

The Effect of Audit Technique, Auditor Skill and Role of Whistleblower on Effectiveness of Government Audit



Bambang Leo Handoko, Andi Diana Putriani

Abstract: *This research sought to analyze how audit technique applied, auditors' ability owned, and the role of whistleblower affect the effectiveness of investigative audit implementation in fraud disclosure. The technique used for obtaining the data was purposive sampling by distributing and collecting total of 87 questionnaires to the auditors who work at State Development Audit Agency (BPKP) Representative Office of Special Capital Region of Jakarta and Indonesian Supreme Audit Institution (BPK) in Jakarta. Data collected was processed by using statistical software with the method of multiple regression analysis. The result revealed that partially, auditors' ability and the role of whistleblower have significant effect on effectiveness of investigative audit implementation in fraud disclosure with the auditors' ability occurred to be the most dominant variable. Meanwhile, audit technique has negative effect. Simultaneously, it was discovered that the three variables have significant influence on effectiveness of investigative audit implementation in fraud disclosure.*

Keywords : *Audit Technique, Ability Of Auditor, Whistleblower, Investigative, Fraud*

I. INTRODUCTION

In today's world, everything is demanded to continue to grow in order to survive the rigors of globalization. Although the intended development has a positive meaning both in the form of improvements and improvements in certain sectors, in fact, the side effects caused by the development process are not always good. It can be said that the development of something is a call for crime to develop, such as fraud which is certainly not without reason, but is driven by one or three factors of fraud called the fraud triangle. In this fraud triangle theory, it is explained that the cause of the perpetrators of fraud is because of: (1) Pressure, namely the environmental conditions in which he or she activities requires a person to produce something more, such as a lifestyle that tends to be luxurious, dissatisfied with his work, a lot of debt, and so on ;

(2) Opportunities arise due to weak internal control, can also be due to weak sanctions, inability to assess the quality of performance.

(3) Justification is a person's assumption that what is done is the right things, it can be because they feel that they have contributed greatly to their organization and feel that the purpose of their treatment is right because it is to overcome the problem [1].

In 2017, there were findings by BPK's investigative audit of the extension of the cooperation contract for the management of the Jakarta International Container Terminal (JICT) Terminal between a State-Owned Enterprise (BUMN), PT. Pelindo II (Persero) with Hutchinson Port Holding with an indication of state loss of 4.08 trillion rupiah. This case gave rise to the name of Rini Soemarno as the Minister of BUMN and also a shareholder in Pelindo II representing the government, because it was the party who agreed to the contract to extend the cooperation.

Then no less interesting and it was only revealed in the same year, the case of the auction of the Electronic Resident Identity Card (e-KTP) project that had shocked the public because of the irregularities discovered by the BPKP investigative auditor, named Suaedi, namely the rise in the names of experts who were believed not to be employed at the project auction process with a signature that seemed artificial. This case gave rise to the names of two former Ministry of Interior officials, Irman and Sugiharto, who so far have counted the country as much as 2.3 trillion rupiah, which did not rule out that the number could increase.

From a handful of cases, it can be seen how important the role of BPK and BPKP as auditors and state financial supervisors is in detecting fraud. The two cases will certainly not come to the surface if the fraud is not detected. To detect these deviations, one of them is by conducting an investigative audit by BPK and BPKP [2]. The purpose of the investigative audit itself according to [3] is to prove that fraud actually occurred, when and where it occurred, what was the cause, who was the culprit, who was harmed and how much was the loss, how to conduct or the mode of operation, and the evidence obtained as supporting evidence. If the audit objectives are achieved, it can be said that an investigative audit has been carried out effectively. For this reason, it is important for BPK and BPKP to pay attention to conducting investigative audits so that they are carried out effectively for the detection of fraud. For this reason, BPK and BPKP auditors must be able to meet the implementation standards.

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In the Public Accountant Professional Standards (SPAP), it is stated that the general attitude of an auditor relating to his personality is competence (expertise and technical training), independence, and professionalism (the use of the auditor's professional skills carefully and thoroughly). According to [4], it was found that the ability of auditors significantly influences the effectiveness of investigative audits in disclosing fraud. Supported by [5] concluded that the ability of auditors who are supported by expertise and compliance with the code of ethics is beneficial to the effectiveness of the implementation of audit procedures in proving fraud, although the attitude of independence and professional precision of investigative auditors still needs to be improved. In addition, one of the demands for an investigative auditor is to master audit techniques that support the effectiveness of the investigation audit as a benchmark for the success of the audit process. Auditing technique is a method applied by the auditor in obtaining evidence as a comparison between the actual situation with the circumstances that should be and closely related to the audit procedures that have been designed.

In addition to the role of the BPK and BPKP, it also needs an important role for the community to reveal fraud. Therefore, the term whistleblower appears as the witness whistle blower, so that it is expected to facilitate the investigation audit. Similar to [6], whistleblower role has a positive effect on the effectiveness of conducting investigative audits in exposing fraud.

II. LITERATURE REVIEW AND HYPOTHESIS

A. Effectiveness of Government Audit

Effectiveness has different meanings according to the objectives to be achieved. The definition of effectiveness according to [7] is the achievement of goals correctly or choosing the right goals from a series of alternatives or choice of ways and determining the choice of several other choices. Effectiveness can also mean the measurement of success in achieving predetermined goals.

Investigations include reviews of operational areas by tracking transaction fraud to ascertain losses resulting from the fraud along with the amount of losses as well as to identify control weaknesses to protect the unit by preventing the recurrence of the same event and law enforcement action.

Whereas [8] himself defines an investigative audit as a method or technique. The investigative approach is based on a logical assessment of individuals and all things related to fraud. Individual evaluations include witnesses and perpetrators as subjects while object assessments include facilities and all types of equipment related to committing fraud.

Fraud investigation and examination according to [9], are used alternately as a synonym that ideally there are similarities in the meanings of auditing and legal concepts; however, in terms of auditing philosophy and legal philosophy, that is not possible. Simply put, an investigation is an evidentiary effort.

From the description that has been described, it can be concluded that the investigative audit serves as a detection of fraud committed by certain parties by going through a systematic process starting from searching, finding, and gathering evidence along with witnesses of the indication of

fraud. Then identify the impact resulting from the fraud to find a solution so that it does not recur. Perpetrator whose are proven to have committed fraud, will then be prosecuted.

B. Audit Technique

An investigative auditor is an auditor with special expertise. Therefore, mastery of investigative audit techniques is needed to support the practice of investigative audits. Audit techniques are the means used by the auditor during the audit in order to obtain relevant evidence. So that mastery of audit techniques is crucial in the entire process of audit activities, in particular, investigations because it is closely related to the audit procedures that have been designed. If an investigative auditor does not master investigative audit techniques, then the practice of investigative auditing will also be hampered so that the implementation of the investigation will be ineffective. This explains that the technique used by the auditor determines the effectiveness of an investigative audit in revealing fraud that is supported by the results of [10] and [11] which states that the audit technique influences the effectiveness of the investigation audit in disclosing fraud. By looking at these explanations, the hypotheses built are:

H1: Audit techniques influence implementation effectiveness of government audit.

C. Auditor Skill

Based on the Regulation of the Minister of Administrative Reform, it said that the auditor / examiner must have the knowledge, skills and other competencies needed to carry out his responsibilities. These capabilities include planning an inspection, compiling an Audit Work Program (PKP), implementing a PKP, compiling an Inspection Work Paper (KKP), compiling an Inspection Result Report (LHP), distributing LHP, monitoring Follow-up to Examination Results (TLHP). Achieving this capability begins with formal education that is expanded with experience of audit practices. To fulfill the requirements as an expert, the auditor must undergo sufficient technical training because it will lead to an audit that is expected to be effective.

This is supported by the results of 3 researchers, namely [8], [12], and [13] which states that the ability of auditors has a positive effect on the effectiveness of investigative audit. By looking at these explanations, the hypotheses built are:

H2: Auditor's ability influences implementation effectiveness of government audit.

D. Role of Whistleblower

[14] argues that whistleblowers are employees of the organization, but do not rule out the possibility of reporting from external parties. Then, there are requirements that must be fulfilled for these reporters so that they can be followed up with research and investigation, namely the existence of information, evidence, or accurate indications of reported violations and good faith, and is not a personal complaint of a policy or based on bad will. Whereas based on SEMA Number 4 of 2011, whistleblowers are interpreted as parties who know and report certain criminal acts and are not part of the perpetrators of the crimes they report. With the emergence of the whistleblower and the facts included as an "indication" of fraud,

his role can facilitate the process of conducting an investigative audit to be carried out effectively.

This is supported by the research conducted by [15] which states that the whistleblower has an influence on the effectiveness of conducting an investigative audit. Research by [16] also reinforces this statement by stating that whistle blowing is important in detecting fraud (fraud) because it can help regulators and companies to save substantial resources while still having to pay attention to several other factors. By looking at these explanations, the hypotheses built are:

H3: Role of whistleblower influences implementation effectiveness of government audit

III. RESEARCH METHODOLOGY

A. Data Sources and Type

The type of data mainly source of our research was primary questionnaire using self-report formed of characteristics and direct opinions of respondents on questionnaires regarding their experiences as auditors in the DKI Jakarta BPKP and BPK RI Representative Offices. In this study, the source of the data is the auditors who work at the BPKP Representative Office of DKI Jakarta Province and BPK RI.

B. Population and Sample

Our big picture for entire population were government auditors who worked in the DKI Jakarta Provincial BPKP Representative Office and BPK RI. Sampling is using a purposive sampling technique with Slovin formula. According to the results of a survey conducted by researchers, there were 20 investigating auditors at the DKI Jakarta Provincial BPKP Representative Office and 91 auditors at BPK RI which made the population number 111 with a percentage error of 5%. Then, the sample amounted to 86.9 with rounding to 87.

C. Sampling Techniques

Data collected directly (field research) through research instruments in the form of questionnaires. Statements per variable are measured using a Likert scale, which is a scale used to measure the opinions, attitudes, and perceptions of a person or group of people about social phenomena [17]. Respondents' answers were scored: 1 = strongly disagree, 2 = disagree, 3 = doubtful, 4 = agree, and 5 = strongly agree. In addition, the library research method is also carried out by examining theories and concepts relating to the problem investigated by the author in books, papers and journals in order to obtain an adequate theoretical basis for discussion.

D. Data Analysis Method

In order to answer the hypothesis researchers use quantitative analysis and multiple regression, each of which is used to find out an overview of the audit technique variables, the ability of auditors, and the role of the whistleblower and is used to analyze the presence or absence of the influence of these variables on the effectiveness of conducting audit investigations in disclosure of fraud. The data used as input in data processing are analyzed using statistical software, SPSS 25. The following is the equation of the relationship between the research variables:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon$$

Information:

Y = Effectiveness of Investigative Audit Implementation

in Fraud Disclosure

β_0 = Constant

β = Regression Coefficient

X1= Audit Technique

X2= Auditor Capability

X3= Role of the Whistleblower

ϵ = Error

E. Operation of Variables

This study uses three independent variables, namely audit technique, auditor skill, and the role of whistleblower, and one dependent variable, namely the effectiveness of audit investigation. Measurement variables in this study are as follows:

Table- I: Operation of Variables

Variables	Indicators
Effectiveness of Government Audit (Y) [18]	1. Government Audit Planning 2. Government audit implementation 3. Reporting on government audit results
Audit Technique (X1) [11]	1. Physical examination 2. Confirmation Documentation 3. Observation 4. Inquiry 5. Re-performance 6. Analytical Procedures.
Auditor Skill (X2) [19]	1. Technical skill 2. Non-technical skill
Role of Whistleblower (X3) [16]	1. Whistleblower Intention 2. Whistleblower Status 3. Whistleblower System 4. Audit Evidence 5. Prevention of Fraud

IV. RESEARCH RESULT

A. Research Object and Description

Total from 91 questionnaires distributed, there were 87 questionnaires that were received without any defects or were not filled in, so that they could be further processed. (n samples = 87)

The details of the distribution of the questionnaire can be seen in the table below:

Table- II: Questionnaire Distribution

Description	Total	Percentage
Questionnaire did not return	4	4.4%
State Development Audit Agency (BPKP)	19	20.9%
Indonesian Supreme Audit Institution (BPK)	68	74.7%
Total	91	100%



B. Descriptive Statistic

The results of the descriptive statistical analysis revealed that the amount of data used (N) from this study was 87 questionnaire data obtained in the 2017 period and consisted of 3 independent variables, namely X1, X2, and X3 and 1 dependent variable, namely Y. On variable X1 (Audit Technique) has a minimum value of 36 and a maximum of 50. On variable X2 (Auditor Skill) has a minimum value of 34 and a maximum value of 50. On variable X3 (Role of the Whistleblower) the minimum value is 30 and the maximum value is 50 In the Y variable (Effectiveness of Government Audit), a minimum value of 30 and a maximum value of 50 is obtained.

Table- III: Descriptive Statistic

	N	Minimum	Maximum
X1	87	36	50
X2	87	34	50
X3	87	30	50
Y	87	30	50
Valid N (listwise)	87		

C. Normality Test

The results of this test use the Normal P-plot with the results of data distribution (symbolized by a dot) following the direction of the diagonal line, as can be seen in the fig 1 below:

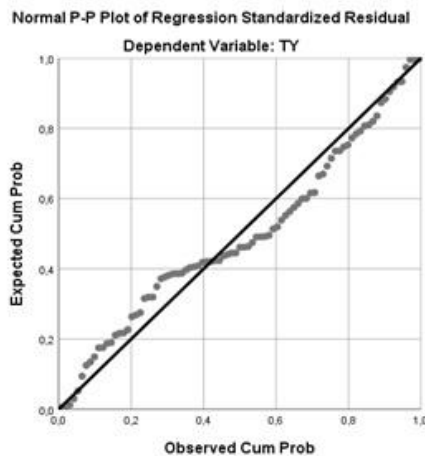


Fig 1. Normality Test

In addition, the Kolmogorov-Smirnov test is also used with the Asymp.Sig value, greater than the 0.05 significance. Then, it can be concluded that the data is normally distributed.

Table- IV: Kolmogorov-Smirnov Test

		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,92013657
Most Extreme Differences	Absolute	,094
	Positive	,093
	Negative	-,094
Test Statistic		,094
Asymp. Sig. (2-tailed)		,057 ^c

a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.

D. Multicollinearity Test

The purpose of using the multicollinearity test is to see whether there is a strong correlation between variables. The good is there is no multicollinearity or there is no strong correlation. Refers to table- V, we can conclude that the tolerance value of the audit technique variables, auditor

ability, and the role of the whistleblower is above 0.1, namely: 0.445; 0.375; 0.673. Also, the VIF (Variance Inflation Factors) value of the three independents variables is less than 10. This means, there is no multicollinearity between these variables. Four variables in this research are ready for further test in regression.

Table- V: Multicollinearity Test

Model	Collinearity Statistics		
	Tolerance	VIF	
1	X1	0,445	2,247
	X2	0,375	2,665
	X3	0,673	1,486

E. Heteroscedasticity Test

Heteroscedasticity test uses a scatter-plot graph method between standardized predicted value (ZPRED) and studentized residual (SRESID). The results show that the points contained in the graph spread randomly and did not form a certain pattern clearly, and spread both above and below the number 0 on the TY axis. This shows that all the variables contained in this study did not experience heteroscedasticity problems.

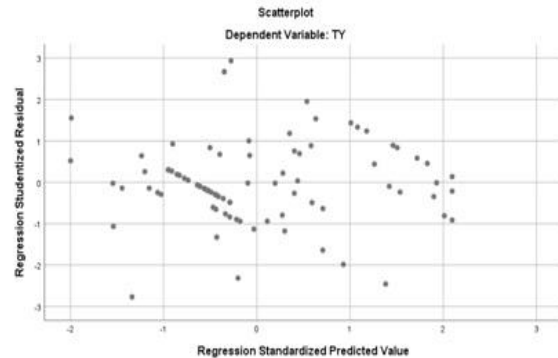


Fig 2. Heteroscedasticity Test

F. Determination of Coefficient Test

Analysis of the coefficient of determination (adjusted R square test) is used to measure the extent of the model's ability to explain variations in the dependent variable.

Table- VI: Adjusted R²

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,763 ^a	0,582	0,567	2,972

a. Predictors: (Constant), Audit technique, auditor skill, role of whistleblower

b. Dependent Variable: Effectiveness of audit investigation

Based on the table, the adjusted R2 value is 0.567, which means that the variation of the dependent variable can be explained by the independent variable at 56.7%. While the remaining 43.3% is explained by other variables not included in the regression model of this study.

G. F Statistic Test

The F test in this study aims to prove whether the independent variables simultaneously have an influence on the dependent variable using a single regression analysis. The hypothesis was tested at a significance level of 0.05 and a confidence level of 95%, resulting in an F-table of 2.71.

Decision Criteria:



- 1.If $p\text{-value} < 0.05$ and $F\text{-count} > F\text{-table}$ then H_0 is rejected
- 2.If $p\text{-value} > 0.05$ and $F\text{-count} < F\text{-table}$ then H_0 is accepted

The hypothesis can be formulated as follows:

H_0 : There is no influence between audit techniques, auditor's ability, and the role of the whistleblower on the effectiveness of conducting an investigative audit in disclosure of fraud.

H_a : There is an influence between audit techniques, the ability of auditors, and the role of whistleblowers on the effectiveness of conducting a government audit investigative.

Based on the results of the table- VII, it is shown that the F-calculated value is greater than the F-table: $38.533 > 2.7$, then H_0 is rejected and H_a is accepted, and the value of Sig. smaller than the significance value: $0,000 < 0.05$, meaning H_0 is rejected and H_a is accepted. It can be concluded that the audit technique (X1), auditor skill (X2), and role of whistleblower (X3) simultaneously influence the effectiveness of conducting a government audit (Y).

Table- VII: ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1021,374	3	340,458	38,533	,000 ^a
Residual	733,339	83	8,835		
Total	1754,713	86			

H. T Statistic Test

Partial regression testing (t test) aims to test the effect of each independent variable partially on the dependent variable by comparing the probability value (p-value) of each variable. The t-table value in this study was 1.99. Test criteria:

1. If $p\text{-value} < 0.05$ and $t\text{-count} > t\text{-table}$ then H_0 is rejected
2. If $p\text{-value} > 0.05$ and t arithmetic $< t\text{-table}$ then H_0 is accepted

Table- VIII: Coefficient

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5,869	3,690		1,590	0,116
1 Technique	-0,133	0,110	-0,128	-1,208	0,230
Skill	0,721	0,128	0,651	5,620	0,000
Whistleblower	0,287	0,086	0,290	3,352	0,001

Significant probability value (p-value) for audit technique variable is 0.230 and t-count of -1.208. This shows that H_{01} is accepted and H_{a1} is rejected because the significant probability value (p-value) is greater than the significance ($0.230 > 0.05$), and t-count is smaller than t-table ($-1.208 < 1.99$). This means that partially, the audit technique does not significantly influence the effectiveness of the investigation audit in disclosure of fraud.

Significant probability value (p-value) for the auditor skill variable is 0,000 and t-test is 5,620. This shows that H_{02} is rejected and H_{a2} is accepted, because the significant probability value (p-value) is below the significance value ($0,000 < 0.05$), and t-count is greater than t-table ($5.620 > 1.99$). This means that partially, the ability of the auditor has a significant effect on the effectiveness of conducting an investigative audit in disclosing fraud.

Significant probability value (p-value) for the role of whistleblower variable is 0.001 and t-test is 3.352. This shows that H_{03} is rejected and H_{a3} is accepted, because the significant probability value (p-value) is below the significance value ($0.001 < 0.05$) and t-count is greater than t-table ($3.352 > 1.99$). This means that partially, the whistleblower role variable significantly influences the effectiveness of the investigation audit in disclosure of fraud.

V. CONCLUSION AND SUGGESTION

A. Conclusion

Influence of audit technique on the effectiveness of conducting Investigative audit investigative. The results of the study stated that there was no partial effect between audit techniques and the effectiveness of the audit investigation.

This result supports outcome of previous finding on [11] and [20], both said there are no investigative audit technique that is most effective in its application into eight stages of investigation, both theoretically and practically in one of the acts of fraud, namely money laundering. In addition, these results also support [10] which indicates that computer-assisted audit techniques do not affect the auditor's performance which is one of the determining factors in how an audit is carried out, especially investigative audits. Furthermore, these results support the research of [18] which states that although the Local Government Board has implemented internal audit techniques or procedures in the detection and prevention of fraud, its function is less effective due to improper influence by the Chief Executive.

It can be concluded from this study, that the number of audit techniques applied by BPK and BPKP Jakarta auditors in conducting investigative audits will not affect the effectiveness of investigative audits in the disclosure of fraud.

Influence of Auditor skill on the effectiveness of conducting audit investigative. The outcome stated partial relationship between the ability of auditors with the effectiveness of conducting an investigative audit in disclosure of fraud and is the dominant variable compared to the two other variables tested.

These results are consistent with research by [5] and [21] who concluded auditor's ability affected effectiveness of conducting government audits in disclosure of fraud.

It can be concluded that the capability of BPK and Jakarta BPKP auditors plays an active role in the process of conducting an investigative audit in disclosing fraud in order to be effective. The more and more ability an auditor has, the higher the probability of effectiveness in carrying out an investigative audit in disclosing fraud. It affected the role of the Whistleblower on the effectiveness of the implementation of investigative audits in disclosure of fraud.

The research outcome stated significant partial affection and strong relationship for whistleblower and the effectiveness of the audit investigation. Similar result proven by [16] study which states that the role of the whistleblower influences the effectiveness of conducting an investigative audit in disclosure of fraud. Furthermore, [15] mentioned that whistle blowing is important in detecting fraud because both regulators and companies can save substantial resources.



It can be concluded that the role of the whistleblower becomes very important during the investigation audit process in the disclosure of fraud. The more cooperative a whistleblower is during the investigation process, the higher the likelihood that an investigative audit will be carried out in the disclosure of fraud by the BPK and BPKP Jakarta auditors.

B. Suggestion

Through this research, it is expected to be an evaluation for future researchers to produce better and quality research and can be an evaluation for government agencies, especially BPKP and BPK, as a reflection of the conditions of its employees so that they can function as useful information for resource development human. The following suggestions were concluded by researchers:

1. For researchers, conduct research with a wider population range, not only in Jakarta. In addition, the variables tested are also expected to be more diverse in terms of the effectiveness of conducting an investigative audit in disclosing fraud. Likewise, the research instruments are not limited to the questionnaire.

2. For the government, learning should be made about the priority of formulating and determining policies that are implemented so that social imbalances do not occur, such as the existence of whistle blowing intentions because they are aware of fraud but prefer silence for fear of consequences such as a tarnished good name. In addition, it is hoped that it can concentrate more on seeing the importance of conducting an investigative audit as a first step towards eradicating corruption.

3. For investigative auditors, the results of this study are a reflection of the condition of a small number of auditors in Indonesia and are expected to be evaluated to develop their potential without blindly observing the surrounding conditions that always have the potential for fraud.

4. For the academic community to increase their research on fraud cases through investigative audits conducted both by the private sector and the government to show the condition of Indonesia related to fraud cases. That way people interested in this variable also increase.

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Bambang Leo Handoko, Assistant Professor, he holds double master's degrees, Master Degree of Accounting from Trisakti University and Master of Management from Kalbis Institute, both in Jakarta, Indonesia. His research field is in the scope of financial and fraud auditing. He was expert in forensic accounting and fraud examination.

He has become reviewer and keynote speech in worldwide international conference and reputable journal. He is member of Indonesian Accounting Council. Currently work as faculty member and subject content coordinator in Bina Nusantara University. He earns best sit in peer review coordinator from Bina Nusantara University in 2016, and then won best teaching award from Bina Nusantara University in 2018.



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Her research scope is in the field of government sector auditing. Especially: research in both field of Indonesia Supreme Audit Institution and also State Development Audit Agency. Currently she works in public accounting firm. She has outstanding performance as student. She graduates faster than the targeted time. She finished her study in the same time with finishing her internship work. She took internship in public accounting firm to enhance her skill and knowledge in audit environment.