

***THE INFLUENCE OF THE WHISTLEBLOWING SYSTEM ON FRAUD DETECTION IN EFFORTS TO ERADICATE CORRUPTION***

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***ABSTRACT***

*This study aims to determine the influence of whistleblowing systems on fraud detection on efforts to eradicate corruption in government agencies in Indonesia. Populace from the study is all forensic auditors in government agencies and private companies, while the sample used is 100 investigators in government agencies who have a whistleblower system in their agencies. The research method carried out was to analyze using PLS using Three variables, namely Whistleblowing System (X), Fraud Detection (Z), and Efforts to Eradicate Corruption (Y). The results of the study from pls grouped the variables of whistleblowing system significant on fraud detection variables and also variables of efforts to eradicate corruption crimes, while fraud detection variables have an effect and are significant on efforts to eradicate corruption in agency instan the government in Indonesia.*

***Keywords: Whistleblowing System, Fraud Detection, Efforts to Eradicate Corruption Crimes***

**INTRODUCTION**

The number of corruption cases involving several companies, especially in the public sector and private companies involved in fraud, such as the OTT case carried out by the KPK against perpetrators of corruption and bribery, and the whistleblowing system itself has been made by public service offices, namely at the Directorate General of Taxes, the Inspectorate of Transportation, and several other government agencies in Indonesia to assist the Government in reducing several corruption cases. namely in the prevention and detection of fraud which usually occurs a lot both in government agencies and in some companies that are also related to government agencies, such as those related to the Directorate General of Taxes, the Inspectorate of Transportation and several other government agencies.

The whistleblowing system is used to provide a forum for every whistleblower to dare to report cases of fraud that occur in several government agencies and several other government agencies and also several other private companies without having to feel afraid to disclose as long as the evidence can be owned by the whistleblower to cover fraud cases, corruption cases of bribery cases, and others related to fraud committed in the company, without having to feel alarmed by various kinds of intimidation on the part of fraud violators because the whistleblower will be protected.

In the Directorate General of Taxes itself in 2010 already existed and began to form a whistleblowing system which was used as a forum for a whistleblower to complain about fraud or violations committed by internal parties of the Directorate, as well as in the Inspectorate of Transportation there has also been a whistleblowing system since 2015, as well as the establishment of a whistleblowing system formed in several agencies both government and private in Indonesia, which is indeed used for outside parties and insiders who want to report cases of fraud that occur within the agency or people outside the agency who commit fraud with parties within the government agency.

With so many whistleblowers who have begun to dare to report corruption cases to the whistleblowing system, it has become one of the phenomena that deserves appreciation by several agencies as a form of public concern for cases of eradicating corruption crimes that in recent years have been carried out by the BPK, KPK, Tax Office, Ministry of Transportation and several other government agencies and private companies in eradicating corruption crimes.

## **LITERATURE REVIEW**

### ***Investigative Audit***

According to Theodorus, (2012:322) that investigation can simply be defined as an attempt at proof. Where in general this proof often ends up in court based on the provisions of the applicable procedural law. Meanwhile, according to Diaz, (2013: 263) that audit techniques can be used in investigations or fraud examinations where there are known suspected cases of fraud that are not widely known to many people so that these techniques can be entered or disguised during routine audits.

### *Whistleblowing System*

According to Nugroho, (2015) the violation reporting system or commonly called the whistleblowing system is a forum for whistleblowers to complain about fraud or violations committed by internal parties of the organization. Good handling of the whistleblowing system is expected to increase awareness that employees in government agencies must be able to continue to maintain their integrity, because otherwise there will be other whistleblowers who will disclose their integrity deviations in carrying out their duties and result in imposing punitive sanctions regardless of fur. With the implementation of the whistleblowing system, it is hoped that it can create a clean, professional and responsible state apparatus, (Ministry of Finance, 2013). a person who reports a violation or fraud (whistleblower) in western countries is on average used as a role model / role model (Vinten, 1992) for their brave actions to report unethical or illegal actions, even though it poses a great risk to their work career, personal life, and mental outlook towards them, (Ana, 2013), a whistleblowing system launched by the Director General of Taxes to change the permissive culture into a culture corrective which means that it will not tolerate violations by reporting them through the means of a whistleblowing system ([www.pajak.go.id](http://www.pajak.go.id), 2012). Malik, (2010:3) says that none of them pay attention to the public's inten view of them, because of the motivation that wants to do something right in the organization in which they are responsible. So here it can be concluded that the whistleblowing system is a forum established by both the Director General of Taxes, the Inspectorate and several other government agencies.

### *Fraud Detection*

Tuanakotta, (2012) in Sandari, (2018) said that fraud detection is part of an investigative fraud audit, while according to Bologna, (1995) Fraud is intentional fraud, generally described as something in lying, committing fraud, and committing theft, while fraud can be committed whether it is against customers, creditors, suppliers, investors, bankers, insurance companies, or government authorities, for example, by committing tax fraud, stock fraud, and so on. Auditors as people who carry out the trust of the public in the cases they examine, an auditor will also detect fraud, for that it is necessary to have the ability that can be used in detecting fraud, the way is to look at signs and signals coming from inside and outside the company, (Setiawan, 2003). According to Tri Ramayana Koroy, (2008) that auditors in detecting fraud in the examination of financial statements, auditors need to understand the nature, frequency and ability to detect. auditors should not be complacent with the results of existing audits because auditors have

limitations in the implementation of fraud detection that are rarely faced such as fraud, especially those hidden by fraud perpetrators, Karyono, (2013:48) in Endang Sri Wahyuni, (2018) said that the activity of preventing and combating fraud is a low cost because of fraud prevention efforts that will provide large savings on detection costs, investigations and judicial processes that can be suppressed can even be dispensed with.

The Financial and Development Supervisory Agency, (2008) stated that fraud prevention is an integrated effort that can suppress the occurrence of factors causing fraud or fraud triangle, namely: 1) Reducing the opportunity for fraud to occur. 2) Reduce pressure on employees in order to meet needs. 3) Develop a company code of ethics. 4) Minimize the reasons for making justifications /rationalizations for the fraud committed. According to Amrizal, (2004:40) in Martondang, (2010) the main role of internal auditors in accordance with their function in preventing fraud is to try to eliminate or minimize the cause of the fraud. Because the prevention of fraudulent acts will be easier than overcoming if there is already fraud that often occurs in an entity if internal control is absent, weak or carried out loosely and ineffectively, employees are hired without thinking about their honesty and integrity, employees are organized, poorly exploited, placed under great pressure to achieve financial goals and objectives that lead to fraudulent actions, the management model itself commits fraud, and is ineffective and disobeys applicable laws and regulations, trusted employees have personal problems that cannot be solved, usually financial problems, the health needs of their families, and an excessive lifestyle. and an industry in which the company itself is a part that has a history or tradition of cheating. Because fraud prevention in general is an activity carried out by management in terms of the use of regulations, systems and strategies that help prove that the actions needed have been carried out by the board of commissioners, management, and other personnel of the company in order to be able to provide sufficient seriousness in reaching 3 (three) main objectives are: reliability of financial whistleblowers, the usability and ability of surgery and compliance with official laws and regulations.

It can be concluded that in carrying out the elimination of lies is a detection that has a deep character and is carried out by forensic auditees when there has been fraud in financial statements.

### ***Eradication of Corruption***

According to Theodorus, (2012:25) that in an effort to prevent corruption and improve the effectiveness and efficiency of tax services, the KPK has conducted a study of the tax service

system at the Directorate General of Taxes (DPJ), especially on the DGT's eight superior services program. The study was conducted on January 23, 2008. The results of the study were submitted by the KPK to the Minister of Finance, Sri Mulyani on August 20, 2008. The KPK conducted field studies in 23 locations, namely at the DGT Head Office, six DGT regional offices, and 16 Tax Service Offices (KPP). In addition, the KPK also conducted literature reviews and brief observations in a number of KPP. According to Nixson (2013) that (a) in terms of legal protection for whistleblowers in some countries has received strict legal protection even the complainant gets compensation from the proceeds of the state refund. Meanwhile, in Indonesia, juridically normative, based on Law No. 13 of 2006, whistleblowers and justice collaborators have not received maximum legal protection, as well as, SEMA No. 4 of 2011 that whistleblowers and justice collaborators only get leniency; (b) while the ideal form of legal protection is to provide legal protection to whistleblowers and justice collaborators to the maximum extent, that is, they are only to be rewarded, treated, and protected from all claims for reports that have been disclosed either in part from the perpetrator or not part of the perpetrator. There are several factors that can influence the occurrence of corruption crimes, namely greeds, opportunities, needs and exposures. This distress factor occurs because there is a push that causes someone to cheat, this happens as a result of financial needs or problems. Secondly, there is an opportunity due to the ineffectiveness of internal control in the company. Third, the need that a person feels financially deficient due to lifestyle so that he commits corruption and the last is because of the disclosure where this disclosure occurs when there is an indication that someone has been revealed to have committed corruption. The factors mentioned above must be prevented or attributed so that there is no corruption crime and can reduce the level of corruption in the company. And the strategy used to eradicate corruption that prioritizes control over the elements that play the most role in corruption crimes is, first, because the second opportunity for corruption is the desire to commit corruption. Corruption will occur if there are opportunities and desires that exist at the same time. Therefore those two things need to be controlled. The chances of corruption will be reduced by systematically making changes, while the desire can be reduced by effectively enforcing the law and frightening, as well as enforcing the mechanism in an accountable manner. Another way is to prevent and educate the public not to be pro-corruption which in principle is that corruption cannot be prevented in just one way because corruption is like water, it will flow to various sides. There are also forms of prevention of corruption crimes in Indonesia, including those that can be seen from the investigation and audit examination of the calculation of state losses (Bastian, 2002) in

Rony.M. et al, (2018). According to Yuhertiana, (2005) in Rony, et al, (2018) argues that an investigative audit is an examination activity of a certain scope, the period of which is not limited, more specifically on those areas per that allegedly contain indications of inefficiency of abuse of authority, with the results of the audit recommendations to be followed up at the level of deviation of authority found. This is supported by previous research from the results of research conducted by Ewi Banjarnahor, (2014) in Rony.dll, (2018), the results of the analysis showed that partially and simultaneously there was a cynical influence between the implementation of investigative audits on the disclosure of corruption cases of corruption crimes (fraud).

The investigative audit process produces evidence that is used to highlight criminal cases faced by investigators. It can be concluded that in the eradication of corruption, all parties must be involved in efforts to refund state money by protecting whistleblowers who make reports on fraud cases.

### ***The Effect of Whistleblowing System on Fraud Detection***

One of the most effective ways to prevent and combat fraud is through the whistleblowing system. namely in various studies such as the Organization for Economic Cooperation and Development (OECD), the Association of Certified Fraud Examiners (ACFE) and the Global Economic Crime Survey (GECS), therefore the implementation of an effective whistleblowing system needs to be encouraged in every organization (KNKG, 2008). Because by implementing an effective Whistleblowing system, it will be able to minimize the occurrence of fraud because with the organization's commitment to whistleblower protection policies, with a clear reporting mechanism and evaluation and improvements made to increase the effectiveness of the whistleblowing system, it will encourage whistleblower participation to be more courageous to act and report fraud that he knows about. This means that with the whistleblowing system, it will be able to reduce the culture of silence towards a culture of honesty and openness that is useful for preventing fraud. The results of a study conducted by Agusyani (2016) found that the whistleblowing system has a significant influence on preventing fraud. Because the whistleblowing system is a forum used for fraud prevention, so in implementing a whistleblowing system in the organization or organization, it is very important to prevent fraud, so the better the implementation of the whistleblowing system in the organization, the higher the level of fraud prevention. Based on the opinions discussed above, the hypothesis made is:

H1 = Whistleblowing system has a significant effect on fraud detection in the public sector.

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*The Effect of the Whistleblowing System on Efforts to Eradicate Corruption*

According to Nixon (2013) that, the legal protection form of whistleblowers in some countries has received strict legal protection even whistleblowers get a conversation from the results of state refunds. Meanwhile, in Indonesia, juridically normatively, based on Law No. 13 of 2006, whistleblowers and justice collaborators still do not get maximum legal protection. Maryanto (2012) that there are aspects of law enforcement that often go unnoticed by law enforcement because the person has a position and contribution in law enforcement issues and violations or acts of corruption against the PBJP. Whistleblowers and whistleblower witnesses can provide important information about corruption, but due to the lack of protection to whistleblowers it ends up making mereja become without the courage to report the actual circumstances. The facts on the ground show that many witnesses who want to report cases of fraud on it are the head of the service or the head of the region but as subordinates are actually exposed to victims of corruption cases committed by their superiors. This happens because the construction of corruption crime charges is always based on the existence of formal evidence, documents, witnesses, testimony, and confessions, but is also based on the dogmatic paradigm of juridical or conservative law, so that the real culprit (the actual culprit) can avoid criminal law accountability, it is not easy for evidence that is used as the basis for prosecution by the Police and Prosecutors is often used as an argument for law enforcement officials to quickly follow up on investigations and investigations, as well as prosecutions. In this context, in addition to the need for the Protection, Witnesses and Victims Law which is intended so that everyone who hears or experiences a case for himself, the whistleblower in corruption criminal cases feels safe from various threats when he gives information for the purposes of investigation, investigation, prosecution, and examination in court. Based on the provisions of Article 10 paragraph (1) of Law 13/2006, which can enjoy the status of "safe" as stated in Article 10 paragraph (1), it is only limited to whistleblowers who provide information to law enforcement regarding the occurrence of a criminal act. Based on the opinions discussed above, then the hypotheses made are:

H2 = Whistleblowing system has a significant effect on efforts to eradicate corruption in the public sector.

*The Effect of Fraud Detection on Efforts to Eradicate Corruption*

According to Theodorus, (2012) said that an investigative audit is an examination of fraud concerning the acquisition of assets and taking statements, writing reports, testimonies, findings

and assisting in the detection and prevention of fraud against the disclosure of corruption crimes.

Based on the opinions discussed above, the hypothesis made is:

*H3 = Fraud detection has a significant effect on efforts to eradicate corruption in the public sector.*

## **RESEARCH METHODS**

This research is included in the type of quantitative research with an associative level of research explanatory that has the aim of finding the relationship of two or more variables, Creswell (2014: 4) states that the quantitative approach is a research method whose process involves collecting data, analyzing, interscribing and writing the results found.

### ***Population and Sample***

According to Malhotra, (2004) the population is a composite of all elements that have a similar set of characteristics associated with the turpentine of research problems. Population is a generalization area consisting of subjects or objects that have certain qualities and characteristics set by the researcher for research and then conclusions drawn based on data. The population in this study is Forensic Auditors or usually called investigators and has fraud certificates in government agencies and private agencies and who work as forensic auditors or investigators. While the sample is part of the characteristics and numbers possessed by the population. Here researchers use techniques in determining the number of samples. According to Sugiyono, (2012), the definition of purposive sampling is a technique in determining samples based on certain criteria or considerations. The criteria for determining the sample used in this study are to have the following criteria: Forensic Auditor or Investigator who has handled fraud cases, has experience handling fraud cases for at least 1 year, has a CFE or CFrA Certificate, and is a member of ACFE or APIP.

### ***Description of Respoden***

Primary data collection was carried out by distributing questionnaires to respondents, namely forensic auditors in government agencies and private companies. Questionnaires are distributed by direct delivery. The number of questionnaires distributed is 110 questionnaires, to those who have worked for at least 1 year in handling fraud cases. Of the 110 questionnaires shot only 100 were shot.



### *Time and Place of Research*

The research site was carried out in government agencies, private companies, consulting offices that have a whistleblowing system in their agencies and their companies, and the time this research was conducted from August 2021 to January 2022 to conduct surveys, disseminate questionnaires, and conduct interviews on the objects studied.

### *Data Types and Sources*

Judging from the objectives, this type of research is a causal study, which is a type of research whose main purpose is to obtain evidence regarding cause-effect relationships, (Malhotra, 2013). Hypothesis testing here explains the nature of a particular relationship, or determines the differences between groups or freedom (Independent) two or more factors in the situation. The type of investigation in research is the determination of causal research relationships (causal research). While the level of this intervention is minimal, the types of data used in this study are qualitative and quantitative. Qualitative data is information data in the form of verbal sentences and is not a symbol of numbers or numbers. Quantitative data can be obtained through a process using in-depth analysis techniques and cannot be obtained directly. Meanwhile, qualitative data can be obtained through observation, interviews, and observations. Quantitative data is data in the form of numbers obtained from the results of the distribution of questionnaires and then processed using statistical analysis tools. Data are obtained by measuring the value of one or more variables in the sample. All data that in turn are measured variables, can be classified into quantitative and qualitative data (Kuncoro, 2013). The variables studied have five variables, namely free variables, bound variables and intervening variables. As free variables, namely Whistleblowing System (X1), and the intervening variable is Fraud Detection (Z), and the bound variable is Efforts to Eradicate Corruption Crimes (Y). The following is a design of the research that will be carried out. In this study, the authors used two data sources, namely primary data obtained by the author directly and the results of interviews and distributing questionnaires directly, namely forensic auditors or investigators who have a whistleblowing system in government agencies and private agencies in Indonesia. And secondary data obtained by the author through reporting documents from the whistleblower that are directly related to the title under study.

### *Data Processing Process*

The data processing process in this study uses the calculation of the Partial Least square (PLS) method because PLS is one of the methods of solving Structural Equation Modeling (SEM) which in this case is more than other SEM techniques.

### *Research Variables and Operational Definitions*

#### *Dependent Variables*

#### *Definition of Efforts to Eradicate Corruption*

Following Theodorus (2012), Nixson (2013), dan Romy (2018), this study measured the variables of efforts to eradicate corruption as dependent variables, which were given a value of 4.5 – 5 or very good if efforts to eradicate corruption crimes were used as an effort to improve the effectiveness of tax services and other services in government and private agencies where a forum for whistleblowers to report fraud cases and investigative audit processes that carried out and produced evidence used to shed light on the criminal case faced by the investigator. Indicators of Efforts to Eradicate Corruption Crimes, Prevent fraud, law enforcement for perpetrators of corruption, provide legal protection for whistleblowers, reduce opportunities for corruption in several agencies, and educate the public not to be pro-corruption, add a whistleblowing system for internal control, expose corruption in the mass media, look for wealth from corruption that is laundered, confiscate the assets of corruptors who have been proven guilty.

#### *Independent Variables*

#### *Definition of Whistleblowing System*

In whistleblowing system theory according to Nugroho, (2015), and Ana Sofia, (2013). This study measures the whistleblowing system variable as an independent variable where in uncovering deviations will be sentenced and how to change a permissive culture into a corrective culture. Indicators of the Whistleblowing System, measured as follows whistleblowing system established both by the Director General of Taxes and several other government agencies and also those established by private companies where this container is used to report, and protection for whistleblowers who report, do not tolerate violations, change corrective culture, role models, report unethical actions, create a clean apparatus.

*Intervening Variables*

*Definition of Fraud Detection*

According to Martondang, (2010), Lekatompessy, (2003), Herawaty and Yulius Susanto, (2008), this study measures the professional expertise variable as an independent variable where it is given a good value if professional expertise is used as a profession for a forensic auditor to carry out his profession professionally.

Fraud Detection Indicators are by conducting investigations with audit techniques by documenting evidence, conducting investigations with taxation techniques, conducting investigations with follow the money techniques, conducting investigations by analyzing elements of unlawful acts, conducting investigations with procurement investigations, conducting investigations with forensic computers, conducting investigations by conducting interviews, conducting investigations by conducting investigations interrogation, and conducting investigations by conducting cover-up operations, tracing traces of hidden fraud.

*Conceptual Framework*



Figure 1: Conceptual Framework

**RESULTS AND DISCUSSIONS**

*Path Coeffisient (Hypotesis Test)*

Path Coeffisient (Hypothesis Test) The proposed hypothesis testing is carried out by testing the structural model (inner model) by looking at the R-square value which is a goodness-fit test of the model. In addition, by looking at the path coefficients which show the parameter coefficient and the t-statistical significance value. The significance of the estimated parameters can provide information regarding the relationship between the research variables. The limit for rejecting and accepting the hypothesis proposed above is 1.96 for a p-value of <0.05. The following Hypothesis Test table based on Path Coefficient (Mean, STDEV, P-Values) presents the output

for structural model testing as follows.

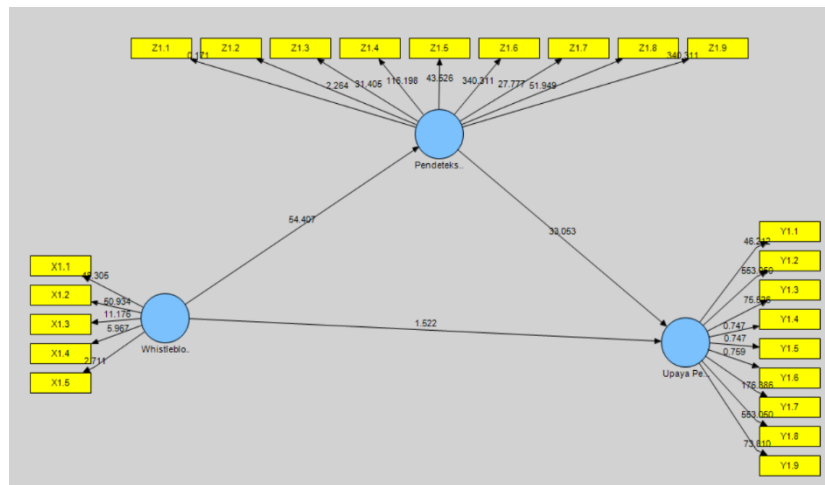


Figure 1. Coeffisien Path Measurements (Hypothesis)

Table 1. Path Coeffisien

|   | PC     | T-Statisti<br>(Io/STERRI) | P-Value |
|---|--------|---------------------------|---------|
| Whistleblowing System (X1) -Fraud Detection > (Z)                 | 0.8916 | 54.4072                   | 0.0163  |
| Whistleblowing System (X1) -> Efforts to Eradicate Corruption (Y) | 0.0457 | 1.5215                    | 0.0300  |
| Fraud Detection (Z) -> Efforts to Eradicate Corruption Crimes (Y) | 0.9468 | 33.0531                   | 0.0286  |

Source: Processed Author, 2022

Based on the path coefficient table, it is known as follows:

1. The effect of the whistleblowing system on fraud detection is positive (0.8916) and significant with t-statistics ( $54.407209 > 1.96$ ) or p-value ( $0.01638 < 0.05$ ). Hypotheses are accepted.
2. The effect of the whistleblowing system on efforts to eradicate corruption crimes has a positive value of (0.0477) and is not significant with t-statistics ( $1.521 < 1.96$ ) or p-value ( $0.0300 < 0.05$ ). The hypothesis is rejected.
3. The effect of fraud detection on efforts to eradicate corruption crimes is positively valued at (0.946) and significant with t-statistics ( $33.05 > 1.96$ ) or p-value ( $0.02 < 0.05$ ) hypothesis accepted.

### *Results of Research and Discussion*

Whistleblowing system has a positive and significant influence on fraud detection. This means that in containers established in several government institutions, it is used for whistleblowers to report fraud cases to create a clean apparatus and become a corrective culture, besides that this container can be used as a model roller in government and private agencies.

Whistleblowing systems have a positive and insignificant influence on efforts to eradicate corruption and the professionalism of forensic auditors. This means that the whistleblowing system established by government agencies has not been effective in uncovering corruption cases, there are many other variables that can be used to uncover and eradicate corruption cases.

Fraud detection has a positive and significant effect on efforts to eradicate corruption. This means that the detection of fraud committed by forensic auditors is very necessary in uncovering corruption cases.

### **CONCLUSION**

Simultaneously, the variables of economic growth, regional spending, and poverty levels have a significant effect on the human development index in East Kalimantan Province for the 2010-2021 period. Provide legal protection for whistleblowers and add a Whistleblowing system in several agencies, both in the public sector and in the private sector. Which is used to search for wealth from corruption that has been money laundry and confiscate the property of corruptors who have been found guilty.

Furthermore, researchers are expected to be able to use other free variables that are suspected to affect efforts to eradicate corruption crimes by the professionalism of forensic auditors in several government agencies.

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