879	Reliable
Fraud Disclosure (Y)	0.917	Reliable

Source: Processed primary data, 2022

Based on table 3, it is known that the variables of forensic accounting, investigative auditing, auditor professionalism, and fraud disclosure have a Cronbach Alpha value greater than 0.7. This shows that the statement items in this study are reliable. So that each statement item used will be able to obtain

consistent data and if the statement is submitted again, the correct answer will be obtainedrelativelysame as the previous answer.

Normality Test Results

The normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution. In this study, to test the normality of the data, the Kolmogorov Smirnov approach is used, the basis for making decisions is that if the significant value is > 0.05 then the data is normally distributed and if the significant value is < 0.05 then the data is not normally distributed.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		35
Normal Parameters, b	mean	.0000000
	Std. Deviation	.25404987
Most Extreme Differences	Absolute	.102
	Positive	.102
	negative	-.100
Statistics Test		.102
asymp. Sig. (2-tailed)		.200c,d

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
a. This is a lower bound of the true significance.

Source: Processed primary data, 2022

Based on table 4 shows that the significance value of 0.200 which is greater than 0.05 indicates that the data is normally distributed so that it is suitable for use in research.

Multicollinearity Test Results

The multicollinearity test aims to determine whether the linear regression model can be found with the correlation between the independent variables. If there is a high correlation between the independent variables, then the relationship between the variables independent of the dependent variable is disturbed. To test multicollinearity can be seen from the tolerance value and the VIF (Variance Inflation) value factors*)*. If the VIF value is not more than 10andthe tolerance value is not less than 0.1 then the model can be said to be free from multicollinearity. The results of the multicollinearity test can be seen in the following table:

Table 5. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	.588	1,700

| | X2 | .570 | 1,753 |
| | X3 | .638 | 1,567 |

Source: Processed primary data, 2022

Based on table 5, it can be seen that the forensic accounting, investigative audit, and auditor professionalism variables have a tolerance value above 0.1 and VIF less than 10. This means that in the regression equation model there are no symptoms. multicollinearity that the data can be used in this study.

Heteroscedasticity Test Results

The heteroscedasticity test aims to test whether the linear regression model occurs inequality of variance and residuals from one observation to another observation. This test occurs when there is a certain pattern, such as dots that form a certain regular pattern. To see the existence of heteroscedasticity by using statistical tests. This study uses the basic Glesjer test method for decision making, namely: (1) If 2-tailed sig < = 0.05, then heteroscedasticity has occurred, and (2) If 2-tailed sig > - 0.05, then there is no heteroscedasticity. The results of the heteroscedasticity test can be seen in the table below

Table 6. Heteroscedasticity Test Results

| | | Coefficients | | | | |
| | | **Unstandardized Coefficients** | | **Standardized Coefficients** | | |
	Model	**B**	**Std. Error**	**Beta**	**t**	**Sig.**
1	(Constant)	-.012	.372		-.032	.975
	X1	.021	.087	.053	.242	.810
	X2	.160	.084	.418	1,894	.068
	X3	-138	.096	-.300	-1.438	.161
a. Dependent Variable: abs_res						

Source: Primary Data Processed, 2022

Based on table 6, shows that the significance value of forensic accounting, investigative auditing, and professionalism > 0.05, this means that the data does not have heteroscedasticity problems in the regression model, so the regression model is feasible to use for fraud disclosure with influencing variables, namely forensic accounting, investigative audit. and professionalism of auditors.

Multiple Linear Regression Analysis

After the results of the classical assumption, tests are carried out and the overall results show that the regression model meets the classical assumptions, the next step is to evaluate and interpret the multiple regression model.

Table 7. Regression Equation Model

| | | **Unstandardized Coefficients** | | **Standardized Coefficients** | | |
	Model	**B**	**Std. Error**	**Beta**	**t**	**Sig.**
1	(Constant)	-.501	.616		-.814	.422
	X1	.403	.144	.365	2.804	.009
	X2	.375	.140	.354	2,684	.012
	X3	.341	.159	.268	2,149	.040

Based on table 7, the regression equation formed in this regression test is:

$$Y = -0.501 + e0,403X_1 0,375X_2 0,341X_3$$

The model can be interpreted as follows: The value of the constant is -0.501 this indicates that, if the variableindependent(forensic accounting, investigative audit and auditor professionalism) is zero (0), then the value of the dependent variable (fraud disclosure) will decrease by 0.501 units. Forensic accounting regression coefficient (is 0.403 and is positive. This means that the value of the Y variable will increase by 0.403 if the value of the X1 variable increases by one unit and the variable X1 increases by one unit).β_1)independentothers are of fixed value. The positive coefficient indicates that there is a unidirectional relationship between forensic accounting and fraud disclosure. The higher the application of forensic accounting carried out by the auditor, the disclosure of fraud will increase. The investigative audit regression coefficient) is 0.375 and is positive. This means, the value of the Y variable will increase by 0.375 if the variable value increases by one unit and the variable$(\beta_2 X_2$independentothers are of fixed value. The positive coefficient indicates that there is a unidirectional relationship between investigative audits and fraud disclosure. The higher the implementation of the investigative audit carried out by the auditor, the fraud disclosure will increase. Auditor professionalism regression coefficient () is 0.341 and is positive. This means, the value of the Y variable will increase by 0.341 if the variable value increases by one unit and the variable$\beta_3 X_3$independentothers are of fixed value. The positive coefficient indicates that there is a unidirectional relationship between auditor professionalism and fraud disclosure. The higher the professionalism of an auditor, the fraud disclosure will increase.

Test (Coefficient of Determination)R^2

The coefficient of determination test aims to determine how much the ability of the dependent variable can be explained by the variable independent.

Table 8 Results of the Coefficient of Determination

Model Summary			
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.832a	.692	.662	.26606

a. Predictors: (Constant), X3, X1, X2

Based on table 8, there is an R number of 0.832 which indicates that the relationship between fraud disclosure and the three independent variables is very strong, because it is in a very strong definition with the number between 0.6 - 0.8. While the R square value of 0.692 or 69.2% shows that the fraud disclosure variable can be explained by forensic accounting variables, investigative audits and auditor professionalism by 69.2% while the remaining 30.8% can be explained by other variables not found in the study. this.

Simultaneous Test Results (F Test)

Simultaneous test is used to test whether there is an effect of the independent variables on the dependent variable. The test is carried out using the F test. This test uses a significant level of 0.05 withdegreesfree. If > 0.05 then the model fit is rejected, and if < 0.05 then the model fit is accepted.

Table 9. F Test Results

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.921	3	1.640	23,173	.000b
	Residual	2,194	31	.071		
	Total	7.115	34			

a. Dependent Variable: Y
b. Predictors: (Constant), X3, X1, X2

Source: Processed primary data, 2022

Table 9 shows that the significance level is less than 0.05 so it can be said that forensic accounting, investigative auditing, and auditor professionalism simultaneously (together) influence fraud disclosure, with a probability of 0.000.

Partial Test Results (t Test)

Partial test is used to see the effect of each variableindependentto the dependent variable. Testing is done by t-test, namely by looking at the significance value of t-count. If the significance value is < 0.05, it can be said that the variable independent it influences the dependent variable.

Table 10 Partial Test Results

		Coefficientsa				
		Unstandardized Coefficients		Standardized Coefficients		
	Model	B	Std. Error	Beta	t	Sig.
1	(Constant)	-.501	.616		-.814	.422
	X1	.403	.144	.365	2.804	.009
	X2	.375	.140	.354	2,684	.012
	X3	.341	.159	.268	2,149	.040

a. Dependent Variable: Y
Source: Primary Data Processed, 2022

Through the t-test statistic consisting of forensic accounting (X1), investigative audit (X2) and auditor professionalism (X3) it can be seen partially its effect on fraud disclosure (Y).

First Hypothesis Testing (H1)

Table 10 shows that the forensic accounting variable has a significant level of 0.009, which is smaller than 0.05. The t-value of +2.804 indicates that the effect given is positive on the dependent variable. This means that H1 is accepted so that it can be said that forensic accounting has a positive and significant effect on fraud disclosure.

Second Hypothesis Testing (H2)

Table 10 shows that the investigative audit variable has a significant level of 0.012, which is smaller than 0.05. The t value is +2.684, indicating that the effect given is positive on the dependent variable. This means that H2 is accepted so that it can be said that the investigative audit has a positive and significant effect to disclosure of fraud.

Third Hypothesis Testing (H3)

Table 10 shows that the auditor professionalism variable has a significant level of 0.040, which is smaller than 0.05. The t value which is +2.149 indicates the effect given is positive on the dependent variable. This means that H3 is accepted so that it can be said that auditor professionalism has a positive and significant effect on fraud disclosure.

DISCUSSION
Effect of Forensic Accounting Application on Fraud Disclosure

The results of the analysis that has been carried out show that there is a positive and significant effect on the application of forensic accounting to the disclosure of fraud at the BPKP Representative of South Sulawesi Province. The results obtained indicate that the better the application of forensic accounting, the more disclosure of fraud will increase. This study is in accordance with attribution theory and agency theory, which explain the relationship between forensic accounting variables and success in disclosing fraud. A forensic auditor must have a comprehensive understanding of fraud so that he can detect cases that occur within the company. This research is in line with research conducted by Nasha Ilhulhaq (2019) and Retno Ratu Wiharti (2019), which states that forensic accounting has a positive effect on fraud detection. This shows that the better application of forensic accounting will have a positive effect and can increase efforts to succeed in detecting fraud.

Effect of Investigative Audit on Disclosurefraud

The Effect of the Investigative Audit on Fraud Disclosure, the results showed that the investigative audit had a positive and significant effect on fraud disclosure. The higher the implementation of the investigative audit, the higher the disclosure of fraud that can be done. This study is in accordance with attribution theory and agency theory, which explains the relationship between investigative audit variables and the success of fraud disclosure. Fraud behavior is motivated by the behavior of managers who are dissatisfied with the incentives received, so they try to get them through improper means. This research is in line with research conducted by Isam Ahmad Fauzan (2015) and Andi Septiani Ewiantika Hasbi (2019), which states that investigative audits have a positive effect on fraud disclosure because investigative audits are carried out to seek the truth of issues by testing, collecting, and evaluating evidence. -evidence that corresponds to the act of fraud.

Effect of Auditor Professionalism on Fraud Disclosure

The results of the study indicate that auditor professionalism has a positive and significant effect on fraud disclosure. The higher the professionalism of an auditor, the greater the disclosure of fraud that can be done. This study is in accordance with attribution theory and agency theory, which explain the influence of expertise and experience on professional skills possessed by an auditor who must be able to formulate his opinion properly. The auditor's professional attitude must prioritize a code of ethics in carrying out his duties responsibly and objectively. This study is in line with research conducted by Sastiana (2016) and Roza Mulyadi (2020), which states that auditor professionalism has a positive effect on fraud disclosure. The higher the auditor's professionalism in carrying out audits, the better the disclosure or prevention of fraud that can be done.

CONCLUSION

Based on the data that has been collected and hypothesis testing with multiple linear regression analysis has been carried out, the conclusions of this study are as follows: (1) forensic accounting has a positive and significant effect on fraud disclosure. This means that the higher the application of forensic accounting, the disclosure of fraud will increase. (2) investigative audit has a positive and significant effect on fraud disclosure. This means that the better the implementation of the investigative audit conducted by the auditor, the better the disclosure of fraud will be. (3) Auditor professionalism has a positive and

significant effect on fraud disclosure. It means more professional an auditor, the better the disclosure of fraud committed.

Based on the conclusions from the results of these studies, the suggestions that can be given for further research are as follows: (1) The sample in this study is small and only limited to auditors who work at the BPKP Representative Office of South Sulawesi Province. It is recommended that further researchers add and expand the area and number of samples. (2) Future research should include more variables not included in this study to determine what factors influence fraud disclosure. (3) It is expected that this research will provide input and consideration to the relevant BPKP to further apply forensic accounting, investigative auditing, and auditor professionalism to produce quality audit work. (4) In addition to using questionnaires, further research can also use direct interviews with respondents. (5) Based on data from respondents, the lowest score on the forensic accounting variable is the indicator of legal knowledge, and the one with the highest score is basic accounting skills. On the investigative audit variable, the indicator that has the highest score is on the indicator of audit techniques, and the lowest is on the indicator of audit procedures. (7) On the variable of auditor professionalism, the highest indicator is independence, and the lowest indicator is social obligation. (8) Further research must be conducted at the right time in distributing questionnaires because at the end and beginning of the year, the auditor is very busy carrying out his duties so that he does not focus on answering the questionnaire.

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