The Role of Forensic Accounting and Investigative Auditing in Improving Fraud Detection: The Moderating Effect of Auditor Professionalism

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ABSTRACT	ARTICLE INFO
This study aims to analyze the effect of forensic accounting and investigative auditing on fraud disclosure, as well as to examine the role of auditor professionalism as a moderating variable. The method used is quantitative with the Partial Least Square (PLS) approach through SmartPLS software. The sample in this study consists of internal and external auditors who have experience in handling fraud. The results of this study indicate that forensic accounting and investigative auditing have a positive and significant effect on fraud disclosure. However, auditor professionalism was not found to moderate the relationship between forensic accounting and investigative auditing and fraud disclosure. These findings indicate that auditors' technical competence in forensic accounting and investigative auditing already encompasses the elements of professionalism required in the fraud detection process. This study provides practical contributions in increasing the focus on developing the technical competence of auditors and expanding theoretical studies in the field of auditing and fraud prevention.	

INTRODUCTION

Fraud is a widely discussed issue in Indonesia today. In general, fraud is a deliberate act of deception that benefits certain individuals or groups, but harms other parties. In accounting, there are two types of errors: mistakes (errors) and fraud. The main difference between the two lies in the element of intent. According to existing standards, detecting fraud is often more difficult than identifying errors, because perpetrators, whether management or employees, usually try to hide their fraudulent actions (Anggraini et al., 2019). Fraud is a serious issue not only in the public sector, but also in the private sector and non-profit organizations. Fraudulent acts such as financial statement manipulation, asset misappropriation, or embezzlement pose a serious threat to organizational transparency and accountability. According to a 2022 report by the Association of Certified Fraud Examiners (ACFE), losses due to fraud amount to 5% of the average annual revenue of organizations worldwide (Association of Certified Fraud Examiners, 2022). In Indonesia itself, reports from the Supreme Audit Agency (BPK) note that there are still high levels of budget irregularities in various institutions (*BPK RI.Pdf*, n.d.). Therefore, the need for investigative and forensic approaches in auditing is becoming increasingly urgent in order to improve the effectiveness of fraud detection (Oyerogba, 2021).

The increase in fraud cases in Indonesia shows that supervision by internal and external auditors has not been optimal. Approaches such as forensic accounting and investigative auditing are needed to uncover fraudulent practices or fraud in greater depth.

Forensic accounting combines aspects of auditing, accounting, and law, while investigative auditing focuses on gathering evidence of intentional fraud (Mulyandini & Simatupang, 2022). However, the effectiveness of fraud detection depends not only on the method, but also on the professionalism of the auditor conducting it. Auditors with high integrity, competence, and independence can improve accuracy and objectivity in the investigation process (Fatimah & Pramudyastuti, 2023).

This study is based on the Theory of Planned Behavior (TPB) developed by Ajzen (1991), which states that a person's behavior is determined by their intention, which is formed through three main components: attitude towards behavior, subjective norms, and perceived behavior control. In the context of auditing, the auditor's attitude toward forensic accounting, investigative auditing, internalized professional ethical norms, and belief in self-efficacy are important factors in shaping the auditor's intention to detect fraud (Ajzen, 1991; Made et al., 2014). With reference to the Fraud Triangle Theory, fraud occurs due to pressure, opportunity, and rationalization that can develop in an opaque government system (Cressey, 1953). Therefore, forensic accounting and investigative auditing not only function as fraud detectors, but also as preventative measures through the process of identifying risk factors.

Previous studies have shown that forensic accounting has a significant impact on fraud disclosure. Studies supporting these findings include those conducted by (Amalia Rifani & Hasan, 2022; Aris Dianto, 2023; Kristanti & Kuntadi, 2022; Lestari & Kuntadi, 2022; Meiryani et al., 2023; Newman et al., 2023; Oyerogba, 2021; Pramesti S.W & Kuntadi, 2022; Putri & Wahyundaru, 2020; Rahmah, S. Kom., M.Si. & Sinaga, 2023). These studies indicate that the application of forensic accounting plays a role in improving the effectiveness of fraud detection and disclosure.

However, several studies have found the opposite result, namely that forensic accounting does not have a significant effect on the disclosure of fraud. Studies supporting these findings include those conducted by (Ardiansyah, 2023; Kasran, 2020; Pamungkas & Jaeni, 2022). These differing results indicate inconsistencies in the literature that need to be further examined to understand the factors that can moderate or influence the effectiveness of forensic accounting in detecting and uncovering fraud.

In addition, previous studies have also revealed that investigative audits have a significant effect on fraud disclosure. Studies supporting these findings include those conducted by (Achyarsyah & Rani, 2020; Amalia Rifani & Hasan, 2022; Cintya Nari Ratih & Sisdyani, 2023; Ikhtiari & Nurfadila, 2022; Kristanti & Kuntadi, 2022; Lestari & Kuntadi, 2022; Lutfi et al., 2023; Makhmuro & Nurcahya, 2023; Oyerogba, 2021; Putri & Wahyundaru, 2020; Rahmah, S. Kom., M.Si. & Sinaga, 2023; Sudarmadi, 2023). These findings reinforce the view that investigative auditing is an effective method for uncovering fraud, particularly through an in-depth approach based on concrete evidence.

On the other hand, auditor professionalism is also a factor that is examined in relation to fraud detection. Several studies indicate that auditor professionalism has a significant influence on the success of fraud detection, as evidenced in studies conducted by (Amalia Rifani & Hasan, 2022; Aris Dianto, 2023; Hasbi, 2019; Lutfi et al., 2023; Putri & Wahyundaru, 2020). In this context, professionalism encompasses the aspects of competence, ethics, independence, and integrity of auditors in performing their duties, which contribute to improving the effectiveness of fraud detection and disclosure.

However, different findings were revealed by (Larasati et al., 2020), who stated that professionalism had no significant effect on fraud disclosure. The variations in findings across these studies reflect gaps in the literature that remain to be fully addressed. This indicates the need for further exploration, especially to gain a deeper understanding of the role of professionalism as a moderating variable in the relationship between forensic accounting and investigative auditing in the effectiveness of fraud detection. By examining how auditor professionalism, which includes integrity, competence, and ethical compliance, can strengthen or even change the influence of forensic accounting and investigative

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auditing on fraud disclosure, given the limited research that explicitly tests auditor professionalism as a moderating variable, this study is relevant to fill the existing gap and contribute to the development of significant theoretical and practical literature.

The Influence of Forensic Accounting on Fraud Disclosure

Based on the Theory of Planned Behavior (Ajzen, 1991), forensic accounting shapes auditors' positive attitudes toward fraud detection behavior. When auditors have knowledge and expertise in forensic accounting techniques such as abnormal ratio analysis, supporting document examination, and investigative interviews they become more confident that this approach can produce effective and accurate findings (Ajzen, 2002; Batubara, 2020). This belief reinforces their positive attitude and ultimately increases their intention to apply it to uncover fraud.

Based on the Fraud Triangle Theory (Cressey, 1953), forensic accounting directly targets the element of opportunity. The application of adequate forensic techniques strengthens internal control systems by improving detection capabilities, thereby narrowing the opportunity to commit fraud without being detected (Afriyie et al., 2023). With reduced opportunity, the effectiveness of fraud detection will increase.

Previous studies have shown that the application of forensic accounting plays an important role in supporting the fraud disclosure process. Auditors' competence in forensic accounting facilitates the process of identifying fraudulent acts (Rahmah, S. Kom., M.Si. & Sinaga, 2023). Meanwhile, inspection techniques in forensic accounting can assist auditors in detecting indications of irregularities (Pramesti S.W & Kuntadi, 2022). Some also emphasize that procedures in forensic accounting are useful for uncovering fraud in a more systematic manner (Kristanti & Kuntadi, 2022). Similar findings were reported by several other researchers, such as (Amalia Rifani & Hasan, 2022; Meiryani et al., 2023; Oyerogba, 2021; Putri & Wahyundaru, 2020; Sudarmadi, 2023) who stated that forensic accounting supports the effectiveness of fraud detection by providing an evidence-based approach.

H1. Forensic accounting has a positive effect on fraud detection.

The Influence of Investigative Auditing on Fraud Disclosure

From the perspective of the Theory of Planned Behavior, investigative audits contribute greatly to auditor's perceived behavioral control. Comprehensive investigative audit procedures which focus on evidence gathering, identification of motives, and parties involved provide auditors with clear tools and methodologies to carry out their roles (Anggraini et al., 2019; Cintya Nari Ratih & Sisdyani, 2023). When auditors feel they have the capacity, resources, and effective methods (high perceived behavioral control), their confidence in being able to uncover fraud increases, thereby strengthening their intentions and actual behavior (E.T et al., 2020).

Through the lens of Fraud Triangle Theory, investigative auditing serves as a proactive response to the three elements of fraud. This audit not only narrows opportunities through in-depth investigation, but can also reveal the pressure faced by perpetrators and the rationalizations they use (Cressey, 1953). By investigating thoroughly, investigative audits are able to uncover the root causes and modus operandi of fraud, resulting in a more comprehensive disclosure.

Previous studies have stated that investigative audits have a significant effect on fraud detection. Investigative audits are considered an appropriate approach in responding to cases of fraud, as they focus on in-depth evidence collection and analysis (Ardiansyah, 2023; Lutfi et al., 2023). This audit process enables auditors to identify indications of fraud in a more targeted and accurate manner (Rahmah, S. Kom., M.Si. & Sinaga, 2023). In addition, the effectiveness of fraud detection also increases when auditors have an understanding and skills in investigative audit techniques (Pramesti S.W & Kuntadi, 2022). Investigative audits also play a role in obtaining relevant and sufficient evidence in assessing the existence of fraudulent acts (Ikhtiari & Nurfadila, 2022; Pamungkas & Jaeni,

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2022). Similar findings were also revealed by a number of other researchers who stated that investigative audits help auditors in compiling objective and data-based fraud evaluations and reports (Amalia Rifani & Hasan, 2022; Makhmuro & Nurcahya, 2023; Oyerogba, 2021; Putri & Wahyundaru, 2020; Sudarmadi, 2023).

H2. Investigative audits have a positive effect on fraud disclosure.

Auditor Professionalism as a Moderator of the Influence of Forensic Accounting on Fraud Disclosure

The Theory of Planned Behavior places auditor professionalism as a manifestation of strong subjective norms. Professional values such as integrity, objectivity, and commitment to professional ethics are social pressures and expectations that are internalized from the professional environment (Barrainkua & Espinosa-Pike, 2018; Kalbers & Fogarty, 1995). A professional auditor not only has technical competence (forensic accounting) but is also driven by a moral obligation to act in accordance with the norms of their profession.

From the perspective of Fraud Triangle Theory, auditor professionalism acts as a strong moral bulwark against the element of rationalization. Professional auditors have high integrity and ethical commitment, so they are not only able to identify opportunities for fraud through forensic accounting techniques, but are also morally compelled to reject and expose any attempts at rationalization by fraudsters (Rahman & Jie, 2024). This professionalism makes them more sensitive to signs of fraud and more persistent in thoroughly evaluating evidence (Amalia Rifani & Hasan, 2022).

Therefore, professionalism is expected to strengthen the positive influence of forensic accounting on fraud disclosure. Auditors with high professionalism will utilize their forensic expertise not only as a technical task, but also as a form of moral responsibility to achieve transparency and accountability (Aris Dianto, 2023; Masruroh, 2019). They will be more thorough, skeptical, and ethical in applying forensic techniques to close opportunities and uncover rationalizations for fraud, so that the results are more accurate and accountable.

A number of studies show that auditor professionalism has a positive effect on fraud disclosure. Auditors who have a professional attitude, including skepticism and sharp analytical skills, tend to be more effective in identifying fraud (Ikhtiari & Nurfadila, 2022; Pamungkas & Jaeni, 2022). Professionalism also helps auditors respond to problems and make decisions based on a deep understanding of the conditions faced (Lutfi et al., 2023). In addition, professionalism has been consistently found to contribute to improving the quality of fraud disclosure (Amalia Rifani & Hasan, 2022; Cintya Nari Ratih & Sisdyani, 2023).

H3. Auditor professionalism moderates the influence of forensic accounting on fraud disclosure.

Auditor Professionalism as a Moderator of the Influence of Investigative Auditing on Fraud Disclosure

As with forensic accounting, professionalism plays a role as a subjective norm in the Theory of Planned Behavior, which is crucial in the context of investigative auditing (Barrainkua & Espinosa-Pike, 2018). Fraud investigations are often marked by complex challenges, such as pressure from the audited party, lack of evidence, and ambiguous situations. Perceived behavioral control provided by investigative audit methodologies will be much more effective if supported by the professional character of auditors, because professional auditors feel they have the capacity and breadth to carry out investigative audits effectively (Young & Moyes, 2014), as well as being supported by adequate training and organizational support (E.T et al., 2020; Laupe et al., 2022).

In relation to the Fraud Triangle Theory, auditor professionalism is a key factor that enables them to deal with external pressure during the investigation process. A professional auditor will maintain their independence and objectivity under all forms of

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pressure, not easily accept rationalizations from perpetrators, and continue to carry out investigative procedures systematically and ethically to uncover opportunities that have been exploited (Alfiar, 2022; Lutfi et al., 2023). Professionalism shapes the auditor's determination to continue to carry out procedures accurately even in stressful situations, thereby maximizing the effectiveness of investigative audits in uncovering fraud (Rahman & Jie, 2024).

Previous studies have shown that auditor professionalism has a significant effect on fraud detection. Professional auditors tend to have the ability to understand problems, respond appropriately to audit situations, and apply a skeptical attitude in identifying fraud (Aris Dianto, 2023; Lutfi et al., 2023; Pamungkas & Jaeni, 2022). Professionalism has also been proven to consistently improve the effectiveness of fraud disclosure in various organizational sectors (Amalia Rifani & Hasan, 2022; Cintya Nari Ratih & Sisdyani, 2023; Hasbi, 2019; Putri & Wahyundaru, 2020).

H4. Auditor professionalism moderates the influence of investigative auditing on fraud disclosure.

Based on the Theory of Planned Behavior and Fraud Triangle Theory, supported by prior studies on forensic accounting, investigative auditing, and auditor professionalism, this study develops a conceptual model describing the causal relationships among the variables. Forensic accounting and investigative auditing are positioned as independent variables that directly influence fraud detection, while auditor professionalism serves as a moderating variable that may strengthen or weaken these effects. Auditor professionalism reflected in integrity, objectivity, independence, competence, and adherence to ethical standards is considered a key factor affecting the effectiveness of forensic accounting and investigative auditing. Accordingly, this conceptual model functions as a comprehensive analytical framework for empirically testing the proposed relationships using a quantitative approach.
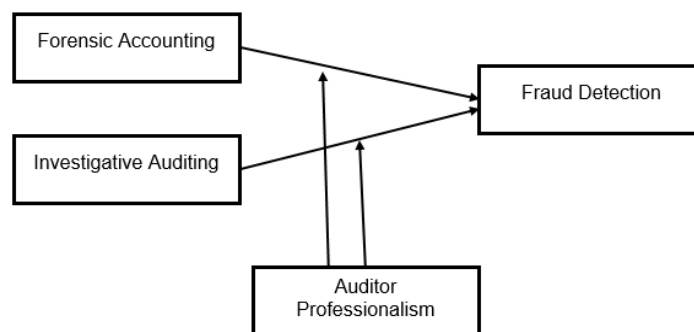

Figure 1 : Research Framework
Source : Developed based on Theory of Planned Behavior (Ajzen, 1991), Fraud Triangle Theory (Cressey, 1953), and previous empirical studies (Amalia Rifani & Hasan, 2022; Oyerogba, 2021; Kristanti & Kuntadi, 2022; Sudarmadi, 2023).

METHODS

This study uses a quantitative approach with an associative causal type to analyze the cause-and-effect relationship between dependent and independent variables in the context of fraud detection. This approach was chosen because it allows for objective data measurement, hypothesis testing based on empirical evidence, and generalization of results through robust statistical analysis (Sugiyono, 2019). Specifically, this study aims to examine the influence of forensic accounting and investigative auditing on the effectiveness of auditors in detecting fraud, as well as to evaluate the role of auditor professionalism as a moderating variable.

The research population includes all auditors with experience in auditing, both internal and external. The sample was selected using purposive sampling, as this technique enables the selection of samples that possess specific knowledge and experience relevant to the research objectives, thereby ensuring the accuracy and relevance of the data collected (Sugiyono, 2019). The sampling criteria include: (1) active auditors in financial supervisory agencies; (2) having at least 1 year of work experience; and (3) understanding or being involved in investigative audits or forensic accounting. The sample size was determined based on the 10 Times Rule (Hair et al., 2019), whereby the minimum sample size is 10 times the number of the most indicators in a construct. The construct with the most indicators was 4, so the minimum sample size required was 40 samples. To ensure more precise estimates and data reliability, this study used 51 samples.

Data collection was conducted through the distribution of questionnaires as the main research instrument. The questionnaires were structured using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree) to measure the variables of forensic accounting, investigative auditing, fraud detection, and auditor professionalism. The questionnaire was distributed online via Google Forms to efficiently reach respondents in various locations in East Java. This method was chosen for its practicality, time efficiency, and ability to reduce data input errors through automatic compilation.

Hypothesis testing was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with Smart-PLS software. SEM-PLS was chosen because it is suitable for predictive models, accommodates small sample sizes, and does not require strict normality assumptions (Hair et al., 2019). Hypotheses were evaluated based on path coefficients, with significance determined by t-statistic values > 1.96 and p-values < 0.05 obtained through bootstrapping procedures.

The indicators for this research were derived from the operational definitions established for each variable. The complete set of research indicators is presented in the following table.

Table 1. Research Variables and Indicators

No	Variable		Indicator
1	Forensic Accounting (X1)	$X_{1.1}$	Knowledge of forensic accounting tasks and procedures.
		$X_{1.2}$	Mastery of technical skills and basic accounting.
		$X_{1.3}$	Communication skills and use of technology-based audit tools.
		$X_{1.4}$	Understanding of legal aspects related to fraud.
2	Investigative Auditing (X2)	$X_{2.1}$	Understanding of fraud investigation SOP's.
		$X_{2.2}$	Ability to collect data and audit evidence.
		$X_{2.3}$	Application of investigative audit techniques.
		$X_{2.4}$	Physical examination and documentation.
3	Fraud Detection (Y)	$Y_{.1}$	Knowledge and skills in detecting fraud.
		$Y_{.2}$	Applying auditing standards in fraud detection.
		Y_3	Evaluating audit evidence for fraud reporting.
4	Auditor Professionalism (Z)	$Z_{.1}$	Compliance with the auditor's code of ethics.
		$Z_{.2}$	Objectivity and integrity at work.
		$Z_{.3}$	Ability to maintain independence.
		$Z_{.4}$	Moral responsibility in the disclosure of fraud.

Sources : Adapted from (Rahmah, S. Kom., M.Si. & Sinaga, 2023; Sihombing & Tambun, 2024).

RESULTS AND DISCUSSION

The data were collected through an online questionnaire distributed via Google Forms between April 24 and April 29, 2024, and shared with prospective respondents

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through WhatsApp and email. The target respondents consisted of internal and external auditors, of whom 51 provided complete and valid responses for analysis.

Descriptive statistics were used to summarize the characteristics of each research variable by presenting the minimum and maximum values, mean, and standard deviation, in order to provide an initial overview of data distribution prior to further statistical analysis. The detailed results are presented in the following table.

Table 2. Descriptive Statistics Test

Variable	N	Min	Max	Mean	Std. Deviation
Forensic Accounting (X1)	51	1	5	4,62	0,659
Investigative Auditing (X2)	51	3	5	4,69	0,494
Fraud Detection (Y)	51	3	5	4,62	0,538
Auditor Professionalism (Z)	51	3	5	4,74	0,506

Source*: Processed primary data (2025)*

The descriptive statistics indicate high mean values across all variables, reflecting strong agreement among respondents. The forensic accounting variable (X1) has a mean score of 4.62, suggesting that auditors perceive forensic accounting as highly important and well implemented in supporting fraud detection, particularly through analytical procedures, examination of supporting documents, and legal understanding. This indicates that forensic accounting is viewed as effective in identifying irregularities beyond conventional audit methods.

The investigative auditing variable (X2) records a mean value of 4.69, indicating strong agreement regarding its role in fraud detection. Auditors perceive investigative auditing as a critical approach that emphasizes systematic evidence collection, in-depth investigation, and the application of investigative techniques to uncover fraud patterns.

The fraud detection variable (Y) has a mean score of 4.62, reflecting auditors' high confidence in their ability to identify fraud indicators, evaluate audit evidence, and apply auditing standards in fraud-related engagements.

Auditor professionalism (Z) shows the highest mean value at 4.74, indicating a strong adherence to professional values such as integrity, objectivity, independence, and ethical responsibility. This suggests that professionalism is deeply embedded in auditors' work practices and provides important context for examining its role as a moderating variable in this study.

Partial Least Square (PLS) Analysis

This study employs the Partial Least Squares (PLS) approach for data analysis, with hypothesis testing conducted using Smart-PLS 4. The initial stage of the PLS-SEM procedure involves the conceptualization of the structural model. The structural model applied in this study is illustrated in Figure 2:
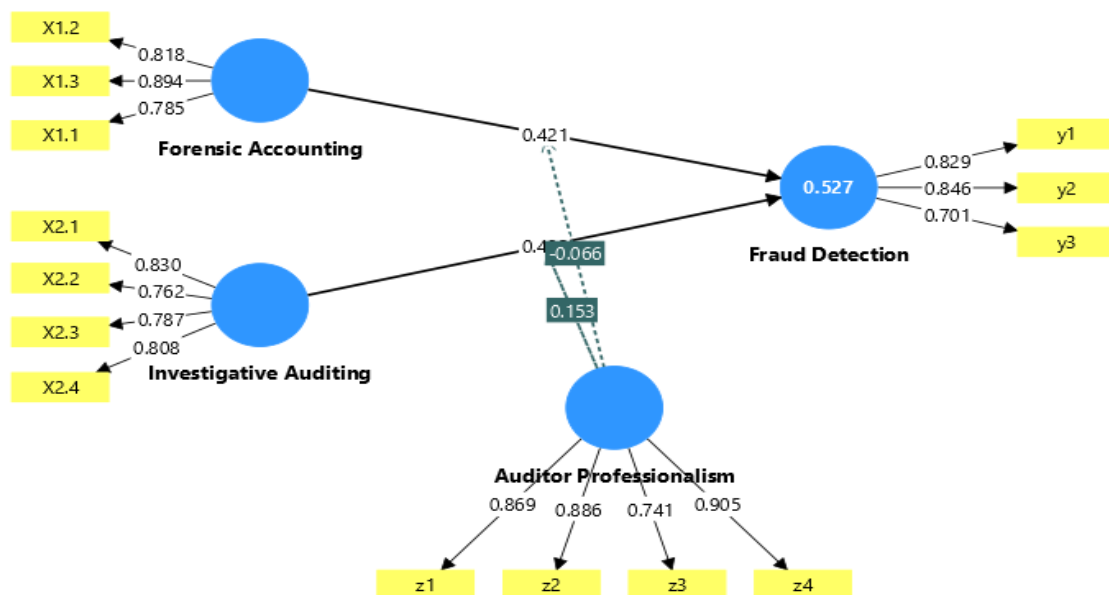
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Figure 2 : Structural Model
Source: Processed primary data (2025)

Figure 2 illustrates that the Forensic Accounting construct is measured using three indicators, Investigative Auditing is measured by four indicators, Auditor Professionalism is represented by four indicators, while Fraud Detection is measured with three indicators. The direction of the arrows from the latent constructs to their indicators indicates that this study applies reflective measurement indicators for all research variables.

The evaluation of the **Partial Least Squares (PLS)** model is conducted through two main stages, namely the outer model and inner model assessments. The outer model evaluation is performed to examine the validity and reliability of the measurement constructs, whereas the inner model evaluation focuses on testing the structural relationships among the latent variables within the proposed research model. According to (Latan & Ghozali, 2015), the inner model analysis is employed to predict and assess the strength of causal relationships between the latent variables specified in the research framework.

Table 3. Result of the Construct Validity and Reliability Test (Outer Model)

Variable	Loading Factor	AVE	Composite Reliability	Cronbach's Alpha
Forensic Accounting (X1)	> 0,70	0.695	0.872	0.779
Investigative Auditing (X2)	> 0,70	0.636	0.875	0.813
Fraud Detection (Y)	> 0,70	0.631	0.836	0.704
Auditor Professionalism (Z)	> 0,70	0.727	0.914	0.874

Source: Processed primary data (2025)

The results show that all indicators in the constructs have factor loading values greater than 0.70, indicating that each indicator meets the validity requirements individually. Furthermore, the Average Variance Extracted (AVE) for all variables exceeds the minimum criterion of 0.50, confirming that the constructs possess convergent validity. The reliability of the research instrument is also supported, as evidenced by Composite Reliability and Cronbach's Alpha values for all constructs being above 0.70. This demonstrates that the instrument is consistent and dependable in measuring the intended constructs.

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Table 4. Result of the Discriminant Validity Test

Construct	Forensic Accounting	Investigative Auditing	Fraud Detection	Auditor Professionalism
Forensic Accounting	**0,834**			0,662
Investigative Auditing	0,687	**0,797**	0,653	0,645
Fraud Detection	0,661		**0,794**	0,471
Auditor Professionalism				**0,853**

Source*: Processed primary data (2025)*

The bold diagonal values represent the square root of the AVE for each construct. Discriminant validity is confirmed when these values exceed the correlations with other constructs in the same rows and columns. This demonstrates that each construct in the model (Forensic Accounting, Investigative Auditing, Fraud Detection, and Auditor Professionalism) is empirically unique and can be clearly distinguished statistically.

Table 5. Values of R-Square and Effect Size (f^2)

Endogenous Variable	R-Square	Predictor Effect	Value	Description
Fraud Detection	0,572	Forensic Accounting	0,155	Medium Effect
		Investigative Auditing	0,171	Medium Effect
		The influence of auditor professionalism moderation on forensic accounting	0,023	Small Effect
		The influence of auditor professionalism moderation on investigative auditing	0,007	Very Small Effect
		Fraud detection	-	-

Source*: Processed primary data (2025)*

The results of the coefficient of determination test (R^2) shows a value of 0.527 or 52.7%. This explains that the variables of forensic accounting, investigative auditing, and auditor professionalism together are able to explain the variable of fraud disclosure by 52.7%. Thus, the research model has a moderate level of explanation. The remaining 47.4% is the contribution of other variables outside the model that have not been examined in this study, which may affect fraud disclosure.

The effect size test (f^2) aims to measure the contribution of each independent variable to the dependent variable within the research model framework. Through this test, it is possible to identify how strongly each factor individually influences the occurrence of cheating. Based on the information, it can be concluded that there is no sample size effect in testing the influence on fraud disclosure. Each variable contributes proportionally to the model, although the magnitude of the influence is relatively small. In addition, overall model fit was evaluated using the Goodness of Fit approach, including the Standardized Root Mean Square Residual (SRMR) and the Normed Fit Index (NFI), to assess the feasibility of the proposed model.

Table 6. Fit Model

Fit Model	Result	Conclusion
SRMR	0.096	Model Fit
NFI	0.660	Model Fit

Source*: Processed primary data (2025)*

The findings indicate that the research model meets the model fit criteria, with the placement of forensic accounting and investigative auditing as independent variables and

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auditor professionalism as a moderating variable deemed appropriate for examining their integrated effects on fraud disclosure. Therefore, the model is considered feasible, and the results can be generalized to a broader context.

In addition, Hypotheses are tested using the structural model by examining the R-square value as an indicator of goodness of fit. In addition, testing is conducted through the evaluation of total effects, which include the parameter coefficients and significance levels determined by a t-statistic threshold of 1.96. To address potential data non-normality, Smart-PLS applies simulation and bootstrapping techniques. The results of the significant parameter estimates provide critical insights into the relationships and interactions among the variables. The results of the bootstrapping analysis in Smart-PLS are presented in the following hypothesis testing table.

Table 7. Hypothesis Testing Result

Statement	Coefficient	T Statistic Value	P Value	Evaluation Result
Forensic accounting influences the detection of fraud.	0.421	2.791	0.005	Acceptable
Investigative auditing influences the detection of fraud.	0.493	2.043	0.041	Acceptable
Professionalism strengthens the influence of forensic accounting on fraud detection.	-0.066	0.432	0.666	Not Significant
Professionalism strengthens the influence of investigative auditing on fraud detection.	0.153	0.712	0.476	Not Significant

Source*:* Processed primary data (2025)

The Relationship Between Forensic Accounting and Fraud Detection.

Based on the test results presented in Table 7, it can be concluded that forensic accounting variables have a **positive and significant effect** on fraud disclosure. This conclusion is supported by a t-statistic value of 2.792, which far exceeds the critical value of 1.96, and a p-value of 0.005, which is well below the significance level of 0.05. The path coefficient of 0.421 indicates that every one-unit increase in the application of forensic accounting will be followed by a 42.1% increase in fraud disclosure.

Theoretically, these findings reinforce two theoretical foundations underlying the research. First, from the perspective of the **Theory of Planned Behavior** (Ajzen, 1991), competence in forensic accounting shapes auditors' attitudes and intentions to act proactively in detecting fraud. Second, within the framework of the **Fraud Triangle Theory** (Cressey, 1953), forensic accounting functions effectively in minimizing the opportunity for fraudsters through investigative techniques that can uncover anomalies that are not detected in conventional audits.

Based on the respondents' responses, the positive and significant influence of forensic accounting on fraud disclosure can be interpreted as a reflection of auditors' perception that the application of forensic accounting techniques and competencies such as the ability to analyze unusual transaction patterns, the use of more in-depth investigative procedures, and the utilization of digital and non-financial evidence effectively increases auditors' sensitivity in identifying indications of fraud. The majority of respondents assessed that the forensic accounting approach not only helps in finding hidden fraud, but also strengthens auditors' confidence in revealing it professionally and objectively. This shows that the higher the level of auditors' application and understanding of forensic accounting, the greater the tendency for auditors to be able to uncover fraud more accurately, systematically, and accountably, so that the relationship between variables is not only statistical but also reflects the actual practices experienced directly by auditors in performing their audit duties.

These empirical findings are consistent with various previous research results. Studies by (Aris Dianto, 2023; Kuntadi et al., 2022; Pramesti S.W & Kuntadi, 2022; Rahmah, S. Kom., M.Si. & Sinaga, 2023) conclude that forensic accounting significantly assists in the process of detecting and exposing fraud. Further support also comes from research by (Amalia Rifani & Hasan, 2022; Meiryani et al., 2023; Newman et al., 2023; Oyerogba, 2021; Putri & Wahyundaru, 2020; Sudarmadi, 2023), which confirms the effectiveness of forensic accounting as a tool for detecting fraud.

Thus, it can be concluded that forensic accounting plays a crucial role and contributes significantly to supporting the effectiveness of auditors both internal and external in uncovering fraud more accurately and measurably.

The Relationship Between Investigative Auditing and Fraud Detection.

Based on the results of the analysis in Table 7, investigative audits have a **positive and significant effect** on fraud detection. This is indicated by a t-statistic value of 2.043 (>1.96) and a p-value of 0.041 (<0.05). The path coefficient of 0.493 indicates that every increase in the implementation of investigative auditing will increase fraud detection by 49.3%.

Theoretically, these findings reinforce two theoretical foundations of the study. First, from the perspective of the **Theory of Planned Behavior** (Ajzen, 1991), mastery of investigative auditing techniques increases auditors' perceived behavioral control, which encourages a stronger intention to detect fraud. Second, through the lens of **Fraud Triangle Theory** (Cressey, 1953), investigative auditing functions effectively in minimizing the opportunity for fraud through a systematic approach to evidence collection and analysis.

In addition to being supported by the results of hypothesis testing, the significance of the relationship between investigative auditing and fraud detection is also reflected in the respondents' responses, which show a positive perception of the implementation of investigative auditing procedures. Respondents assessed that auditors who consistently apply investigative audit techniques such as in-depth evidence tracing, investigative interviews, and analysis of suspicious transactions have a better ability to identify patterns of fraud that are not revealed through regular audits. The high level of respondent agreement with these indicators shows that investigative auditing not only improves auditor accuracy but also strengthens their ability to connect various pieces of evidence into comprehensive indications of fraud. This clarifies that improving the quality of investigative audits directly translates into improved fraud detection effectiveness, meaning that the positive relationship between variables is not only statistically significant but also practically relevant in the context of auditors' work.

These findings are consistent with various previous studies. A study by (Ardiansyah, 2023) emphasizes the key role of investigative auditing in handling fraud, while (Aris Dianto, 2023; Ikhtiari & Nurfadila, 2022; Rahmah, S. Kom., M.Si. & Sinaga, 2023) state that investigative auditing techniques improve the accuracy of fraud detection. Further support also comes from (Makhmuro & Nurcahya, 2023), who affirm the significant contribution of investigative audit competence to fraud disclosure, as well as research by (Amalia Rifani & Hasan, 2022; Cintya Nari Ratih & Sisdyani, 2023; Sudarmadi, 2023) proving the effectiveness of investigative auditing as a measurable and valid evidence-based instrument. Thus, it can be concluded that investigative auditing not only serves as an effective detection tool but also functions as a preventive mechanism through the strengthening of the monitoring system and systematic evidence tracing capabilities.

The Influence of Auditor Professionalism as a Moderating Variable on the Relationship between Forensic Accounting and Fraud Disclosure.

Based on the test results in Table 7, the variable of professionalism as a moderator does not strengthen the relationship between forensic accounting and fraud disclosure. This is indicated by a t-statistic value of 0.432 (<1.96) and a p-value of 0.666 (>0.05), so

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the hypothesis is rejected. The negative interaction coefficient of -0.066 further reinforces the finding that professionalism **does not contribute significantly** to moderating this relationship.

These findings indicate that forensic accounting has a strong independent influence on fraud detection without requiring reinforcement from the level of auditor professionalism. This can be explained by the inherent nature of forensic accounting, which already encompasses aspects of professionalism such as professional skepticism, ethical considerations, and technical expertise in its implementation indicators (Sihombing & Tambun, 2024). These elements of professionalism have been integrated into the seven main indicators of forensic accounting, including the ability to detect financial statement misstatements, determine materiality, conduct investigations, and utilize valid audit evidence.

In addition to the statistical results, the absence of a moderating effect of professionalism is also reflected in respondents' perceptions, which indicate that forensic accounting practices are generally implemented in accordance with standardized procedures and institutional guidelines, irrespective of individual differences in professionalism. Respondents perceive that forensic techniques and evidence-based analyses are applied consistently, such that variations in auditor professionalism do not materially affect fraud disclosure outcomes. This finding helps explain the insignificance of the moderating role of professionalism and suggests that other contextual factors, such as organizational support or ethical culture, may exert a stronger moderating influence, thereby reinforcing the need for further research to examine alternative moderating variables and broader research designs.

This finding is consistent with the research by (Sihombing & Tambun, 2024), who also reported that professionalism does not play a significant moderating role in the relationship between forensic competence and fraud detection effectiveness. Their study highlights that when technical and procedural standards of forensic auditing are strictly applied, the dimension of professionalism no longer provides an independent moderating effect. Thus, it can be concluded that in this context, auditor professionalism does not function as a significant moderating variable. This indicates that the influence of forensic accounting on fraud disclosure has encompassed elements of professionalism inherent in its implementation, thereby eliminating the need for additional reinforcement from the moderating variable of professionalism.

The Influence of Auditor Professionalism as a Moderating Variable on the Relationship between Investigative Auditing and Fraud Disclosure.

Based on the test results in Table 7, the auditor professionalism variable did not show a significant moderating effect on the relationship between investigative auditing and fraud disclosure. This is indicated by a t-statistic value of 0.880 (<1.96) and a p-value of 0.380 (>0.05), so the hypothesis is rejected. The positive but low interaction coefficient of 0.116 confirms that although the direction of the effect is consistent, its contribution is **not statistically significant**.

These findings indicate that investigative audits independently have sufficient power to encourage the disclosure of fraud without relying on the level of auditor professionalism. This can be explained by the inherent characteristics of investigative audits, which integrate elements of professionalism such as integrity, objectivity, analytical rigor, and ethical responsibility into their procedures (Sihombing & Tambun, 2024). In other words, the implementation of comprehensive investigative audits reflects the application of high professional standards, so that the presence of the moderating variable of professionalism does not provide significant additional reinforcement.

These findings are in line with the research by (Sihombing & Tambun, 2024)which also reported that auditor professionalism does not play a significant moderating role in the relationship between investigative auditing and , the effectiveness of fraud disclosure. They

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argue that when investigative audits have been carried out comprehensively and in accordance with standards, elements of professionalism have been internalized in every stage of the audit procedure, thus not providing any additional significant moderating effect.

In addition to the statistical evidence, the absence of a significant moderating effect of auditor professionalism is also reflected in respondents' perceptions, which indicate that investigative auditing procedures are generally carried out in a standardized and systematic manner, regardless of individual differences in professionalism levels. Respondents tend to perceive that key investigative activities such as in-depth evidence tracing, analytical evaluation, and investigative judgment are guided primarily by established audit procedures rather than by personal professional attributes. This perception helps explain why professionalism does not significantly strengthen the relationship between investigative auditing and fraud disclosure, and suggests that contextual factors such as organizational support, ethical culture, or institutional control systems may exert a more substantial moderating influence. Accordingly, these findings reinforce the recommendation for further research to examine alternative moderating variables and to expand the scope of samples and research methods in order to enrich and deepen future empirical evidence.

Thus, it can be concluded that auditor professionalism does not play an effective moderating role in the relationship between investigative auditing and fraud disclosure. These findings underscore that investigative auditing itself has been designed as an adequate approach to detect fraud, with elements of professionalism that have been internalized in its implementation.

CONCLUSION

Based on all the analyses conducted, this study concludes that forensic accounting and investigative auditing have a positive and significant effect on fraud detection, confirming that auditors' technical competence in both fields is a key factor in detecting and uncovering fraud. However, auditor professionalism does not play a significant moderating role in strengthening the relationship between these two variables and fraud detection. These findings indicate that dimensions of professionalism such as integrity, objectivity, and ethical commitment have been inherently internalized in the application of forensic accounting and investigative auditing, thus not providing a significant additional influence as a moderating variable. Theoretically, these results reinforce the perspectives of the Theory of Planned Behavior and Fraud Triangle Theory, which emphasize the importance of technical capabilities and opportunity control as the main drivers of effective fraud detection. In practical terms, audit institutions need to continue investing in the development of auditors' technical competencies while ensuring the integration of professionalism values in every audit procedure. Further research is recommended to explore alternative moderating variables such as organizational support or ethical culture, as well as to expand the scope of the sample and research methods to enrich the findings.

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