

The Effect of Investigative Auditor's Quality on Audit Effectiveness in Proving Fraudulence in the Public Sector

Sari Indah Oktanti Sembiring^{1,*}, Mega Metalia^{1,2}, Ade Widiyanti¹, Rialdi Azhar¹

¹ Faculty of Economic and Business, University of Lampung (UNILA), Lampung, Indonesia

² Faculty of Economic and Business, University of Padjadjaran (UNPAD), Bandung, Indonesia

* Corresponding author: sari.indah@feb.unila.ac.id

Article Info

Volume 82

Page Number: 10027 - 10038

Publication Issue:

January-February 2020

Article History

Article Received: 18 May 2019

Revised: 14 July 2019

Accepted: 22 December 2019

Publication: 17 February 2020

Abstract:

This research is purposed to analyze the effect of the investigative auditor's knowledge and experience on the effectiveness of the implementation of audit procedures in proving fraudulence. Using the quantitative method, with data number obtained through survey using questionnaire as a data collection tool. The respondent in this research is all of the auditors at Financial and Development Supervisor Agency (BPKP) that has conducted investigative audit, obtained through sampling using the *purposive sampling technique*. The research result shows that auditor investigative knowledge and the auditor investigative experience influence the effectiveness of the implementation of audit procedures in proving fraud. This research uses public sector as the research object because public sector is often associated with corruption. It is hoped that further research can use wider respondents so that it can be generalized to all investigative auditors.

Keywords: auditor investigative, audit effectiveness, proof of fraud

I INTRODUCTION

Along with current economic growth, regional revenues and expenditures are also increasing in order to meet the needs of the implementation of regional government affairs that are realized both in the fields of education, infrastructure health, social facilities and other supporting facilities. However, in the implementation of these activities do not escape various adverse frauds in the country. Irregularities detected in government auditing is positively related to the corruption level in the province, which means the more severe the corruption is in a province, the more irregularities in government accounts are found by local audit institution (Jin Liu, 2012).

Fraudulence is any action based on human ingenuity, which is done by individuals to get more benefits than others by making false statements/reports. And there is no definite rule in defining cheating, because in every act of cheating it always gives shock, deception, cunning and

unfair ways (Albrecht, et al, 2011). Forms of irregularities in the economic field are increasingly diverse, the Association of Certified Fraud Examinations (ACFE), which is a certified association in the United States that focuses its activities on the prevention and eradication of fraud, categorizes fraud in three groups, namely financial report fraud, asset abuse, and corruption.

Therefore, the Government gave a positive response by preventing and eradicating fraud in Indonesia, which was realized by conducting audit procedures both in accounting and legally, which is currently popularly called investigative audit. The implementation of these procedures can be carried out by Law Enforcement Officials, the Financial and Development Supervisory Agency, the Republic of Indonesia Financial Examination Agency and other Non-Governmental Institutions.

News coverage in the media for the successful handling of various fraud cases provides a bright point that investigative auditing is one solution to

preventing and revealing fraud that is detrimental to various parties. The success is not born by itself, but from the efforts made by the auditor. Therefore, in conducting an investigative audit sufficient human resource are needed so that the audit process runs effectively.

Investigative auditors are required to have competencies in their fields derived from academic education and special education regarding investment. In addition, the auditor's experience also plays a role in the further evidence of fraud.

Competence relates to adequate knowledge and experience of public accountants in auditing and accounting. Achievement of expertise begins with formal education, which is further expanded through experience in audit practices (Christiawan, 2004). Also, experience plays an important role in detecting fraud, because more experience will produce more knowledge (Christ, 1993). Based on the background above, the researcher will conduct research with the title **"The Effect of the Quality of Investigative Auditors on Audit Effectiveness in Proving Fraudulence in the Public Sector"**.

This research hopefully can be used as information and insight for policies at the Financial and Development Supervisory Agency so in the implementation of audit investigative can be done effectively.

II Literature Review and Hypothesis Development Effectiveness

Mardiasmo (2002) states that effectiveness is a measure of whether an organization has achieves its objectives. If an organization is successful in achieving its goals, then the organization is said to have run effectively. Meanwhile, Siagian (2002) concludes that effectiveness is the use of resource, facilities and infrastructure in a certain amount that is consciously determined beforehand to produce a number of goods for the services carried out. Effectiveness shows success in terms of

whether or not the target has been achieved. If the results of the activity get closer to the target, it means that the effectiveness is higher. From the above definition, the effectiveness of the implementation of audit procedures in proving fraud can be interpreted by the achievement of audit objectives (proof of fraud) by using existing resources, facilities and infrastructure. The resources possessed by an auditor include knowledge and experience that has passed.

Investigative Audit

Investigative audit is an effective way to reveal fraud that occurs because the investigative audit is carried out by an accounting and audit expert in disclosing the fraud (Dewi and Ramantha, 2016). In accordance with the Investigation Field Assignment Guidelines (PPBI), which are stipulated by the Regulation of the Head of the Financial and Development Supervisory Agency number PER-1314/K/D6/2012 dated October 16, 2012 concerning the Assignment Field Guidelines, investigative auditing is the process of searching, finding, and collecting systematic evidence that aims to reveal whether or not an act and the perpetrator were carried out for further legal action. The Association of Certified Fraud Examiners (2007) defines Fraud Examinations as follows:

"Fraud examination is a methodology of resolving fraud allegations from inception to disposition. Specifically, fraud examination involves the following: Assisting in the detection and prevention of fraud, obtaining evidence and taking statements, writing reports, testifying to findings".

According to Soepardi (2010), investigative auditing is an act of seeking the truth, with due regard to justice and based on the provisions of the prevailing laws and regulations. The auditor collects the facts in such a way that the evidence obtained by him can be provide its own

conclusions that there has been or did not occur irregularities and parties allegedly involved/related identified. Thus, there is no room for investigative auditors to provide opinion without being based on the facts.

From some of the above definitions, can be concluded that investigative audit is a process/action to search, find, and collect evidence so that the auditor can draw conclusions about the occurrence or non-occurrence of fraud by using investigative approaches and audit techniques and based on the legislation in force.

Auditor Competency

According to Alvin A. Arensetall (2012:42) competencies are defined as follows:

“Competence as a requirement for auditors to have formal education in the field of auditing and accounting, adequate practical experience for the work being carried out, and continuing professional education”.

According to SukrisnoAgoes (2012: 47), the competence of an auditor in the field of auditing is shown by his educational background and experience. In terms of education, ideally an auditor has a formal education background, informal education, and certification training in the auditing field. While the experience is usually shown by the length of a career in the field of audit, often, and varied in conducting audits. The auditor's competence in the field being audited is also indicated by his educational background and experience.

Based on the description above it can be concluded that competence can be measured by education and experience.

IdaSuraida (2005, 194) explained that prior audit experience was measured through the length of experience in the audit field and the number of assignments handled by the auditor concerned. While the indicators used by Kalbers and Forgyaty (1993) suggest that experience consists of several

working periods and the frequency of past assignments. As for the research of Bawono and Elisha (2010, 4) states that the auditor's experience consists of technical/professional training.

It can be concluded that auditor competence can be achieved if in carrying out the audit, the auditor has expertise, applies professional accuracy, and enhances his technical ability through continuing education. Thus the auditor will have more knowledge about the field they do so that they can know various problems in depth. Auditors are also required to master other disciplines that support their work and have skills in dealing with others and communicating effectively. In addition to knowledge, competence also uses experience as a measurement. Indicators are used to measure experience such as the length of time working in their fields. Experience is assumed by doing tasks repeatedly, it will give the opportunity to do it better. The components that must be owned by auditors, as used by Elly and SitiRahayu (2010:2) competencies are education, knowledge, training, and experience

Hypothesis Development

Auditors Knowledge Investigation and Effectiveness of the Audit Procedure Implementation in Proving Fraude

TjunTjun, et al (2012) suggests that knowledge (education, knowledge, and training) will influence audit expertise which in turn will determine audit quality. The same as mentioned by Ramlah, et al (2018) if the frequency of special training being followed is more often, than the auditor will be more competent and determine the quality of audit. In the implementation of audit procedures, the auditor must have the ability to be able to detect all existing fraud with a fairly short time (Dewi and Ramantha, 2016). While Husline, et al (2015) further states that the abilities and characteristics possessed by someone in the form of knowledge, the skills, attitudes and behaviors that are needed in carrying out job duties to be

carried out professionally, effectively and efficiently. This means that the better the knowledge possessed by investigative auditors, the more effective the implementation of audit procedures in proving fraud. An investigative auditor requires sufficient knowledge to be able to find all the fraud that occurs in the shortest possible time. So that the following hypothesis is formulated:

H1: Investigative auditor knowledge has a positive effect on audit effectiveness in proving fraud

Influence between Investigative Auditor's Experience and Auditors Effectiveness in Fraud Proving

According to Libby and Frederick (1990) found that the more the experience of auditors, the more able to produce various assumptions in explaining audit findings. Experienced examiner accountants become aware of unusual errors (Hutabarat, 2012). Experienced auditors have extensive knowledge and more developed structures of thinking compared to inexperienced auditors (Haeridistia, 2019). Someone who does the same job continuously will be faster and better at completing it (Singgih and Bawono, 2010).

Hutabarat's (2012) study revealed that audit experience has a significant effect on audit quality. In line with the research Sukriah, et al (2009) states that work experience has a positive effect on the quality of the results of the examination. This means that the more audit experience, the auditor will be able to find fraud more effectively. So that the following hypothesis is formulated:

H2: The investigative auditor's experience has a positive effect on audit effectiveness in proving fraud

III Research Method

Research Samples and Data Collection Methods

Respondents in this study were all auditors of the Financial and Development Supervisory Agency (BPKP) who had conducted an investigative audit from 150 questionnaires distributed to respondents only 141 were returned and from that number only 94 met the criteria to be further analyzed, which was obtained from sampling using purposive sampling technique.

The population in this study is functional officials' auditors of the Financial and Development Supervisory Agency who has carried out audit assignments in the field of investigation at least for two years at the BPKP office all around Indonesia, both at the head office and in the representative office and only 94 questionnaires that met the criteria. The sampling method used was purposive sampling. Purposive sampling is a sampling method based on requirements determined by the researcher. Criteria that are in accordance with this research are functional auditor officials who have conducted audit assignments in the field of investment, because in the Financial and Development Supervisory Agency (BPKP) is the most crucial department organizing the funds for developing the dsitric/area.

IV RESULT

Variable Measurement

Validity Test

This test is measured using Pearson Correlation which is done by comparing the r count with t table. If the r count is greater than r table at a significance level of 0.05 (5%), then the statement is considered valid. And if the r count value is smaller than r table, then the statement is invalid and must be excluded from testing variables. The results of testing the validity of each variable can be seen in Table 1.

Table 1
Validity Test

Variabel	Item	Pearson Correlation	Description
Effectiveness of the Implementation of Audit Procedures in Evidence of Fraud	EPPA 1	0.694	Valid
	EPPA 2	0.786	Valid
	EPPA 3	0.746	Valid
	EPPA 4	0.712	Valid
	EPPA 5	0.694	Valid
	EPPA 6	0.775	Valid
	EPPA 7	0.662	Valid
	EPPA 8	0.615	Valid
	EPPA 9	0.377	Valid
	EPPA 10	0.411	Valid
	EPPA 11	0.673	Valid
	EPPA 12	0.892	Valid
	EPPA 13	0.623	Valid
	EPPA 14	0.692	Valid
	EPPA 15	0.544	Valid

From the table above, the whole r count for each statement in each variable is greater than r table (0.3061), this indicates that the overall statement used is declared valid and can be used to measure each of these variables.

Reliability Test

The reliability test was measured using the

Cronbach's Alpha (α) Formula. If the value of Cronbach's Alpha's (α) is greater than 0.600, the instructions in this study are reliable, whereas if the value of Cronbach's Alpha's (α) is less than 0.600, the instructions in this study are not reliable. Reliability testing results can be seen in Table 2:

Table 2
Reliability Test

Variable	Cronbach's Alpha	Reliability Standard	Description
Knowledge	0.692	0.600	Reliable
Experience	0.865	0.600	Reliable
Effectiveness of the Implementation of Audit Procedures in Proofing Fraud	0.901	0.600	Reliable

Based on the table above, all instruments in the study have Cronbach's Alpha values greater than 0.600 so that it can be concluded that the instrument in this study are reliable to use as a measuring instrument.

Hypothesis Testing

Determination Coefficient Test (Test Adjusted R^2)

The following is the result of testing the coefficient of determination as seen in Table 3:

Table 3
Test of Determination Coefficient (Test of Adjusted R Square)

Model	R	R Square	Adj. R Square	Std. Error Of The Estimate
1	0.826	0.683	0.676	4.025

From the table above, it can be concluded that the correlation between the dependent variable to the independent variable is positive and strong, this can be seen from the Adjusted R Square value of 0.676 which indicates that the ability to effectively implement audit procedures in proving fraud can be explained by variables of knowledge

and experience 67.6% and the remaining 32.4% can be explained outside of the research variables[1-19].

Simultaneous Significance Test (Statistics F Test)

The following are the results of the F statistical test:

Table 4
Simultaneous Significance Test (Statistics F Test)

Model	Sum of Square	df	Mean Square	F	Sig.
1 Regression	3173,313	2	1586,657	97,932	0,000
Residual	1474,347	91	16,202		
Total	4647,660	93			

From the table above, obtained F calculated value of 97.932 with a significance level of 0.000 and F table value obtained by level (α) = 0.05 with degrees of freedom (df) = 2 (number of independent variables) in order to obtain table F value of 3.09. By looking at the results, the calculated F value is greater than the F table value with a significance level smaller than 0.05, so that

it can be concluded that the independent variables simultaneously have a positive and significant effect on the dependent variable.

Test the Significance of Individual Parameters (Statistics T Test)

The results of the t test are obtained as follows:

Table 5
Test the Significance of Individual Parameters (Statistics T Test)

Model	Unstd. Coefs.		Std. Coefs.	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	46.942	1.680		27.940	.000		
Knowledge	2.187	.432	.568	5.060	.000	.276	3.620
Experience	.502	.197	.287	2.554	.012	.276	3.620

a. Dependent Variable: Y1 – Effectiveness

From the table above, it can be concluded that:

1. The influence of investigative auditor knowledge on the effectiveness of the implementation of audit procedures in proving fraud has a value of t count of 6.060 with a significance level of 0.000 and a value of t table of 1.662. By looking at the results, the t count value is 5.060 greater than the t table value with a significance level of 0.000 smaller than 0.05. So it can be concluded that investigative auditor knowledge has a positive and significant effect on the effectiveness of the implementation of audit procedures in proving fraud.
2. The influence of the investigative auditor's experience on the effectiveness of the

implementation of audit procedures in proving fraud has a value of t count of 2.554 with a significance level of 0.012 and t table value of 1.662. By looking at these results, the t value of 2.554 is greater than the value of t table with a significance level 0.012 is smaller than 0.05. So it can be concluded that investigative auditor experience has a positive and significant effect on the effectiveness of the implementation of audit procedures in proving fraud [20-40].

In addition, the measurement of the average value of the dependent variable is the effectiveness of the implementation of audit procedures in proving fraud in each criterion of independent variables, as seen in Table 6:

Table 6

Criteria for Knowledge Variables and Effectiveness of Implementation of Audit Procedures in Fraud Verification

Criteria	Type	Effectiveness of Procedure Implementation Audit in Fraud Verification
Formal Education Level	Diploma III (D3)	60
	Bachelor (S1)	66
	Post-Graduate (S2)	68
Profession Education	Non Accountant	63
	Accountant	69
Certification in Accounting	Non	63
	1 Certification	66
	2 Certification	67
Investigation Training	3 Certification	68
	Never Following	62
	Have Following	66

From the table above, it can be concluded that:

1. On the criteria of the level of formal education, postgraduate education (S2) has the highest average dependent variable value of 68, the Bachelor education (S1)

has a dependent variable average value of 66, and the last Diploma III education (D3) has the average value of the dependent variable is 60. So it can be concluded, the higher the level of investigative auditor's formal education, the better the

effectiveness of the implementation of audit procedures in proving fraud.

2. On the criteria of the level of professional education, those who have accounting professional education have the highest average value of the dependent variable that is 69 people who do not have education. The accounting profession has an average dependent variable value of 63. So it can be concluded, investigative auditors who have studied professionals have the effectiveness of implementing audit procedures in proving fraud that is better than those who do not have professional education.
3. On the certification criteria in the field of accounting, which has 3 certification in the field of accounting has the highest average value of the dependent variable that is equal to 68, then those who have 2 certification in the field of accounting have an average dependent variable of 67, then who has 1 certification in accounting has

an average dependent variable value of 66, and the last one that does not have certification in the field of accounting has the smallest average value of the dependent variable that is equal to 63. So it can be concluded, the more certification in accounting, the effectiveness of the implementation of audit procedures in proving fraud will be better.

4. In the criteria of education and training, those who have participated in investment training have the highest average dependent variable value of 66 and those who have never participated in an education training have an average dependent variable of 62. So it can be concluded, investigative auditors who have followed investigation training has the effectiveness of implementing audit procedures in proving fraud that is better than those who do not participate in the investment training [41-45].

Table 7

Criteria for Experience Variables and Effectiveness of Implementation of Audit Procedures in Fraud Verification

Criteria	Type	Effectiveness of Procedure Implementation Audit in Fraud Verification
Position	Executing Auditor	60
	Advanced Executing Auditor	65
	Supervisor Auditor	64
	First Auditor	66
	Young Auditor	67
	Associate Auditor	68
	Position in Tim	Tim Member
Tim Leader		65
Technical		67

	Controller	
	Quality Controller	68
	0 – 5 Year	61
Working	6 – 10 Year	63
Period	11 – 15 Year	66
	> 15 Year	67

1. On the criteria of level of position, the intermediate auditor level has the highest average value of the dependent variable that is equal to 68, the position of the young auditor has an average value of dependent variable of 67, the level of the first auditor has an average dependent variable value of 66, the level of advanced executive auditor's position has an average value of dependent variable of 64, and the last level of the executive auditor's position has an average dependent variable value of 60. So conclusions can be drawn, the higher the level of investigative auditor position, the better the effectiveness of the implementation of audit procedures in proving fraud.
2. On the criteria of the position in the team, the quality control position has the highest average value of the dependent variable that is equal to 68, the position of the technical controller has an average value of dependent variable of 67, the position of the team leader has an average value of the dependent variable of 65, and the last position of the team member has the smallest average value of the dependent variable that is equal to 63. So it can be concluded, the higher the position of the investigative auditor in the team, the better the effectiveness of the implementation of audit procedures in proving fraud.
3. On the criteria of working period, tenure > 15 years has the highest average value of the dependent variable that is equal to 67, the working period of 11-15 years has an average dependent variable

value of 66, the work period of 6-10 years has an average dependent variable value is 63, and lastly the working period of 0-5 years has the smallest average of the dependent variable that is equal to 61. So it can be concluded, the longer the investigative auditor's tenure, the better the effectiveness of the audit procedures in proving fraud.

From the above study, if it is assumed that the value of high experience independent variables and low knowledge independent variables have an average value of the dependent variable the effectiveness of the implementation of audit procedures in proving fraud is 65, higher than if the independent variables of high knowledge and independent variables of low experience value, the average dependent variable is 64.

V CONCLUSIONS

The main objective of this study is to determine the influence of investigative auditor's knowledge and experience on the effectiveness of the implementation of audit procedures in proving fraud. Based on the results of the research that has been done, the following conclusions can be drawn:

1. Based on the results of data processing shows that investigative auditor's knowledge has a positive effect on the effectiveness of the implementation of audit procedures in proving fraud. This means that the increased knowledge of investigative auditors will increase the effectiveness of the implementation of audit procedures in proving fraud, and vice versa.

2. Based on the results of data processing shows that the investigative auditor's experience has a positive effect on the effectiveness of the implementation of audit procedures in proving fraud. This means the more experienced the investigative auditor is, the more effective the implementation of audit procedures will be in proving fraud, and vice versa.

VI SUGGESTION

After conducting research on the influence of investigative auditor's knowledge and experience on the effectiveness of the implementation of audit procedures in proving fraud, the researcher the tries to present suggestions that can be used as consideration for several parties, including the following:

1. The Financial and Development Supervisory Agency is expected:
 - a. Encourage auditors to continue to improve their knowledge both in formal education and skills education, so that the knowledge of investigative auditors increases and better in carrying out audit.
 - b. Include auditors to participate in investment training, because seeing that the number of auditors who have participated in investment training is still small compared to those who have participated in investment training.
 - c. More intensive is carrying out supervision training in the office itself especially related to the field of investigation, as one of the media to increase knowledge and exchange experience because the auditors must always be up to date on the modus operandi of frauds, and the auditor must be one step ahead of the perpetrator deviation.
2. Academics and Universities are expected to be more intensive in conducting seminars on

investment both in terms of accounting and law, so as to open up knowledge and special insights from lecturers and students.

3. The Community is expected to participate in supervising the running of the government, so as to create a government that is clean, healthy, and free of fraud. Therefore, the community is expected to be able to submit a letter of complaint to the Law Enforcement Apparatus related to indications of fraud, so that it can be handled early.
4. Further research is expected
 - a. In conducting research, you can consider adding other variables that are perceived to affect the effectiveness of the implementation of investigative audit procedures in proving fraud.
 - b. In conducting research can expand the object under study which is not only done by BPKP agencies but also to other agencies.

VII RESEARCH LIMITATIONS

This study only uses a sample of respondents who work in the Financial and Development Supervisory Agency, so it cannot be generalized to all investigative auditors.

VIII Reference

- [1]. Abiola, James Olusola. (2013). The Impact of Information and Communication Technology on Internal Control's Prevention and Detection of Fraud.
- [2]. Albrecht , W. Steve., Chad O. Albrecht., Conan C. Albrecht., Mark F. Zimbelman. (2011). *Fraud Examination*. Cengage Learning, Boston.
- [3]. Arens, Alvin A., Randal J. Elder., Mark Beasley. (2012). *Auditing and Assurance Services: An Integrated Approach, 14th Edition*. Prentice Hall. New Jersey.
- [4]. Association of Certified Fraud Examiners. (2007). *Fraud Examiners Manual*. The Association of Certified Fraud Examiners, Inc. Austin.

- [5]. European Court of Auditors. (2014). Audit Guideline on Fraud.
- [6]. Financial and Development Supervisory Agency. (2012). *Investigation Assignment Guideline*. Jakarta.
- [7]. Christ, M. Y. (1993). "A Evidence on The Nature of Audit Planning Problem Representation: An Examination of Auditor Free Recalls". *The Accounting Review*, 69 (April), 304 - 322.
- [8]. Christiawan, Y. J. (2004). "Competency and Independence of Public Accountants: Reflection on Empirical Research Results". *Accounting and Financial Journal*, 4(2), pp-79.
- [9]. Dewi, Ni Wayan Puspita., I Wayan Ramantha. (2016). "Professionalism as a Moderating Effect of Investigative Ability in Proof of Fraud by the Auditor". *Accounting Journal of Udayana University Vol 15.2 Mei 2016*. Bali.
- [10]. Ghozali, Imam. (2014). *Multivariate Analysis Application with IBM SPSS Program 21 Ed 7*. Universitas Diponegoro. Semarang.
- [11]. Haeridistia, Nurlita, Agustin Fadjarenie. (2019). The Effect of Independence, Professional Ethics, and Auditor Experience on Audit Quality. *International Journal of Scientific and Technology Research*.
- [12]. Heider, Fritz. (1964). *The Psychology of Interpersonal Relations*. John Wiley & Sons Inc. Unites States of America.
- [13]. Huslina, Hersi., Islahuddin, Nadir Syah. 2015. "Effect of Apparatus Integrity, Apparatus Competency, and Utilization of Information Technology on the Effectiveness of Fraud Prevention System". *Magister Accounting Journal of Syiah Kuala University Vol 4 No 1 Februari 2015*. Banda Aceh
- [14]. Hutabarat, Goodman. (2012). "The Effect Of Audit Experience Time Budget Pressure, and Auditors' Ethics On Audit Quality". *Jurnal Ilmiah ESAI Vol 6 No 1 Januari 2012*.
- [15]. Institut Akuntan Publik Indonesia. (2011). *Professional Standards of Certified Public Accountant*. Salemba Empat. Jakarta.
- [16]. Kayo, Amrizal Sutan. (2013). *Forensic Audit, Auditor Use and Competence in Erradicating Curroption*. Graha Ilmu. Jakarta.
- [17]. Konrath, Larry F. (2002). *Auditing: A Risk Analysis Approach, Volume 1*. South-Western.
- [18]. Libby, Robert., David M. Frederick. "Experience and The Ability to Explain Audit Findings". *Journal of Accounting Research Vol 28 No 2*. 348-367.
- [19]. Liu, Jin, Bin Lin. (2012). Government Auditing and Curroption Control: Evidence from China's Provincial Panel Data. *China Journal of Accounting Research*.
- [20]. Luthans, Fred., Carolyn M. Youssef. (2007). "Emerging Positive Organizational Behavior. *Journal of Management 33:3 (June 2007)*, pp 321-349.
- [21]. Mahmud, M. Dimiyati. (1990). *Psikologi*. Badan Penerbitan Fakultas Ekonomika dan Bisnis. Yogyakarta.
- [22]. Mardiasmo. (2002). *Regional Autonomy and Financial Management*. ANDI. Yogyakarta.
- [23]. Mustika, Monika Velica and Daniel Sugama Stephanus. (2018). *Certified Fraud Examiners*. Malang.
- [24]. Noviyani, P., Bandi. (2002). "Effect of Experience and Training on Auditor Knowledge Structure of Mistake". *Universitas Negeri Sebelas Maret. Solo*.
- [25]. Patunru, A.Arini Lestari. (2014). "The Influence of the Investigative Auditor's Ability on the Effectiveness of the Implementation of Audit Procedures in Proving Fraud". *Universitas Hasanuddin. Makassar*.
- [26]. Pickett, K.H. Spencer., Jennifer Pickett. (2002). *Financial Crime Investigation and Control*. John Wiley & Sons Inc. New York.
- [27]. Ramlah St., Arzal Syah, Muh.Arif Dara. (2018). The Effect of Competence and Independence to Audit Quality with Auditor Ethics as Modernation Variable. *International Journal of Scientific and Technology Research*.

- [28]. Robbins, Stephen P., Timothy A. Judge. (2012). *Organizational Behavior*. Pearson Education. New Jersey. (Diterjemahkan oleh Diana Angelica: Salemba Empat. 2014)
- [29]. Sekaran, Uma. (2011). *Research Methods for Business Edisi I dan II*. Salemba Empat. Jakarta.
- [30]. Siagian, Sondang P. (2002). *Ways to Increase Work Productivity*. Rienika Cipta. Jakarta.
- [31]. Singgih, Elisha Muliani., Icuk Ranga Bawono. (2010). "The Effect of Independence, Experience, Due Professional Care and Accountability on Audit Quality". Universitas Jenderal Soedirman. Purwokerto
- [32]. Soepardi, E. M. (2010). *The Role of BPKP in Handling Curroption Indicative Cases for Procurement of Government Agency Consultancy Services*. Jakarta. BPKP.
- [33]. Sukriah, Ika Akram., Biana Adha Inapty. (2009). "Effect of Work Experience, Independence, Objectivity, Integrity, and Competence on the Quality of Inspection Results". Universitas Sriwijaya. Palembang.
- [34]. Suleiman, Naziru, Aidi Ahmi. (2018). Mitigating Curroption Using Forensic Accounting Investigation Techniques: The Watchdog Perspective. *Indian-Pacific Journal of Accounting and Finance*.
- [35]. Suraida, Ida. (2005). "The Influence of Ethics, Competence, Audit Experience, and Audit Risk on Auditor's Skepticism and Accuracy in Providing Opinions of Public Accountant". *Sosiohumaniora*, Vol. 7 No. 3, November 2005.
- [36]. Tjun Tjun, Lauw., Elyzabet Indrawati Marpaung, Santy Setiawan. (2013). "The Effect og Auditor's Competence and Independence on Audit Quality". *Jurnal Akuntansi* Vol 4 No 1 Mei 2012. Bandung
- [37]. Tuanakotta, Theodorus M. (2010). *Forensic Accounting and Investigative Audit*. Edisi 2. Salemba Empat. Jakarta.
- [38]. Wahono, Sugeng, (2011). *Investigative Audit*. Universitas Narotama. Surabaya.
- [39]. Walker, Paul L., Sarah E. Bonner. (1994). "The Effects of Instruction and Experience on the Acquisition of Auditing Knowledge". *American Accounting Association. The Accounting Review* Vol 69, No 1 (Jan 1994) PP157-178.
- [40]. Widiyastuti, Marcellina., Sugeng Pamudji. (2009). "The Effect of Competence, Independence, and Professionalism on the Auditors Ability in Detecting Fraud". *Value Added* Vol. 5 No. 2
- [41]. Pathak, A. and Mathew, K.J., 2017. Need for care to caregivers: Psychological distress and its socio-demographic correlates among the relatives of persons with mental illness. *International Journal of Psychosocial Rehabilitation*. Vol 21 (2) 3, 12.
- [42]. Srinath, R. and Sendilvelan, S., 2017. Behavioral Problems Perceived by the Alcoholic and His Family A Study among Males in Rural Areas. *International Journal of Psychosocial Rehabilitation*. Vol 21 (2) 13, 19.
- [43]. Sari, S.P., Dwidiyanti, M., Wijayanti, D.Y. and Sarjana, W., 2017. Prevalence, demographic, clinical features and its association of comorbid depressive symptoms in patients with schizophrenia. *International Journal of Psychosocial Rehabilitation*, 21(2).
- [44]. Fuadi, L., 2017. Influence of Behavioral Counseling Techniques, Token Economy and Parent's Parenting Class of Behaviour Prosocial X Syamsulhude Tegallingsah. *International Journal of Psychosocial Rehabilitation*, 21(2).
- [45]. Uhrmann, L.S., Nordli, H., Fekete, O.R. and Bonsaksen, T., 2017. Perceptions of a Norwegian clubhouse among its members: A psychometric evaluation of a user satisfaction tool. *International Journal of Psychosocial Rehabilitation*, 21(2).