

DAFTAR PUSTAKA

- Abdullah, M. W., Nurmelani, Andi Yustika Manrimawagau Bayan, & Hadriana Hanafie. (2024). Strengthening Fraud Control Plan for Investigative Audit and Probity Audit in Fraud Detection. *Jurnal Akuntansi*, 28(3), 479–497. <https://doi.org/10.24912/ja.v28i3.2181>
- Adam, A.-K., Suleiman, E. S. Bin, & Alsadi, N. S. M. (2019). Conceptualisation of Lack Of Discipline and Probity as the Main Cause towards Good Governance Practice. *International Journal of Public Policy and Administration Research*, 6(1), 12–22. <https://doi.org/10.18488/journal.74.2019.61.12.22>
- Adeyanju, & David, O. (2023). Impact of Computer Assisted Audit Tools and Techniques (CAATs) on Fraud Detection: Evidence from Deposit Money Banks in Nigeria. *The Seybold Report*, 17(10), 1632–1647.
- Adeyanju, O. D., & Adenikinju, O. (2022). User's Perception on The Adoption of Computer-Assisted Audit Tools and Techniques (CAATs) in Detecting Fraud among Deposit Money Banks. *Innovare Journal of Social Sciences*, 10(6), 12–16. <https://doi.org/10.22159/ijss.2022.v10i6.46474>
- Agustina, F., Nurkholis, N., & Rusydi, M. (2021). Auditors' Professional Skepticism and Fraud Detection. *International Journal of Research in Business and Social Science (2147- 4478)*, 10(4), 275–287. <https://doi.org/10.20525/ijrbs.v10i4.1214>
- Al Natour, A. R., Al-Mawali, H., Zaidan, H., & Said, Y. H. Z. (2025). The Role of Forensic Accounting Skills in Fraud Detection and The Moderating Effect of CAATs Application: Evidence from Egypt. *Journal of Financial Reporting and Accounting*, 23(1), 30–55. <https://doi.org/10.1108/JFRA-05-2023-0279>
- Alhebri, A. (2025). The Moderating Effect of The Effectiveness of The Internal Audit Function on The Relationship between CAATS and Corporate Governance and The Quality of Financial Reports in Commercial Banks: Evidence from The Kingdom of Saudi Arabia. *Decision Science Letters*, 14(1), 213–224. <https://doi.org/10.5267/j.dsl.2024.9.005>
- Al-Hiyari, A., Said, N. Al, & Hattab, E. (2019). Factors that Influence the use of Computer Assisted Audit Techniques (CAATs) by Internal Auditors in Jordan. *Academy of Accounting and Financial Studies Journal*, 23(3).
- Alsarayrah, T., & Ali, B. J. A. (2025). The Moderating Role of Auditor Experience on Determinants of Computer-Assisted Auditing Tools and Techniques. *Journal of Risk and Financial Management*, 18(4), 206. <https://doi.org/10.3390/jrfm18040206>

- Amyar, F., Rahma, A. E., Azis, N. A., & Suwarno. (2023). The Effect of Auditor's Professional Skepticism and Whistleblowing System on Fraud Detection: Evidence from Indonesian Public Sector Audit. *Research Horizon*, 3(4), 477–486.
- Anggriawan, E. F. (2014). Pengaruh Pengalaman Kerja, Skeptisme Profesional dan Tekanan Waktu terhadap Kemampuan Auditor dalam Mendeteksi Fraud (Studi Empiris pada Kantor Akuntan Publik di DIY). *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 3(2). <https://doi.org/10.21831/nominal.v3i2.2697>
- ANTARA News. (2024). *Kejati tetapkan Pj Bupati Bandung Barat sebagai tersangka korupsi*. LKBN ANTARA. <https://www.antaraneews.com/berita/4137786/kejati-tetapkan-pj-bupati-bandung-barat-sebagai-tersangka-korupsi>
- Arens, A., Elder, R., Beasley, M., & Hogan, C. (2017). *Auditing and Assurance Services: An Integrated Approach* (Sixteenth). Pearson Education, Inc.
- Arifin, J. (2022). Determinants of the Effectiveness of Audit Procedures in Revealing Fraud. *International Journal of Research in Business and Social Science* (2147-4478), 11(6), 378–387. <https://doi.org/10.20525/ijrbs.v11i6.1952>
- Arifin, J., & Hartadi, T. (2020). The Implementation of Probity Audit to Prevent Fraud in Public Procurement of Goods and Services for Government Agencies. *Jurnal Akuntansi Dan Auditing Indonesia*, 24(1), 11–21. <https://doi.org/10.20885/jaai.vol24.is1.art2>
- Asare, S. K. (2014). *Why Do Auditors Fail to Detect Fraud?*
- Asriningrum, A., Octaviana, S., & Fransiska. (2023). Peran Audit Internal Terhadap Pengendalian Fraud di Era Transformasi Digital. *Proceeding Auditing and Accounting Conference*, 79–85.
- Association of Certified Fraud Examiners (ACFE). (2024). *Report to the Nations*.
- Badan Pemeriksa Keuangan Republik Indonesia. (2017). *Standar Pemeriksaan Keuangan Negara (SPKN)*.
- Badan Pemeriksa Keuangan Republik Indonesia. (2024). *Laporan Berkelanjutan Badan Pemeriksa Keuangan (BPK) Tahun 2023*.
- Badan Pusat Statistik. (2024). *Indeks Perilaku Anti Korupsi 2024*. <https://www.bps.go.id/id/publication/2024/12/06/66e636bc0a8fa4f90e0d6c6d/indeks-perilaku-anti-korupsi-2024.html>

- Bagraff, R. A. (2020). *Kompleksitas Kelembagaan dalam Penerapan Probit Audit Pengadaan Barang dan Jasa pada Inspektorat Kabupaten Jombang* [Master's thesis]. Universitas Gadjah Mada.
- Bernardi, A., & Hilton, B. (2023). Probit or Performance? 150 years of Public Expenditure Reform, UK Defence 1850-2000. *Qualitative Research in Accounting & Management*, 20(2), 278–307. <https://doi.org/10.1108/QRAM-01-2022-0013>
- Bierstaker, J., Janvrin, D., & Lowe, D. J. (2014). What Factors Influence Auditors' Use of Computer-Assisted Audit Techniques? *Advances in Accounting*, 30(1), 67–74. <https://doi.org/10.1016/j.adiac.2013.12.005>
- Bierstaker, J. L., Brody, R. G., & Pacini, C. (2006). Accountants' Perceptions Regarding Fraud Detection and Prevention Methods. *Managerial Auditing Journal*, 21(5), 520–535. <https://doi.org/10.1108/02686900610667283>
- Bonner, S. E. (1999). Judgment and Decision-Making Research in Accounting. *Accounting Horizons*, 13(4), 385–398. <https://doi.org/10.2308/acch.1999.13.4.385>
- Bonner, S. E. (2008). *Judgment and Decision Making in Accounting*. Prentice Hall.
- Botvinick, M. M., Braver, T. S., Barch, D. M., Carter, C. S., & Cohen, J. D. (2001). Conflict Monitoring and Cognitive Control. *Psychological Review*, 108(3), 624–652. <https://doi.org/10.1037/0033-295X.108.3.624>
- Braun, R. L., & Davis, H. E. (2003). Computer-Assisted Audit Tools and Techniques: Analysis and Perspectives. *Managerial Auditing Journal*, 18(9), 725–731. <https://doi.org/10.1108/02686900310500488>
- Braver, T. S. (2012). The Variable Nature of Cognitive Control: A Dual Mechanisms Framework. *Trends in Cognitive Sciences*, 16(2), 106–113. <https://doi.org/10.1016/j.tics.2011.12.010>
- Butar, S. G. A. B., & Perdana, H. D. (2017). Penerapan Skeptisisme Profesional Auditor Internal Pemerintah dalam Mendeteksi Kecurangan (Studi Kasus pada Auditor Perwakilan BPKP Provinsi Jawa Tengah). *Jurnal Ekonomi Dan Bisnis*, 20(1), 169. <https://doi.org/10.24914/jeb.v20i1.1003>
- Casey, E. (2011). *Digital Evidence and Computer Crime. Forensic Science, Computers and the Internet* (Third). Elsevier Inc.
- Cash, J. I., Bailey Jr., A. D., & Whinston, A. B. (1977). A Survey of Techniques for Auditing EDP-Based Accounting Information Systems. *The Accounting Review*, 52(4), 813–832.

- Chen, Y.-H., Wang, K.-J., & Liu, S.-H. (2023). How Personality Traits and Professional Skepticism Affect Auditor Quality? A Quantitative Model. *Sustainability*, 15(2), 1547. <https://doi.org/10.3390/su15021547>
- Chimwanda, E., DeRoche, T., & Miller, K. (2024). *CISA Official Review Manual, 28th Edition* (28th ed.). ISACA.
- Chuderski, A., & Nęcka, E. (2010). *Intelligence and Cognitive Control* (pp. 263–282). https://doi.org/10.1007/978-1-4419-1210-7_16
- Ciołek, M. (2017). Professional Skepticism in Auditing and Its Characteristics. *Prace Naukowe Uniwersytetu Ekonomicznego We Wrocławiu*, (474), 33–40. <https://doi.org/10.15611/pn.2017.474.03>
- Citranagari, M. P. (2022). The Effect of Professional Skepticism, Investigative Auditor's Experience and Whistleblowing System on Auditor's Ability in Detecting Fraud. *Journal Research of Social Science, Economic, and Management (JRSSEM)*, 1(12), 2109–2119.
- Coderre, D. (1999). *Computer-Assisted Audit Tools and Techniques: A Primer for Internal Auditors*. The Institute of Internal Auditors Research Foundation.
- Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences* (2nd ed.). Lawrence Erlbaum Associates, Publishers.
- Committee of Sponsoring Organizations of the Treadway Commission. (2013). *Internal Control – Integrated Framework*.
- Cressey, D. R. (1953). *Other People's Money: A Study of The Social Psychology of Embezzlement*. Free Press.
- Crumbley, D. (2015). *Forensic and Investigative Accounting*. CCH Group.
- detikJabar. (2024). *Irfan Nur Alam Ditahan Kejati Jabar di Kasus Korupsi Pasar Majalengka*. Detik Network. <https://www.detik.com/jabar/hukum-dan-kriminal/d-7262913/irfan-nur-alam-ditahan-kejati-jabar-di-kasus-korupsi-pasar-majalengka>
- Dewi, N. S., Faiza, S. N., Tobing, D. L., Said, J., & Julian, L. (2023). *Professional Skepticism and Self-Efficacy on the Detection of Financial Statements Fraud*. 357–368. <https://doi.org/10.15405/epsbs.2023.11.29>
- Diamond, A. (2013). Executive Functions. *Annual Review of Psychology*, 64(1), 135–168. <https://doi.org/10.1146/annurev-psych-113011-143750>
- Dorminey, J., Fleming, A. S., Kranacher, M.-J., & Riley, R. A. (2012). The Evolution of Fraud Theory. *Issues in Accounting Education*, 27(2), 555–579. <https://doi.org/10.2308/iace-50131>

- Doshi, H. (2020). *CISA - Certified Information Systems Auditor Study Guide*. Packt Publishing Ltd.
- Fuddloilulhaq, M., & Usman, F. (2017). Evaluasi Kesesuaian Pelaksanaan Probity Audit pada BPKP Pusat dengan Pedoman Probity Audit Pengadaan Barang/Jasa Pemerintah. *Jurnal Info Artha*, 1(1), 17–34.
- Gajewski, J.-F., Heimann, M., Léger, P.-M., & Teye, P. (2025). Enhancing Auditors' Professional Skepticism through Nudges: An Eye-Tracking Experiment. *Accounting and Business Research*, 55(4), 426–444. <https://doi.org/10.1080/00014788.2024.2364215>
- Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., & Holmes, S. (2010). *Accounting Theory*. Wiley & Sons.
- Golden, T. (2006). *A Guide To Forensic Accounting Investigation*. John Wiley & Sons, Inc.
- Grohnert, T., Gijsselaers, W. H., Meuwissen, R. H. G., & Trotman, K. T. (2025). The Effects of A Supportive Learning Culture and Rank on Professional Skepticism in Information Search. *Accounting, Organizations and Society*, 114, 101590. <https://doi.org/10.1016/j.aos.2025.101590>
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate Data Analysis* (8th ed.). Pearson Prentice.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*. Springer International Publishing. <https://doi.org/10.1007/978-3-030-80519-7>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2022). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (3rd ed.). Sage. <https://doi.org/10.1007/978-3-030-80519-7>
- Harahap, R. (2020). *Pengaruh Pengalaman Kerja, Skeptisme Profesional, Independensi, dan Tekanan Waktu terhadap Kemampuan Auditor dalam Mendeteksi Fraud*. Universitas Islam Negeri Sumatera Utara.
- Hardies, K., Janssen, S., Vanstraelen, A., & Zehms, K. M. (2025). Using Field-Based Evidence to Understand the Antecedents to Auditors' Skeptical Actions. *Auditing: A Journal of Practice & Theory*, 44(1), 105–135. <https://doi.org/10.2308/AJPT-2021-141>
- Hassan, S. W. U., Kiran, S., Gul, S., Khatatbeh, I. N., & Zainab, B. (2025). The Perception of Accountants/Auditors on The Role of Corporate Governance and Information Technology in Fraud Detection and Prevention. *Journal of*

- Financial Reporting and Accounting*, 23(1), 5–29.
<https://doi.org/10.1108/JFRA-05-2023-0235>
- Heider, F. (1958). *The Psychology of Interpersonal Relations*. John Wiley & Sons, Inc. <https://doi.org/10.1037/10628-000>
- Hezam, Y. A. A., Anthonysamy, L., & Suppiah, S. D. K. (2023). Big Data Analytics and Auditing: A Review and Synthesis of Literature. *Emerging Science Journal*, 7(2), 629–642. <https://doi.org/10.28991/ESJ-2023-07-02-023>
- Hurt, R. K. (2010). Development of a Scale to Measure Professional Skepticism. *AUDITING: A Journal of Practice & Theory*, 29(1), 149–171. <https://doi.org/10.2308/aud.2010.29.1.149>
- Husnah, H. N. (2024). The Effect of Professional Skepticism on Fraud Detection with Auditor Training as a Moderating Variable. *Advances in Managerial Auditing Research*, 2(3), 1–18. <https://doi.org/10.60079/amar.v2i3.152>
- Hussin, S. A. H. S., & Iskandar, T. Mohd. (2015). Re-Validation of Professional Skepticism Traits. *Procedia Economics and Finance*, 28, 68–75. [https://doi.org/10.1016/S2212-5671\(15\)01083-7](https://doi.org/10.1016/S2212-5671(15)01083-7)
- Independent Commission Against Corruption. (1996). *Probity and Ethical Behaviour in the Public Sector*.
- Indonesia Corruption Watch. (2023). *Laporan Akhir Tahun Indonesia Corruption Watch 2023*. <https://www.antikorupsi.org/sites/default/files/dokumen/LAT%20ICW%202023.pdf>
- Indonesia Digital 2045. (2024). *Penyampaian Hasil Pemetaan Awal Indeks Transformasi Digital Nasional (TDN) di Tingkat Provinsi*. Indonesia Digital 2045. <https://digital2045.id/penyampaian-hasil-pemetaan-awal-indeks-transformasi-digital-nasional-tdn-di-tingkat-provinsi/>
- Indraswari, I. G. A. A. P., Dewi, P. P. R. A., Pradnyani, I. G. A. A., & Sumantri, I. G. A. N. A. (2024). Pengaruh Sikap Skeptisme, Profesionalisme Dan Locus Of Control Pada Kualitas Audit Investigatif Dalam Mengungkap Fraud. *Jurnal Maneksi*, 13(1), 242–247. <https://doi.org/10.31959/jm.v13i1.2180>
- International Auditing and Assurance Standards Board. (2009). *International Standard on Auditing (ISA) 200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing*.
- International Auditing and Assurance Standards Board (IAASB). (2025). *International Standard on Auditing (ISA) 240: The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*.

<https://www.iaasb.org/publications/isa-240-revised-auditor-s-responsibilities-relating-fraud-audit-financial-statements>

- Janssen, S., Hardies, K., Vanstraelen, A., & Zehms, K. M. (2020). Auditors' Professional Skepticism: Traits, Behavioral Intentions, and Actions. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3717615>
- Janvrin, D. J., Bierstaker, J. L., & Lowe, D. J. (2008). Auditor Acceptance of Computer-Assisted Audit Techniques. *Auditing: A Journal of Practice & Theory*, 27(2), 113–141.
- Johari, R. J., Hati, T. M., & Hussin, S. A. H. S. (2022). Factors Influencing Auditors' Professional Scepticism: Malaysian Evidence. *Universal Journal of Accounting and Finance*, 10(1), 243–253. <https://doi.org/10.13189/ujaf.2022.100125>
- Jones, M. J. (2012). *Creative Accounting, Fraud and International Accounting Scandals* (M. J. Jones, Ed.). Wiley. <https://doi.org/10.1002/9781119208907>
- Jusuf, R. A., Nangoi, G. B., & Tinangon, J. J. (2021). Analisis Pelaksanaan Probity Audit Pengadaan Barang/Jasa Pemerintah Pada Inspektorat Daerah Provinsi Sulawesi Utara. *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"* 12(1), 61–71. <https://doi.org/10.35800/jjs.v12i1.32556>
- Kamal, A. (2022). Teknologi Informasi dan Skeptisisme Profesional terhadap Fraud Detection Skills Auditor Internal Pemerintah. *YUME: Journal of Management*, 5(2), 295–313.
- Kartika, D., & Pramuka, B. A. (2019). The Influence of Competency, Independency, and Professionalism on Audit Quality. *Journal of Accounting and Strategic Finance*, 2(2), 157–169. <https://doi.org/10.33005/jasf.v2i2.58>
- Kelley, H. H. (1973). The Processes of Causal Attribution. *American Psychologist*, 28(2), 107–128. <https://doi.org/10.1037/h0034225>
- Khalsa, A. S. A.-A. (2019). *Auditors' Professional Scepticism and Moral Reasoning* [Doctoral thesis (PhD Thesis)]. University of York.
- Kock, N., & Hadaya, P. (2018). Minimum Sample Size Estimation in PLS-SEM: The Inverse Square Root and Gamma-Exponential Methods. *Information Systems Journal*, 28(1), 227–261. <https://doi.org/10.1111/isj.12131>
- Kranacher, M. J., R. A., R. Jr., & J. T. Wells. (2011). *Forensic Accounting and Fraud Examination*. John Wiley & Sons.
- Kuntadi, C., Isnaini, R. S. F., & Pramukty, R. (2022). Pengaruh Akuntansi Forensik, Audit Investigatif, Independensi, dan Skeptisme Profesional Terhadap

- Pengungkapan Fraud. *SENTRI: Jurnal Riset Ilmiah*, 2(1), 250–259. <https://doi.org/10.55681/sentri.v2i1.465>
- Kurniawan, E. A., Amin, M., & Purba, H. H. (2024). Evaluation of the Impact of Probity Audit on Fraud Prevention Influence in Government Procurement of Goods/Services. *Quantitative Economics and Management Studies*, 5(5), 1132–1141. <https://doi.org/10.35877/454RI.qems2819>
- Laupe, S., Abdullah, M. I., Kahar, A., Saleh, F. Moh., Zahra, F., & Syamsuddin, N. A. (2022). Auditor's Skepticism, Forensic Accounting, Investigation Audit and Fraud Disclosure of Corruption Cases. *Journal of Governance and Regulation*, 11(3), 189–196. <https://doi.org/10.22495/jgrv11i3art16>
- Leocádio, D., Malheiro, L., & Reis, J. C. G. dos. (2025). Auditors in The Digital Age: A Systematic Literature Review. *Digital Transformation and Society*, 4(1), 5–20. <https://doi.org/10.1108/DTS-02-2024-0014>
- Liang, D., Lin, F., & Wu, S. (2001). Electronically Auditing EDP Systems With the Support of Emerging Information Technologies. *International Journal of Accounting Information Systems*, 2, 130–147.
- Lovita, L. (2016). *Pengaruh Skeptisisme Profesional Auditor terhadap Kemampuan Auditor Mendeteksi Kecurangan (Studi pada Badan Pemeriksa Keuangan Perwakilan DIY)*.
- Lutfi, A., & Simpuruh, I. (2022). Independensi, Teknologi Informasi dan Skeptisisme terhadap Fraud Detection Ability Auditor Internal Pemerintah Sulawesi Selatan. *Jurnal Akuntansi Kokmpetif*, 5(2), 200–209.
- Madani, T., Rusli, A., & Sahrir. (2025). The Influence of Internal Control and Probity Audit on Fraud Prevention in Procurement of Goods and Services (Study at the Palopo City Inspectorate Office). *Al-Kharaj: Journal of Islamic Economic and Business*, 7(1).
- Mala, R., & Chand, P. (2015). Judgment and Decision-Making Research in Auditing and Accounting: Future Research Implications of Person, Task, and Environment Perspective. *Accounting Perspectives*, 14(1), 1–50. <https://doi.org/10.1111/1911-3838.12040>
- Mantiri, A., & Sumanti, E. (2022). The Role of Digital Forensic in The Preliminary Investigation. *Klabat Accounting Review*, 3(1), 79–95.
- Miller, E. K., & Cohen, J. D. (2001). An Integrative Theory of Prefrontal Cortex Function. *Annual Review of Neuroscience*, 24(1), 167–202. <https://doi.org/10.1146/annurev.neuro.24.1.167>
- Misrina, A., Pramesti, A., & Mulyawati, A. (2021). Peranan Audit Berbasis Teknologi Informasi dalam Mendeteksi Indikasi Fraud pada Era Transformasi

Digital . *Prosiding National Seminar Od Accounting, Finance, and Economic (INSAFE)*, 1(2), 65–77.

- Mohd Sam, M. F., Hoshino, Y., & Hayati Tahir, Md. N. (2012). The Adoption of Computerized Accounting System in Small Medium Enterprises in Melaka, Malaysia. *International Journal of Business and Management*, 7(18), 12–25. <https://doi.org/10.5539/ijbm.v7n18p12>
- Mokoginta, A., Sendouw, R., & Tumbel, G. (2024). Probity Audit Paket Pekerjaan Strategis Pemerintah di Kabupaten Bolaang Mongondow Timur. *Jurnal Tekno*, 22(90), 2124–2135. <https://doi.org/10.35793/jts.v22i90.59584>
- Muazah, A. T., Sumarni, A., & Rahmatika, D. N. (2024). Pentingnya Audit Internal dan Implementasi Teknologi untuk Mencegah Fraud di Era Transformasi Digital. *MUQADDIMAH: Jurnal Ekonomi, Manajemen, Akuntansi Dan Bisnis*, 2(3), 154–168. <https://doi.org/10.59246/muqaddimah.v2i3.933>
- Natali, E., Rely, G., & Sari, P. N. (2025). Pengaruh e-Audit, Teknologi Audit Berbasis AI, dan Big Data Analytics terhadap Deteksi Fraud (Studi Empiris pada Badan Pemeriksa Keuangan Republik Indonesia). *Jurnal Akuntansi, Keuangan, Perpajakan Dan Tata Kelola Perusahaan (JAKPT)*, 2(3), 772–782.
- Nelson, M., & Tan, H.-T. (2005). Judgment and Decision Making Research in Auditing: A Task, Person, and Interpersonal Interaction Perspective. *AUDITING: A Journal of Practice & Theory*, 24(s-1), 41–71. <https://doi.org/10.2308/aud.2005.24.s-1.41>
- Nelson, M. W. (2009). A Model and Literature Review of Professional Skepticism in Auditing. *AUDITING: A Journal of Practice & Theory*, 28(2), 1–34. <https://doi.org/10.2308/aud.2009.28.2.1>
- Ng, C., & Ryan, C. (2001). The Practice of Probity Audits in One Australian Jurisdiction. *Managerial Auditing Journal*, 16(2), 69–75. <https://doi.org/10.1108/02686900110365391>
- Ngai, E. W. T., Hu, Y., Wong, Y. H., Chen, Y., & Sun, X. (2011). The Application of Data Mining Techniques in Financial Fraud Detection: A Classification Framework and An Academic Review of Literature. *Decision Support Systems*, 50(3), 559–569. <https://doi.org/10.1016/j.dss.2010.08.006>
- Nizarudin, A. (2021). *Pengaruh Kualitas Pelaku Pengadaan, Kualitas Penyedia, Kompensasi dan Pengendalian Internal terhadap Fraud Pengadaan dengan Probity Audit sebagai Variabel Moderasi* [Doctoral Dissertation]. Universitas Sriwijaya.
- Nolder, C. J., & Kadous, K. (2018). Grounding The Professional Skepticism Construct in Mindset and Attitude Theory: A Way Forward. *Accounting*,

Organizations and Society, 67, 1–14.
<https://doi.org/10.1016/j.aos.2018.03.010>

- Nursyahdani, F., & Murtanto. (2024). The Role of Forensic Accounting Skills on Fraud Detection with Self-Efficacy as an Intervening Variable and CAATS as Moderating Variable: a Study in Investigation Unit of BPK RI . *International Journal of Business and Quality Research*, 2(4), 95–116.
- Odufisan, O. I., Abhulimen, O. V., & Ogunti, E. O. (2025). Harnessing artificial intelligence and machine learning for fraud detection and prevention in Nigeria. *Journal of Economic Criminology*, 7, 100127.
<https://doi.org/10.1016/j.jeconc.2025.100127>
- Olsen, C., & Gold, A. (2018). Future Research Directions at The Intersection between Cognitive Neuroscience Research and Auditors' Professional Skepticism. *Journal of Accounting Literature*, 41(1), 127–141.
<https://doi.org/10.1016/j.acclit.2018.03.006>
- Ombu, A. (2023). Role of Digital Forensics in Combating Financial Crimes in the Computer Era. *Journal of Forensic Accounting Profession*, 3(1), 57–75.
<https://doi.org/10.2478/jfap-2023-0003>
- Pakasi, N. C. (2022). Kajian Kompetensi Auditor Inspektorat Daerah Dalam Rangka Pelaksanaan Probity Audit Pada Perangkat Daerah Pemerintah Provinsi Sulawesi Utara. *Gorontalo Management Research*, 5(2), 191.
<https://doi.org/10.32662/gomares.v5i2.2161>
- Pangesti, M. G. P. R., & Prihastiwi, D. A. (2022). Pengaruh Pengetahuan Auditor, Pengalaman Auditor, dan Kompleksitas Tugas terhadap Audit Judgement (Studi Empiris pada Auditor KAP di Wilayah Kota Semarang dan Yogyakarta). *Jurnal Riset Mahasiswa Akuntansi*, 2(4), 831–843.
<https://doi.org/10.29303/risma.v2i4.356>
- Parluhutan, C. A., Ermawati, E., & Widyastuti, S. (2022). The Influence of Auditor Ethics, Auditor Motivation, Locus of Control on Audit Quality: Role of Professional Skepticism. *Universal Journal of Accounting and Finance*, 10(1), 267–275. <https://doi.org/10.13189/ujaf.2022.100127>
- Pattinaja, E. M., Leatemia, S., Laitupa, M. F., & Putuhena, H. (2022). Pengaruh Professional Judgement dan Skeptisisme Profesional terhadap Kemampuan Auditor Internal Pemerintah dalam Mendeteksi Kecurangan. *Management Studies and Entrepreneurship Journal (MSEJ)*, 3(5), 3306–3316.
<https://doi.org/10.37385/msej.v3i5.1217>
- Peraturan Badan Pengawasan Keuangan Dan Pembangunan Republik Indonesia Nomor 17 Tahun 2017 Tentang Pedoman Pengelolaan Kegiatan Bidang Investigasi (2017).

- Peraturan Kepala Badan Pengawasan Keuangan Dan Pembangunan Nomor PER-362/K/D4/2012 Tentang Pedoman Pelaksanaan Probity Audit, Badan Pengawasan Keuangan dan Pembangunan (2012).
- Peraturan Presiden Republik Indonesia Nomor 16 Tahun 2018 Tentang Pengadaan Barang/Jasa Pemerintah (2018).
- Peraturan Presiden Republik Indonesia Nomor 192 Tahun 2014 Tentang Badan Pengawasan Keuangan Dan Pembangunan (2014).
- Peters, J. M. (1993). Decision Making, Cognitive Science and Accounting: An Overview of The Intersection. *Accounting Organizations and Society*, 18(5), 383–405.
- Petraşcu, D., & Cetină, I. M. (2025). On Skepticism in the Practice of the Profession of Auditor. *Studies in Business and Economics*, 20(1), 213–227. <https://doi.org/10.2478/sbe-2025-0012>
- Peytcheva, M. (2013). Professional Skepticism and Auditor Cognitive Performance in A Hypothesis-Testing Task. *Managerial Auditing Journal*, 29(1), 27–49. <https://doi.org/10.1108/MAJ-04-2013-0852>
- Piserah, M., Sutjipto, V. F., Firmansyah, A., & Trisnawati, E. (2022). Perilaku Fraud Detection Pada Auditor: Professional Skepticism, Whistleblowing, Integritas, Time Pressure. *Jurnal Ilmiah Akuntansi Kesatuan*, 10(1), 17–28. <https://doi.org/10.37641/jiakes.v10i1.1185>
- Pramesti S.W, D., & Kuntadi, C. (2022). Literatur Review: Pengaruh Akuntansi Forensik, Audit Investigatif, dan Independensi terhadap Pengungkapan Fraud. *JURNAL ECONOMINA*, 1(3), 670–678. <https://doi.org/10.55681/economina.v1i3.158>
- Pratomo, A., Pramuka, B. A., & Maghfiroh, S. (2016). Analisis Fraud Diamond terhadap Kecenderungan Perilaku Fraud pada Pengelola Keuangan Pemerintah (Survey pada Pengelola Keuangan Pemerintah Kabupaten X). *Simposium Nasional Akuntansi XIX*.
- Purnamasari, P., Amran, N. A., & Hartanto, R. (2022). Modelling Computer Assisted Audit Techniques (CAATs) in Enhancing the Indonesian Public Sector. *F1000Research*, 11, 559. <https://doi.org/10.12688/f1000research.121674.2>
- Putri, D., Syariati, D., & Ahmad, A. (2021). Fraud Prevention in The Perspective of Probity Audit (The Case Study of University X). *El Muhasaba Jurnal Akuntansi*, 12(2), 172–180. <https://doi.org/10.18860/em.v12i2.12392>
- PwC. (2007). *Confronting Fraud in the Public Sector: A Holistic Approach*.

- Rachmad, Y., Rusman, Anantadjaya, Hernawan, & Metris. (2023). The Role of Computer Assisted Audit Techniques, Professional Skepticism and Remote Auditing on Quality of Audit in Public Accountant Office. *COSTING: Journal of Economic, Business and Accounting*, 6(2), 2180–2192.
- Ramadhan, M. S., & Adhim, C. (2021). Bagaimana Mengoptimalkan Kualitas Probit Audit. *Jurnal Akuntansi Multiparadigma*, 12(3). <https://doi.org/10.21776/ub.jamal.2021.12.3.36>
- Ramadhan, M. S., & Arifin, J. (2019). Efektifitas Probit Audit dalam Mencegah Kecurangan penyediaan Barang dan Jasa. *Jurnal Akuntansi Multiparadigma*, 10(3). <https://doi.org/10.21776/ub.jamal.2019.10.3.32>
- Ramadhan, Muh. S., & Iswati, S. (2025). Foucauldian Surveillance in Probit Audit: Decoding Strategies to Prevent Procurement Fraud. *JRAK: Jurnal Riset Akuntansi Kontemporer*, 17(2), 92–107. <https://doi.org/10.23969/jrak.v17i2.21839>
- Restianto, Y. E., Sudiby, Y. A., Qosasi, A., & Suwarno. (2021). The Implementation of Benford's Law to Detect Indications of Corruption Patterns in Government Institutions. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 7(2), 131–149.
- Riandewi W, N. L., Sudana, I. P., Rasmini, K., & Widanaputra, A. A. G. P. (2025). Optimalisasi Teknik Audit Berbantuan Komputer dalam Pengawasan Internal Akuntabilitas Keuangan Desa. *Entrepreneurship Bisnis Manajemen Akuntansi (E-BISMA)*, 51–71. <https://doi.org/10.37631/ebisma.v6i1.1777>
- Rijal, S., Bachmid, S., & Supardi, S. (2022). Analisis Implementasi Probit Audit dalam Proses Pelaksanaan Pekerjaan Peningkatan Jalan (Hotmix/Beton). *Jurnal Konstruksi (JK-TIS)*, 1(3), 1–12.
- Rininda, B. P. (2024). Auditor's Professional Skepticism and Experience on Fraud Detection: The Moderating Role of Professional Ethical Commitment. *Jurnal Dinamika Akuntansi*, 16(1). <https://doi.org/10.15294/jda.v16i1.4037>
- Romney, M. B., & Steinbart, P. J. (2021). *Accounting Information Systems* (15th ed.). Pearson.
- Rosyadi, C. F., & Budding, T. (2017). The Effectiveness of BPKP Fraud Audit Finding on Determining The Level of Corruption in Indonesian Provinces. *Journal of Society and Governance*, 1(2), 88–109.
- Sanoran, K. (Lek), & Ruangrapun, J. (2023). Initial Implementation of Data Analytics and Audit Process Management. *Sustainability*, 15(3), 1766. <https://doi.org/10.3390/su15031766>

- Saputra, D., Abrar, & Rinaldy, R. A. (2024). The Influence Of Computer-Assisted Audit Techniques (CAAT) On The Use Of Heuristic Methods By Auditors . *Management Studies and Entrepreneurship Journal*, 5(2), 6673–6686.
- Sari, D. A. M., Mustofa, A., & Priyanto. (2025). Analysis of the Implementation of Probity Audit of the Internal Supervision Apparatus of the Government Inspectorate of Jombang Regency. *Jurnal Multidisiplin Madani*, 5(7), 639–658. <https://doi.org/10.55927/mudima.v5i7.417>
- Saunders, M. N. K., Lewis, P., & Thornhill, A. (2023). *Research Methods for Business Students* (9th ed.). Pearson.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (7th ed.). Wiley & Sons.
- Septiani, H. (2023). *Analisis kelemahan APIP Inspektorat dalam Mengimplementasikan Probity Audit pada Pengadaan Barang dan Jasa Pemerintah Kabupaten Musi Banyuasin* [Master's thesis]. Universitas Gadjah Mada.
- Shihab, M. R., Meilatinova, N., Hidayanto, A. N., & Herkules. (2017). Determinants of CAATT acceptance: Insights from public accounting firms in Indonesia. *Procedia Computer Science*, 124, 522–529. <https://doi.org/10.1016/j.procs.2017.12.185>
- Sihaloho, S. W., & Ramadhan, Y. (2025). Pengujian Deteksi Kecurangan Pengadaan Barang Jasa dengan Intervensi sebagai Variabel Moderating. *Wahana: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 28(1), 75–100. <https://doi.org/10.35591/wahana.v28i1.946>
- Silverstone, H. (2012). *Forensic Accounting and Fraud Investigation for Non Experts Third Edition*. John Wiley & Sons, Inc.
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud Auditing and Forensic Accounting* (4th ed.). Wiley.
- Solomon, I., & Trotman, K. T. (2003). Experimental Judgment and Decision Research in Auditing: The First 25 years of AOS. *Accounting, Organizations and Society*, 28(4), 395–412. [https://doi.org/10.1016/S0361-3682\(02\)00023-5](https://doi.org/10.1016/S0361-3682(02)00023-5)
- Srirejeki, K. (2022). Revisiting Corruption Control Strategies: Review and Implications for Anti-Corruption Design Policy. *SSRN Electronic Journal*.
- Srirejeki, K., & Putri, P. K. (2023). Local Government Officials' Susceptibility to Corrupt Behavior: Some Indonesian Evidence. *Journal of Financial Crime*, 30(6), 1517–1533. <https://doi.org/10.1108/JFC-06-2022-0132>
- Sugiyono. (2020). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. ALFABETA.

- Suhayati, E., & Thufailah, A. A. (2024). Fraud Detection: Professional Skepticism and Quality Control System. *Jurnal Economia*, 20(3), 374–387. <https://doi.org/10.21831/economia.v20i3.56492>
- Susilo, C. H. (2022). Menjaga Probity dalam Pandemi: Tinjauan Prosedur Audit atas Pengadaan Barang/Jasa terkait Penanganan Covid-19. *Jurnal Acitya Ardana*, 2(2), 116–122. <https://doi.org/10.31092/jaa.v2i2.1348>
- Syamsuddin, Rahmawati, Indrijawati, A., & Bandang, A. (2023). Effect of Competence, Whistleblower, and Probity Audit on The Detection of Fraud in The Procurement of Goods/Services with Emotional Intelligence as A Moderating Variable. *International Journal of Professional Business Review*, 8(4), e01525. <https://doi.org/10.26668/businessreview/2023.v8i4.1525>
- Transparency International Indonesia. (2025). *Corruption Perceptions Index*.
- Trotman, K. T., Tan, H. C., & Ang, N. (2011). Fifty-year Overview of Judgment and Decision-Making Research in Accounting. *Accounting and Finance Association of Australia and New Zealand*, 51(1), 278–360.
- Tuanakotta, T. M. (2010). *Akuntansi Forensik & Audit Investigatif* (2nd ed., Vol. 4). Salemba Empat.
- Utama, F. (2018). *Probity Audit atas Pengadaan Barang dan Jasa: Tantangan dalam Upaya Meningkatkan Akuntabilitas Pengelolaan Dana Sektor Publik (Studi pada Inspektorat Kota Makassar)* [Undergraduate thesis]. Universitas Islam Negeri Alauddin Makassar.
- Vitali, S., & Giuliani, M. (2024). Emerging Digital Technologies and Auditing Firms: Opportunities and Challenges. *International Journal of Accounting Information Systems*, 53, 100676. <https://doi.org/10.1016/j.accinf.2024.100676>
- Wiguna, M. W. K., & Sudiby, Y. A. (2025). The Influence of Competence and Use of CAAT on Fraud Detection with Professional Skepticism as an Intervening Variable. *The International Conference on Sustainable Economics Management and Accounting Proceeding*, 1, 125–142. <https://doi.org/10.32424/icsema.1.1.199>
- Wolfe, D., & Hermanson, D. R. (2004). The Fraud Diamond: Considering Four Elements of Fraud. *The CPA Journal*, 74(5), 39–42. [https://doi.org/10.1016/S1361-3723\(04\)00065-X](https://doi.org/10.1016/S1361-3723(04)00065-X)
- Wright, A., & Wright, S. (2014). The Effect of Industry Experience on Hypothesis Generation and Audit Planning Decisions. *Behavioral Research in Accounting*, 26(2), 131–153.

- Xu, G., Yang, C., & Fukofuka, P. T. (2023). Professional Skepticism in Practice: An Analysis of Auditors' Stories. *Auditing: A Journal of Practice & Theory*, 42(4), 157–178. <https://doi.org/10.2308/AJPT-2021-043>
- Yulanda, N., Ladewi, Y., & Yamaly, F. (2023). Pengaruh Skeptisisme Profesional, Etika Profesi, dan Risiko Audit Terhadap Kualitas Audit. *JURNAL AKUNTANSI*, 1(2). <https://doi.org/10.37058/jak.v1i2.6725>
- Yunanto, D. (2025). Strategi Probity Audit Pengadaan Barang dan jasa Guna Akuntabilitas Pelaksanaan Anggaran dalam Rangka Meningkatkan Kualitas Laporan Keuangan di TNI Angkatan Udara. *Management, Social, Politic & Defense Journal*, 1(1).

