



The Effect Of Forensic Audit On The Fraud Prevention With Accountability As An Intervening Variable In Village Government In Langkat Regency

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Abstract

This study aims to analyze the effect of forensic audits on preventing village fund corruption with accountability as an intervening variable in village governments in Langkat Regency. This study uses a quantitative approach with a survey method to 150 village government officials. SEM PLS-based path analysis is used to test the direct and indirect relationships between the research variables. The results show that forensic audits have a positive and significant effect on preventing village fund corruption, both directly and through the accountability variable as a mediator. This finding confirms that the effectiveness of forensic audits will be more optimal if followed by increased accountability of village officials in every stage of financial management. This study provides implications that local governments need to strengthen forensic audit capacity and encourage a culture of accountability to minimize the risk of village fund corruption.

Keyword: Forensic Audit, Fraud Prevention, Accountability, Intervening and Village Government Introduction.

Introduction

Village financial management in Indonesia has seen significant improvements since the enactment of Law Number 6 of 2014 concerning Villages, particularly with the annual increase in village fund transfers. Village funds transferred from the central government are intended to accelerate development, improve community welfare, and reduce disparities between regions. However, despite these noble goals, serious issues have emerged regarding the accountability and integrity of village fund management.

Village fund management in Indonesia is a strategic issue in national development. Since 2015, the central government, through its Village Fund policy, has allocated significant budgets to villages with the aim of accelerating development, reducing disparities, and improving community welfare. Langkat Regency, a regency in North Sumatra Province with a significant number of villages, receives a significant portion of village funds annually. However, the reality on the ground shows that the amount of village funds often does not align with the quality of management and the level of accountability of village governments. The key issue that can be formulated is how forensic audits can influence the prevention of village fund corruption, and the extent to which accountability can mediate this relationship. If village officials' accountability is weak, the effectiveness of forensic audits in preventing corruption will also be low. Conversely, if accountability is high, forensic audits will further strengthen corruption prevention.

This phenomenon is the increasing number of cases of misuse of village funds, which has implications for corruption.

Data from the Corruption Eradication Commission (KPK) shows that village fund corruption cases in Indonesia continue to increase year after year. The methods used range from budget markups, fictitious procurement, to manipulated accountability reports. In Langkat Regency itself, several cases of village fund corruption have come to the public's attention, indicating weak internal and external oversight systems and low accountability awareness among village government officials. This phenomenon signals weak governance and the need for supervisory intervention based on a forensic audit approach.

The influence of forensic audits on corruption prevention cannot be separated from accountability. Accountability is a key principle of good governance. The higher the level of accountability of village government officials in managing village funds, the lower the likelihood of corruption. In other words, forensic audits can strengthen corruption prevention if mediated by a sound accountability system. Accountability extends beyond the obligation to submit financial reports, but also encompasses transparency, integrity, and the moral responsibility of village officials for the use of public funds.

There is an interesting research gap to explore in several previous studies, such as those by Simbolon & Kuntadi (2022), Kristanti & Kuntadi (2022), Su'un & Abduh (2025), Andriani & Zulaika (2019), Saputra et al. (2019), and Solehah, Rahayu, and Putri (2025). Several previous studies have focused primarily on the influence of forensic audits on fraud detection, without addressing the mediation of accountability. Studies linking forensic audits to the prevention of village fund corruption, particularly those that utilize accountability as an intervening variable, are still rare. Most studies only emphasize the importance of accountability or the role of external oversight without examining the mediation of accountability and corruption prevention at the village level. This gap provides scope for theoretical and practical contributions for this research.

The urgency of this research lies in its theoretical and practical contributions. Theoretically, this study enriches the literature on public sector accounting and village governance by presenting a model of the relationship between forensic audits,

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accountability, and corruption prevention. Practically, the research findings are expected to provide input for local governments, inspectorates, and law enforcement officials to strengthen the village fund management oversight system in Langkat Regency. Furthermore, this study also provides recommendations for village governments in developing a more transparent, accurate, and integrated accountability system, thereby achieving clean and corruption-free village governance.

Fraud Triangle Theory

The Fraud Triangle Theory was first proposed by Donald Cressey (1953) in his work "Other People's Money: A Study in the Social Psychology of Embezzlement". This theory explains that fraudulent behavior occurs due to three main factors: pressure, opportunity, and rationalization. These three factors form an interconnected "triangle" that contributes to the likelihood of someone committing fraud. This theory is widely used in studies of forensic accounting, auditing, and governance, including in analyzing corrupt practices in the management of village funds. The Fraud Triangle Theory provides a strong conceptual foundation for understanding why village fund corruption occurs, as well as how forensic audit and accountability mechanisms can play a role in preventing it. This theory emphasizes that fraud prevention cannot focus solely on technical financial aspects but must also encompass psychological, social, and institutional factors that influence the behavior of village officials.

Fraud Prevention

Fraud prevention can be understood as a series of systematic efforts to eliminate opportunities, suppress motivation, and reduce perpetrators' rationalizations for committing fraud. According to Wells (2014), fraud prevention is more effective than prosecution, because the costs of investigation, legal proceedings, and recovery are typically much greater than the costs of prevention. Therefore, governments and public organizations need to establish robust internal control systems, strengthen audit mechanisms, and foster an ethical culture to reduce the opportunities for fraud.

Based on the Fraud Triangle Theory (Cressey, 1953), fraud prevention can be achieved by addressing three primary causal factors: pressure, opportunity, and rationalization. Pressure can be addressed through providing adequate welfare, managing conflicts of interest, and reducing excessive demands on village officials. Opportunity reduction, meanwhile, can be achieved by establishing an effective oversight system, including the implementation of forensic audits. Rationalization can be mitigated by instilling a culture of accountability, transparency, and integrity in village financial management.

Forensic auditing

Forensic auditing is a specialized branch of auditing that focuses on the investigation and disclosure of fraud, asset misappropriation, and financial crimes. According to Singleton & Singleton (2010), forensic auditing is the application of accounting, auditing, and investigative skills to identify, analyze, and prove fraud for use in legal proceedings. Unlike conventional financial audits, which focus on the fairness of financial statements, forensic audits place greater emphasis on proving fraud and tracing legal evidence, so their results are often used in court. Rustiarini et al. (2019) demonstrated that forensic accounting investigations can significantly reduce fraudulent practices in the public sector. Ginting (2025) confirmed that forensic audits combined with accountability mechanisms have proven effective in reducing the level of corruption in village funds in North Sumatra. Research by Solehah, Rahayu, & Putri (2025) also found that the implementation of investigative audits strengthens transparency and public accountability, thereby increasing the effectiveness of fraud prevention. Forensic audits cannot stand alone without a strong accountability system. Public accountability means the village government's obligation to

account for the use of village funds transparently, accurately, and in accordance with applicable regulations. According to Mardiasmo (2018), accountability is one of the main pillars of good governance, ensuring that every budget use can be monitored and accounted for. Within the framework of this research, accountability acts as an intervening variable that bridges the relationship between forensic audits and corruption prevention. The hypothesis development is :

H1: Forensic audits have a positive and significant effect on preventing village fund corruption.

H2: Forensic audits have a positive and significant effect on village government accountability.

Accountability

Accountability is one of the main principles of good governance. Conceptually, accountability is defined as the obligation of a trusted party (agent) to be accountable for the implementation of tasks, the use of authority, and the management of resources to the party giving the mandate (principal). In the context of village government, accountability means that village officials must be able to account for the entire process of planning, budgeting, implementation, and reporting on the use of village funds to the community as the rights holders (main stakeholders). Accountability is also closely related to the Fraud Triangle Theory (Cressey, 1953). In this theory, one of the driving factors of fraud is rationalization, namely the perpetrator's moral justification. Strong accountability can suppress this factor because every action of village officials will be known, monitored, and accounted for. Village officials who are aware of their accountability obligations will think twice before committing fraud, as the risks are significant, both legally and socially. Therefore, accountability is an important instrument in preventing village fund corruption. Rustiarini et al. (2019) found that high levels of public accountability significantly reduced fraudulent practices in the public sector. Ginting (2025) emphasized that villages with high levels of accountability were able to reduce the opportunity for fraud, even when external oversight was limited. The hypothesis development is :

H3: Accountability has a positive and significant effect on preventing village fund corruption.

H4: Accountability mediates the effect of forensic audits on preventing village fund corruption.

Method

The research approach in this study is associative/correlational quantitative research. Based on previous theory and empirical findings, this study develops a conceptual framework that suggests that forensic audits directly influence the prevention of village fund corruption, but this influence is further strengthened when mediated by village government accountability. The following diagram illustrates the relationship between the variables in this study, which serves as a model:



Fig.1. Conceptual Framework

Based on the number of village data in Langkat Regency, the population in this study is 240 villages. The sampling technique used in this study was the Slovin formula, a practical method for determining sample size, provided the population is relatively large. Determining the minimum sample size required for the study requires considering the established error tolerance limits, thus the sample size was set at 150 respondents.

Table 1. Operational definition of variables

Variable	operationalization	Indicator	FA4	0.736				0.576
Forensic auditing	Forensic auditing is an accounting investigation process that uses financial evidence examination techniques to identify, prevent, and prove the existence of fraud/corruption (Singleton & Singleton, 2010)	1. Financial investigation procedures 2. Evidence collection and analysis 3. Fraud detection 4. Forensic auditors' ability to provide recommendations	FA5	0.701	0.928	0.941	0.667	
			FA6	0.597				
			FA7	0.720				
			FA8	0.755				
			AC1	0.762				
			AC2	0.728				
			AC3	0.734				
			AC4	0.793				
Accountability	Accountability is the obligation of village officials to be responsible for managing village funds in a transparent, honest and accountable manner to the community (Mardiasmo, 2018).	1. Transparency of financial reports 2. Compliance with regulations 3. Clarity of accountability 4. Public participation in supervision	AC5	0.752	0.863	0.895	0.548	
			AC6	0.773				
			AC7	0.686				
			AC8	0.717				
			FP1	0.759				
			FP2	0.745				
			FP3	0.857				
			FP4	0.840				
Fraud Prevention	Fraud prevention is a systematic effort to close opportunities, reduce motives, and suppress the rationalization of village officials in committing fraud in managing village funds (ACFE, 2020).	1. Transparency in the use of funds 2. Effectiveness of the monitoring system 3. Compliance with procedures 4. Sanctions and preventive measures	FP5	0.823	0.863	0.895	0.548	
			FP6	0.856				
			FP7	0.829				
			FP8	0.817				

Data analysis used the Multivariate Structural Equation Model (PLS) technique. The structural model is intended to test the relationship between exogenous and endogenous constructs. Meanwhile, the measurement model is intended to test the relationship between indicators and latent constructs/variables.

Results and Discussion

Table 2. Distribution of Respondents' Identities Based on Demographic Characteristics

Characteristics	Category	n	%
Gender	Male	92	61.30%
	Female	58	38.70%
Age	< 30 Year	27	18.00%
	31 – 40 Year	64	42.70%
	41 – 50 Year	45	30.00%
	> 50 Year	14	9.30%
Education	SMA/SMK	48	32.00%
	Diploma	22	14.70%
	S1	71	47.30%
	S2	9	6.00%
Tenure	< 5 Year	39	26.00%
	5 – 10 Year	63	42.00%
	> 10 Year	48	32.00%
Position	Head of Village	18	12.00%
	Secretary	22	14.70%
	KAUR	29	19.30%
	KASI	56	37.30%
	Other Village Apparatus	25	16.70%

The demographic profile of the 150 respondents shows that most village officials were male and within the productive age range of 31–40 years. Nearly half held a bachelor's degree, and many had 5–10 years of work experience, indicating a moderately educated and experienced workforce. Most respondents served as section heads or staff, with fewer occupying top leadership positions. Overall, the sample reflects a diverse and representative group for assessing perceptions of forensic audits, accountability, and corruption prevention in village fund management.

Table 3. Validity and Reliability Test Results (Outer Model – SEM PLS)

Construct	Indicator	Outer Loading	Cronbach's Alpha	Composite Reliability (CR)	AVE
Forensic Auditing	FA1	0.727	0.877	0.905	
	FA2	0.755			
	FA3	0.754			

The measurement model evaluation results indicated that only two indicators were invalid and were therefore excluded from the model. Meanwhile, the other construct indicators in the study met the criteria for convergent validity and reliability. The outer loading values for the remaining indicators exceeded the recommended threshold of 0.70, demonstrating that each item adequately reflects its respective latent variable. Furthermore, the Average Variance Extracted (AVE) values for Forensic Auditing (0.576), Accountability (0.667), and Corruption Prevention (0.548) are all above 0.50, confirming strong convergent validity. In terms of reliability, both Cronbach's Alpha and Composite Reliability (CR) values for all constructs are greater than 0.70, indicating consistent internal measurement. Forensic Auditing shows high reliability ($\alpha = 0.877$; CR = 0.905), followed by Accountability ($\alpha = 0.928$; CR = 0.667) and Fraud Prevention ($\alpha = 0.863$; CR = 0.548). The combination of high loading values, acceptable AVE, and strong reliability coefficients confirms that the measurement model is robust and appropriate for further structural model analysis.

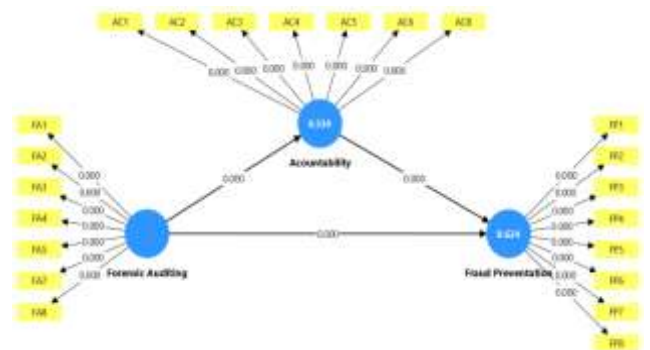


Fig.2. RSquare

The R² value for Fraud Prevention is 0.624, showing that 624% of its variance is explained collectively by Forensic Auditing and Accountability. According to Chin's (1998) criteria, this value falls into the moderate category, indicating that the model has a reasonably strong ability to predict corruption prevention outcomes in village governments.

Table 4. Bostrapping Test

Hypothesis	β (Beta)	t-value	P-value	Decision
Forensic Auditing (FA) → Accountability (AC)	0.734	11.467	0.000	Accepted
Accountability (AC) → Fraud Prevention (FP)	0.405	4.462	0.000	Accepted
Forensic Auditing (FA) → Fraud Prevention (FP) (direct)	0.444	5.639	0.000	Accepted
AF → AC → FP (indirect effect)	0.297	4.171	0.000	Accepted

The results of the SEM-PLS structural model show that all proposed hypotheses are supported and statistically significant. First, the path from Forensic Auditing to Accountability ($\beta = 0.734$; $p < 0.000$) indicates that the implementation of forensic audit procedures significantly enhances the accountability of village government officials. This suggests that stronger investigative and fraud detection mechanisms lead to more transparent and responsible financial management practices. Second, Accountability has a significant positive effect on Corruption Prevention ($\beta = 0.405$; $p < 0.000$). This finding demonstrates that higher levels of transparency, reporting accuracy, and adherence to regulations contribute to reducing the opportunities for corruption in village fund management. Third, Forensic Auditing also shows a direct and significant effect on Corruption Prevention ($\beta = 0.444$; $p = 0.000$). Although the effect size is smaller, this result indicates that forensic audit procedures are effective not only through strengthening accountability but also by directly minimizing fraud risks and detecting irregularities. The mediation analysis further reveals that Accountability partially mediates the relationship between Forensic Auditing and Corruption Prevention, with a significant indirect effect ($\beta = 0.297$; $p < 0.000$) and a VAF of 51.2%. This means that the influence of forensic audits on corruption prevention works both directly and indirectly through improved accountability mechanisms. In summary, the findings confirm that integrating forensic audit practices with strengthened accountability structures is essential in enhancing corruption prevention efforts within village governments.

Discussion

Forensic Audits Influence Fraud Prevention

Forensic audits in the context of village governance are a crucial instrument for preventing corruption, particularly in the management of village funds. Forensic audits differ from regular audits in that they are not solely focused on administrative compliance but also investigative in nature, aiming to identify, analyze, and prove any indications of fraud. According to Singleton and Singleton (2010), forensic audits employ a financial investigation approach that includes asset tracing, detailed document examination, and digital evidence analysis to detect irregularities often uncovered through conventional audits. Therefore, the implementation of forensic audits is expected to increase the effectiveness of preventing corruption in village funds, including in Langkat Regency, which remains vulnerable to misuse of village funds.

Theoretically, this research is supported by the Fraud Triangle Theory proposed by Cressey (1953), which states that fraud arises from pressure, opportunity, and rationalization. Forensic audits play a role in reducing opportunities by closing loopholes for fraud through rigorous investigations, while accountability emphasizes rationalization by demanding transparency and public responsibility. This aligns with Transparency International's (2023) view that effective corruption prevention must be achieved by increasing transparency, strengthening oversight, and improving public accountability systems.

Previous research supports the importance of the relationship between forensic audits, accountability, and corruption prevention. Research by Simbolon & Kuntadi (2022) shows that forensic audits and internal controls have a significant impact on fraud prevention in the public sector. Research by Kristanti & Kuntadi (2022) found that forensic accounting combined with individual morality can reduce the risk of budget misuse in government organizations. Furthermore, research by Su'un & Abduh (2025) demonstrates that forensic and investigative audits can increase the effectiveness of corruption prevention when integrated with a sound oversight system.

Accountability Influence Fraud Prevention

Forensic audits play a crucial role in promoting accountability in the public sector, including village

governments. Forensic audits aim not only to detect irregularities or fraud but also to provide recommendations for system improvements to ensure more transparent and accountable financial management.

Agency theory explains the relationship between the principal (the community as the owner of village funds) and the agent (the village government as the fund manager). In practice, there is potential for information asymmetry because village officials have greater access to financial information than the community. This creates a risk of moral hazard, where officials can abuse their authority for personal gain. Forensic audits serve as an independent control mechanism that can reduce information asymmetry by providing concrete evidence regarding the accuracy of financial reports. With forensic audits, village government accountability to the community can be enhanced because every transaction must be transparently accounted for (Jensen & Meckling, 1976).

Forensic audits can enhance accountability in two ways. First, through their detection function, which detects potential fraud early, enabling village officials to be more careful and transparent in preparing financial reports. Second, through its preventive function, it provides a deterrent effect for village officials due to the threat of legal sanctions if a forensic audit uncovers evidence of fraud. This aligns with Mardiasmo's (2018) argument that public accountability encompasses more than just administrative obligations, but also a commitment to managing funds honestly, transparently, and responsibly.

Several previous studies also support this argument. Research by Andriani & Zulaika (2019) found that forensic audits contribute positively to improving public financial management accountability by providing clear evidence for each transaction. Furthermore, research by Saputra et al. (2019) shows that forensic accounting encourages improvements to more accountable financial reporting systems, particularly in government organizations. Similarly, research by Solehah, Rahayu, and Putri (2025) concluded that forensic audits conducted in public institutions not only reduce fraud but also strengthen institutional accountability through the preparation of more transparent financial reports.

Therefore, forensic audits can be viewed as a crucial factor in fostering accountability in village governments. The implementation of forensic audits will compel village officials to improve village fund management practices, ensure clear evidence of accountability, and foster a culture of transparency. Therefore, the relationship between forensic audits and accountability is positive, with the better the implementation of forensic audits, the higher the level of accountability in village financial management.

Accountability Influences Fraud Prevention

Accountability is one of the key principles of good public financial governance. In the context of village fund management, accountability refers to the obligation of village officials to account for budget use in a transparent, targeted, and compliant manner. According to Mardiasmo (2018), accountability extends beyond administrative reporting and encompasses public disclosure of information so that the public can assess whether village funds have been used appropriately. High accountability reduces the opportunity for fraud, as every use of village funds can be monitored and accounted for.

Based on the Fraud Triangle Theory (Cressey, 1953), accountability can reduce the factors of rationalization and opportunity. Village officials who are obligated to account for all financial activities before the public will find it difficult to rationalize their fraudulent actions. Furthermore, transparent accountability mechanisms reduce opportunities because open financial reports can be audited or examined at any time by external parties or the public. Thus, accountability serves as an internal control that significantly contributes to fraud prevention.

Furthermore, Agency Theory (Jensen & Meckling, 1976) also supports this relationship. This theory explains that information asymmetry between the principal (community) and the agent (village government) often creates a risk of moral hazard. Accountability serves to mitigate this information asymmetry through open reporting and community involvement in the oversight process. This reduces the potential for village officials to abuse their authority, thereby strengthening fraud prevention.

Previous research supports this argument. Research by Dangeubun & Warkula (2022) found that accountability, transparency, and community participation positively influence the effectiveness of village fund management, while simultaneously reducing the opportunity for fraud. Research by Ginting (2025) also showed that the higher the level of accountability of village officials, the lower the level of fraud in village financial management. Meanwhile, research by Sari (2024) revealed that public accountability not only influences the transparency of financial reports but also reduces the risk of fraud in government organizations.

Therefore, it can be asserted that accountability has a significant influence on fraud prevention. Strong accountability will create a transparent village financial management system, reduce opportunities for budget misuse, and increase public trust in the village government. Therefore, in the context of this research, accountability is seen as a crucial factor in strengthening the relationship between forensic audits and preventing village fund corruption in Langkat Regency.

Accountability mediates the influence of forensic audit on fraud prevention

Forensic audits cannot stand alone without a strong accountability system. Public accountability implies the obligation of village governments to account for the use of village funds transparently, accurately, and in accordance with applicable regulations. According to Mardiasmo (2018), accountability is a key pillar of good governance, ensuring that every budget allocation can be monitored and accounted for. Within the framework of this research, accountability serves as an intervening variable, bridging the relationship between forensic audits and corruption prevention. Forensic audits conducted without increased accountability will only produce findings without significant improvements, while the combination of the two can reduce the potential for misuse of village funds. According to Singleton and Singleton (2010), forensic audits encompass investigative activities that generate valid evidence, thereby strengthening the accountability system of public institutions in managing funds. Therefore, the stronger the implementation of forensic audits, the greater the incentive for village officials to be accountable for the use of village funds in accordance with regulations.

Dangeubun & Warkula (2022) emphasize that accountability plays a significant role in the effectiveness of fraud prevention in Village Fund management. This is reinforced by Ginting & Tarigan (2025), who found that forensic audits will only be optimal in preventing fraud if supported by the capacity of village officials in building a public accountability system. Therefore, forensic audits serve not only as a fraud detection tool but also as a driver for the creation of a sound public accountability system. Therefore, the combination of forensic audits and accountability is expected to result in more transparent, accountable, and effective village fund management in preventing corrupt practices, particularly in Langkat Regency.

Limitation Of The Study

This study has several limitations that should be considered when interpreting the findings. First, the research relies on self-reported data from village government officials in Langkat Regency, which may be subject to response bias, including social desirability and reluctance to disclose sensitive information related to corruption. Second, the study focuses only on village governments within one regency, limiting the generalizability of

the results to other regions with different administrative, cultural, or governance characteristics. Third, the research uses a cross-sectional design, which restricts the ability to infer causality between forensic audit practices, accountability, and corruption prevention. Fourth, the measurement indicators for forensic auditing, accountability, and corruption prevention are based on perceptual assessments rather than objective audit findings, which may not fully capture the actual conditions in the field. Lastly, contextual factors such as political influence, community participation, and regulatory enforcement were not included in the model, even though they may significantly affect corruption prevention efforts. Future studies are recommended to incorporate multi-method data collection, expand the research area, and consider additional variables that may provide a more comprehensive understanding of corruption prevention in village financial management.

Conclusions and Recommendations

This study concludes that forensic audit plays a significant and positive role in preventing corruption in the management of village funds. The implementation of forensic audit procedures—such as evidence-based investigation, fraud detection techniques, and systematic examination of financial irregularities—contributes directly to reducing opportunities for corruption within village governments in Langkat Regency. Furthermore, the study finds that accountability serves as an effective intervening variable, strengthening the relationship between forensic audits and corruption prevention. Higher accountability practices, including transparency, responsibility, and adherence to regulations, enhance the effectiveness of forensic audits in identifying and mitigating fraud risks. Overall, the findings emphasize that both forensic auditing and strong accountability mechanisms are essential components in safeguarding village financial management and promoting clean governance.

Based on the results of this study, several recommendations are proposed: Strengthen Forensic Audit Capacity. Local governments should enhance the competence of auditors by providing specialized training in forensic techniques, fraud investigation, and digital forensic tools. Village governments should integrate forensic audit procedures into their regular financial oversight mechanisms to ensure continuous monitoring and early detection of irregularities. Village officials must improve documentation, transparency, timely reporting, and adherence to Standard Operating Procedures (SOPs) to support effective financial governance.

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