Global Economics and Finance Insights, Vol. 01, No. 01, 84-95, 2026

DIGITAL FORENSIC AUDIT METHODS IN IDENTIFYING FINANCIAL STATEMENT FRAUD SCHEMES: A LITERATURE REVIEW

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ABSTRACT

Digital transformation in financial reporting systems has changed the pattern of financial statement fraud from manipulation of physical documents to data-driven electronic engineering. This study aims to map and synthesize various digital forensic audit methods used in identifying financial statement fraud schemes through a Systematic Literature Review (SLR) approach with a PRISMA framework. The analysis was conducted on 25 selected scientific articles from the 2023–2026 period sourced from reputable databases. The results of the study indicate that digital forensic audit methods can be classified into four main stages, namely acquisition, preservation, analysis, and reporting of digital evidence. The findings also indicate that the integration of technologies such as forensic data analytics, CAATs, big data analysis, and continuous auditing enhances auditors' ability to identify various fraud schemes, including revenue recognition manipulation, earnings management, and audit trail deletion. In addition to technological factors, auditors' competence in understanding digital investigation procedures and managing electronic evidence becomes an important factor in the success of the forensic audit process. This study formulates an integrative conceptual framework that can provide theoretical contributions to the development of forensic accounting literature and serve as a practical reference for auditors and law enforcers in addressing the dynamics of financial statement fraud in the digital era.

Keywords: Digital Forensic Audit, Financial Statement Fraud, Forensic Accounting, Forensic Data Analytics.

INTRODUCTION

Digital transformation in accounting information systems and the implementation of Enterprise Resource Planning (ERP) have fundamentally changed the processes of recording, processing, and reporting an organization's financial information. Digitalization enables real-time data integration, transaction automation, and document storage in electronic formats. However, behind these efficiency improvements, new risks emerge in the form of technology-based white-collar crimes. Financial statement fraud, which was previously carried out through the manipulation of physical documents, has now evolved into database engineering, transaction timestamp alteration, log file deletion, audit trail manipulation, and data encryption to obscure digital traces. Literature studies indicate that the advancement of information technology expands opportunities for perpetrators to exploit system weaknesses and implement increasingly complex manipulation schemes (Rezaee & Wang, 2019; Achmad et al., 2024). In the Indonesian context, research by Darwin (2024) and Gustiningsih et al. (2026) confirms that digital forensic accounting has become an important instrument in responding to the shift of fraud modes towards the electronic environment.

The increasing complexity of digital-based fraud poses serious challenges to conventional audit practices. Traditional audit procedures that rely on substantive testing, physical observation,

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and manual confirmation are often insufficient to detect manipulations hidden within computerized systems. The use of Computer-Aided Audit Techniques (CAATs) has indeed helped auditors in conducting data analysis, but its implementation still tends to focus on end-data testing and has not fully addressed forensic aspects such as digital evidence acquisition and maintenance of the chain of custody (Bualemo & Arizah, 2025). Research by Tambunan & Meutia, (2024) shows that the effectiveness of forensic audits in uncovering fraud is highly dependent on the auditor's technical competence in understanding information technology. In line with this, Sari et al., (2023) found that forensic audit capability is influenced by investigative expertise and understanding of electronic evidence. Without procedures that meet forensic standards, digital evidence risks being inadmissible in legal proceedings, thereby reducing the evidential strength of alleged fraud.

On the other hand, the continuous auditing approach that utilizes ongoing transaction monitoring offers the potential for early anomaly detection improvements. Nevertheless, the integration between continuous auditing, data analytics techniques, and digital forensics methodology is still limited in the literature, particularly those focusing on financial reporting fraud. Umniyah & Umaimah (2025) emphasize that effective investigative auditing must combine electronic data analysis with legitimate evidence collection procedures. Meanwhile, Aini et al., (2025) underline the importance of utilizing digital technology in detecting occupational fraud, although they have not specifically examined a comprehensive methodological framework for fraudulent financial reporting.

Digital forensic auditing emerges as a response to these limitations by providing a systematic approach that includes the stages of acquisition, preservation, analysis, and reporting of digital evidence. This approach not only aims to identify irregularities but also to ensure the integrity and validity of evidence in the legal context. Nahruddien (2019) explains that the use of hashing techniques and documentation of the chain of custody are crucial elements in maintaining the integrity of electronic data. Meanwhile, Jam'iah et al., (2024) show that the application of data analytics in forensic audits can uncover anomalous transaction patterns that are not detected through conventional audit procedures. This finding is reinforced by Achmad et al. (2024) who state that integrating forensic accounting with data analytics significantly increases the probability of detecting fraud. Thus, digital forensic audits not only serve as an investigative tool, but also as a mechanism for improving the quality of governance and accountability.

Although research on forensic accounting and technology-based auditing has developed, literature that specifically synthesizes various digital forensic methods in the context of financial statement fraud is still scattered and fragmented. Some studies focus on the effectiveness of forensic audits in fraud prevention (Toatubun & Arizah, 2025), others focus on the legal aspects of electronic evidence (Ramadan, 2025), while other research examines the use of computer-assisted audit techniques without explicitly linking them to a forensic investigation framework (Bualemo & Arizah, 2025). Suryani & Syahrudin (2025), through their systematic review, indicate the need for cross-approach integration to comprehensively understand the dynamics of modern fraud. However, until now there has been no literature mapping that systematically classifies digital forensic audit methods based on the stages of investigation and their relevance to financial statement manipulation schemes such as earnings management, revenue recognition fraud, and transaction backdating.

This condition indicates the existence of theoretical and methodological gaps in the development of digital forensic auditing science. Therefore, this research becomes relevant to conduct a Systematic Literature Review (SLR) to identify, classify, and evaluate digital forensic audit methods that have been developed in various previous studies. By compiling an

integrative conceptual framework, this research is expected to enrich the body of knowledge in the field of forensic accounting while also providing practical contributions for auditors and law enforcement in addressing the evolution of technology-based financial statement fraud.

RESEARCH METHOD

This study uses a Systematic Literature Review (SLR) approach by adopting the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework to ensure transparency, systematicness, and replicability of the literature selection process (Moher et al., 2009). The PRISMA approach is chosen because it provides a structured procedure in the process of identifying, screening, eligibility, and inclusion of articles.

Conceptually, the SLR in this study follows the general stages that include the formulation of research questions, determination of inclusion and exclusion criteria, literature search strategy, article selection process, data extraction, as well as analysis and synthesis of findings. These stages are designed to minimize selection bias and enhance the validity of the review results (Suryani & Syahrudin, 2025). With this approach, the research not only inventories previous articles, but also categorizes digital forensic audit methods based on investigation stages such as acquisition, preservation, analysis, and reporting (Nahruddien, 2019).

The literature search was conducted during the period of February–March 2026 through the databases Google Scholar, Garuda (Garba Rujukan Digital), SINTA (Science and Technology Index), and Scopus-indexed journals (open access). The keywords used were a combination of Boolean operators as follows: "Digital Forensics" OR "Computer Forensics", AND "Forensic Accounting" OR "Forensic Audit", AND "Fraudulent Financial Reporting" OR "Accounting Fraud." The use of this keyword combination aimed to ensure a broad coverage of literature while still being relevant to the research focus (Rezaee & Wang, 2019). The publication year range was limited to 2023–2026 to capture the most recent developments in digital forensic auditing over the last three years.

In order for the study results to be focused and relevant, this research establishes selection criteria as shown in the following Table 1.

Tabel 1
Inclusion and Exclusion Criteria

Inclusion Criteria	Exclusion Criteria
1. Scientific articles that discuss forensic audit, forensic accounting, digital forensics, IT audit, or forensic data analytics.	1. Non-scientific opinion articles or popular reports without a clear research methodology.
2. Articles that explicitly link digital investigation methods with the detection of financial statement fraud.	2. Articles that only discuss fraud in general without relating it to the context of audit or digital forensics.
3. Articles published in accredited journals or reputable international journals.	3. Duplicate publications or articles with coverage outside the field of accounting and auditing.
4. Articles available in full text.	4. Only abstracts are available or the articles are behind a paywall.

Source: Processed data (2026)

The screening process is carried out gradually, starting from the identification of the title, abstract, up to the reading of the full text to ensure alignment with the research objectives (Suryani & Syahrudin, 2025).

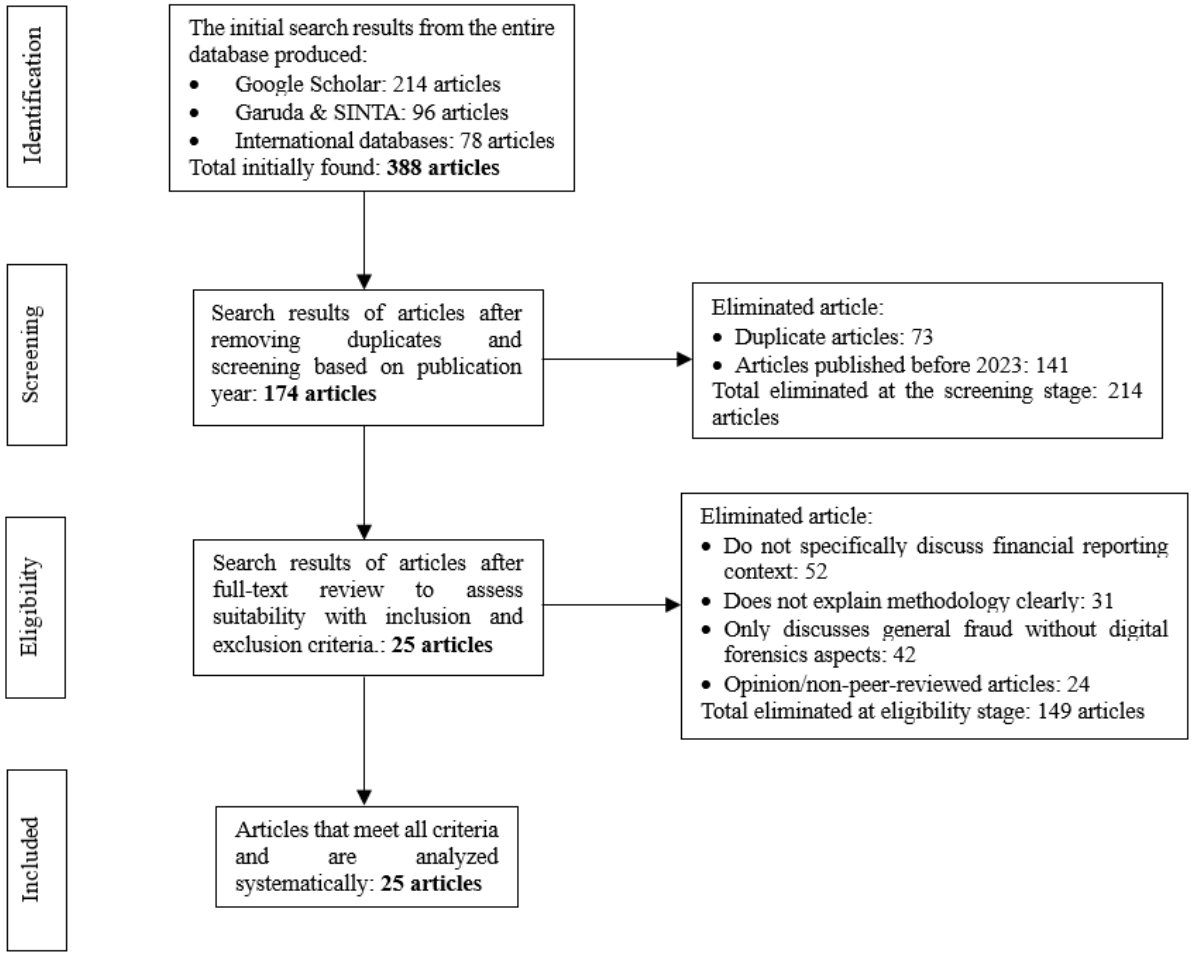

Figure 1. PRISMA Model
Source: Moher et al., (2009).

To maintain validity, this study uses article sources from accredited and reputable journals, and ensures that each article has a clear and traceable methodology. Theory triangulation is conducted by comparing findings from various studies to reduce interpretation bias. The reliability of the research is maintained through systematic documentation of the entire process of searching and selecting articles, thus enabling replication by other researchers. This transparency is a key characteristic in the SLR approach (Suryani & Syahrudin, 2025).

The results of the literature analysis were then synthesized into a conceptual framework that maps the relationships between: the evolution of information technology, digital forensic audit methods, data analytic techniques, stages of forensic investigation, and financial statement fraud schemes. This framework aims to integrate various approaches that have so far been studied separately in the literature (Rezaee & Wang, 2019). Thus, this study not only summarizes previous findings, but also develops a conceptual model that can serve as the basis for the development of empirical research in the future.

RESULTS

Table 2
Synthesis Data of 25 Recent Articles (Period 2023-2026)

No	Author & Year	Method	Focus of Study	Key Findings
1	Gustiningsih et al., 2026	Literatur review	Forensic Accounting, Fraud Prevention, Digital Fraud.	Forensic accounting plays a strategic role in post-fraud investigations as well as in the early detection and prevention of technology-based fraud.
2	Wulandari et al., 2026	Systematic Literature Review (SLR)	Forensic Accounting, Digitalization, Fraud Prevention	Fraud Triangle Theory is now integrated with the Technology Organization Environment (TOE) framework and Resource Based View (RBV) to explain technology adoption as well as organizational capabilities in digital forensic auditing.
3	Sofyan et al., 2026	Case Study	Forensic Audit; Fraud Structure; Information Technology; Digital Evidence; Fraud Investigation	Combating structured fraud requires a hybrid investigation that synergizes digital forensics with physical audits to enhance detection accuracy.
4	Mahadule & Anand, 2026	Mixed method	Forensic Accounting; Digital Forensics; Financial Fraud Detection;	Competence in using digital tools increases the efficiency and accuracy of investigations and changes the skills required during training and forensic accounting practice.
5	Bualemo & Arizah, 2025	Literature review	Data Analysis; IT-Based Audit	CBT plays an important role in modern audit practice and enhances fraud detection in increasingly digital organizational environments.
6	Umniyah & Umaimah, 2025	Quantitative	Forensic Accounting, Investigative Auditing, Fraud Detection	Forensic accounting and investigative auditing have a positive and significant influence on fraud disclosure.
7	Toatubun & Arizah, 2025	Literature review	Forensic Accounting, Investigative Audit of Fraud Disclosure	Investigative methods and forensic analysis can strengthen the monitoring and fraud prevention system.
8	Alifa, 2025	Systematic Literature Review (SLR)	Forensic accounting, financial statement fraud	Forensic accounting has a positive correlation with the effectiveness of fraud detection and prevention.
9	Farasandi & Budiman, 2025	Systematic Literature Review (SLR)	Forensic accounting, digital transformation, fraud detection,	Digital technology increases the efficiency and accuracy of fraud detection.
10	Daud & Patandean, 2025	Quantitative	Accounting Transformation, Digital Accounting; Forensic Accounting; Fraud Detection; Internal Control.	Digital accounting and forensic accounting do not have a significant direct effect on fraud detection, but both significantly influence internal control, which in turn has a strong and positive impact on fraud detection.
11	Mappisabbi et al., 2025	Case Study	Digital forensics, Forensic accounting, Fraud detection	The importance of integrating forensic accounting expertise into the operational framework of the Audit Agency to strengthen the ability to combat financial fraud.
12	Ulumiddin et al., 2025	Systematic Literature Review (SLR)	Artificial Intelligence, Forensic Audit, Fraud Detection	The application of AI has the potential to become the main foundation for an adaptive, predictive, and accountable forensic audit system in the digital era.
13	Aini et al., 2025	Literatur Review	Digital Forensic Accounting, Occupational Fraud, Fraud Prevention	The development of digital technologies such as Artificial Intelligence (AI), Machine Learning (ML), Big Data Analytics, Blockchain, Digital Forensic Tools, Intelligent Automation, and Deep Learning has a significant impact on improving the accuracy, speed, and efficiency of fraud detection and investigation processes.
14	Ramadan, 2025	Yuridis-Normative	Digital forensic audit	Digital forensic technology has transformative potential for proactive detection of cybercrime.
15	Darwin, 2024	Literature review	Forensic Accounting, Fraud Detection, Digital Auditing,	Technological tools have significantly improved the accuracy and timeliness of forensic investigations.
16	Tambunan & Meutia, 2024	Qualitative and Literature Review	Forensic audit & fraud prevention	Forensic audit plays an important role in providing evidence in legal processes as well as preventing and uncovering fraud.

No	Author & Year	Method	Focus of Study	Key Findings
17	Jam'iah et al., 2024	Systematic Literature Review (SLR)	Forensic Audit, Data Analytics, Fraud Detection, Digital Innovation	The use of data analytics increases accuracy and speed in detecting financial anomalies.
18	Gaswira & Meutia, 2024	Literature Review	Audit, Big data analysis, Fraud	Big data analysis has a positive impact in improving the ability to detect fraud.
19	Olubusola Odeyemi et al., 2024	Literature Review	Forensic Accounting, Fraud Detection Techniques, Digital Age.	The dynamic nature of financial crime demands that forensic accountants adopt an agile and innovative approach in order to keep up with fraud activities carried out through digital channels.
20	Nursansiwi, 2024	Systematic Literature Review (SLR)	forensic accounting, financial frauds, fraud prevention, forensic techniques	Forensic accounting is not the most effective retrospective tool but proactive in reducing the likelihood of financial fraud in the future.
21	Syafurddin & Amrulloh, 2024	Qualitative	Forensic Audit, Financial Fraud	Forensic audits are effective in uncovering various types of fraud.
22	Achmad et al., 2024	Quantitative	Forensic accounting; fraud detection; whistleblowing systems; risk management; Generalized Audit Software	Auditor self-efficacy is found to have a direct and significant impact on fraud detection.
23	Sari et al., 2023	Quantitative	Forensic audit; forensic accounting; audit job; internal audit; auditors	Communication skills, problem-solving skills, presentation skills, the forensic accounting curriculum affects forensic auditing.
24	Pratiwi et al., 2023	Quantitative	Big data, Forensic Audit, Fraud Detection	Big data has a positive influence on forensic auditing and fraud detection.
25	Dewayanto, 2023)	Systematic Literature Review (SLR)	Forensic accounting, Fraud detection, Fraud prevention	There is a positive correlation between forensic accounting and the detection and prevention of fraud.

Source: Processed data (2026)

The results of the Systematic Literature Review (SLR) conducted in this study show that the development of digital forensic audit methods has experienced significant growth over the past three years, alongside the digital transformation of financial reporting systems. From the analyzed articles, it can be identified that research on digital forensic auditing is no longer limited to conventional investigative accounting aspects but has expanded into the realm of information technology integration, data analytics, and computer forensic techniques. The literature synthesis resulted in four main themes that form the basis of the discussion, namely: (1) the evolution of financial statement fraud detection methods, (2) the classification of digital forensic audit techniques based on investigation stages, (3) the effectiveness of digital methods in identifying financial statement manipulation schemes, and (4) the integration of analytical technology in forensic auditing.

DISCUSSION

The Evolution of Financial Statement Fraud Detection Methods

The literature shows that the approach to detecting financial statement fraud has shifted from compliance-based techniques to digital investigation-based approaches. In the early stages, forensic audits focused more on examining physical documents, interviews, and financial ratio analysis. However, with the increasing use of ERP systems and cloud-based storage, manipulation methods have also changed to be electronic data-based, such as altering timestamps, deleting system logs, and manipulating databases (Darwin, 2024).

Research by Tambunan & Meutia (2024) shows that forensic audits play a significant role in uncovering fraud, but their effectiveness increases when supported by information technology. Combating structured fraud requires a hybrid investigation that synergizes digital forensics with physical audits to improve detection accuracy (Sofyan et al., 2026). This is in line with the findings of Gustiningsih et al. (2026) who emphasized that modern forensic accounting must utilize digital techniques to tackle the complexity of system-based fraud. Thus, the evolution of audit methods is not only procedural but also technological.

Classification of Digital Forensic Audit Methods

Based on thematic analysis, digital forensic audit methods can be classified into four main stages of investigation, namely acquisition, preservation, analysis, and reporting.

Acquisition Stage

This stage involves the forensic collection of electronic data from devices, servers, and ERP systems. The literature emphasizes the importance of using forensic imaging techniques and write blockers to prevent alteration of original data (Nahruddien, 2019). This process aims to maintain the integrity of evidence so that it is not contaminated during the investigation. Without acquisition procedures that meet standard requirements, digital evidence has the potential to lose its legal validity.

Preservation Stage

Preservation is carried out by maintaining the integrity of the data through the creation of hash values and documentation of the chain of custody. Ramadan (2025) emphasizes that in a legal context, electronic evidence must be able to prove its authenticity to meet the principle of admissibility of evidence. Therefore, digital forensic audits are not only oriented towards analysis, but also towards maintaining data integrity.

Analysis Stage

The analysis stage is the core of digital forensic auditing. Literature shows the use of various techniques such as data mining, metadata analysis, Benford's Law testing, as well as the application of CAATs to detect anomaly patterns (Bualemo & Arizah, 2025). Jam’iah et al. (2024) found that the implementation of forensic data analytics is able to identify unusual transactions that are not detected through conventional audit procedures. System activity log analysis has also been proven effective in uncovering backdating practices and manipulation of revenue recognition (Achmad et al., 2024).

Reporting stage

The reporting stage emphasizes the preparation of investigation results in a systematic manner and that can be legally accountable. A forensic audit report must include methodology, findings, as well as technical documentation that supports the validity of evidence (Darwin, 2024). Transparency in reporting is an important element to ensure accountability and the credibility of the investigation results.

The Effectiveness of Digital Methods in Identifying Fraudulent Financial Reporting Schemes

Literature synthesis shows that digital forensics methods improve detection capabilities against various financial statement fraud schemes. The schemes most frequently identified in the

literature include revenue recognition manipulation, earnings management, audit trail deletion, and fictitious transaction engineering (Aini et al., 2025).

The research by Sari et al. (2023) indicates that the effectiveness of forensic audits is greatly influenced by the auditor's competence in using digital technology. Meanwhile, Umniyah & Umaimah (2025) assert that investigative audits utilizing data analytics have a higher success rate in detecting fraud compared to manual approaches. These findings suggest that technology integration is not merely a supplement, but a determining factor in the effectiveness of modern forensic audits.

In addition, the continuous auditing approach allows for real-time anomaly identification, thereby reducing the chances of long-term undetected manipulation (Achmad et al., 2024). Thus, the combination of data analytics and continuous monitoring becomes a relevant strategy in tackling system-based fraud.

Integration of Forensic Data Analytics and Continuous Auditing

The results of the study also indicate that the latest research trends are leaning towards the integration of forensic data analytics with continuous auditing. This integration allows for the automatic processing of large amounts of data to detect patterns of irregularities (Jam'iah et al., 2024). Gaswira & Meutia (2024) stated that big data analysis has a positive impact on increasing fraud detection capabilities.

However, the literature also identifies challenges in the form of limitations in human resources and the need for specialized training for auditors (Tambunan & Meutia, 2024). Without adequate technical competence, even advanced technology will not provide optimal results. Competence in using digital tools increases the efficiency and accuracy of investigations and changes the skills required during forensic accounting training and practice (Mahadule & Anand, 2026).

Synthesis and Development of a Conceptual Framework

Based on the analysis results, this study proposes a conceptual framework that integrates the evolution of information technology, stages of digital forensics, data analytic techniques, and types of financial statement fraud schemes. This framework shows that the effectiveness of fraud detection is influenced by three main factors, namely: (1) technology readiness, (2) auditor competence, and (3) the implementation of forensic procedures in accordance with legal standards.

This synthesis expands the findings of Darwin (2024), Achmad et al. (2024), and Wulandari et al. (2026) by positioning the stages of digital investigation as a central element in the forensic audit process. With this integrative approach, the study provides a theoretical contribution in the form of a systematic mapping of digital forensic audit methods, as well as a practical contribution in the form of a conceptual guide for auditors in facing the evolution of technology-based financial statement fraud.

Overall, the research results confirm that digital forensic auditing is not merely a technological adaptation in auditing, but rather a paradigm transformation in detecting and proving financial statement fraud in the digital era.

CONCLUSION

This study aims to map and synthesize various digital forensic audit methods in identifying financial statement fraud schemes through the Systematic Literature Review (SLR) approach. Based on the results of the literature analysis, it can be concluded that the digital transformation in the accounting information system has changed the characteristics of financial statement fraud from physical document based to system-based manipulation and electronic data. This change demands a paradigm shift in auditing from a conventional approach to a digital technology-based investigative approach.

The study results indicate that traditional audits have limitations in detecting manipulations that occur at the database level, activity logs, or ERP system engineering. Therefore, digital forensic audits emerge as a response to this need by providing a structured methodology, including the stages of acquisition, preservation, analysis, and reporting of digital evidence. Each stage plays an important role in maintaining data integrity and ensuring that electronic evidence can be legally accounted for.

The literature synthesis also reveals that the effectiveness of digital forensic audits is greatly influenced by the integration of data analytics technology, such as forensic data analytics, CAATs, and continuous auditing. The application of data-driven analysis techniques has been proven to enhance the ability to detect schemes such as revenue recognition manipulation, earnings management, fictitious transactions, and audit trail deletion. Thus, the use of technology is no longer merely a tool, but has become a core component in modern forensic auditing practices.

Besides technological factors, the competence of auditors in understanding digital investigation procedures and the principles of chain of custody is an important determinant in the success of the investigation process. Without adequate technical expertise, the risk of errors in collecting and managing digital evidence can reduce the evidentiary value in legal proceedings. Therefore, the development of human resource capacity becomes an inseparable aspect of the implementation of digital forensic audits.

Overall, this study produces an integrative conceptual framework that links the evolution of information technology, the stages of digital forensics, data analytic techniques, and the characteristics of financial statement fraud schemes. The framework enriches forensic accounting literature by providing a systematic mapping of digital forensic audit methods that were previously scattered and fragmented. Thus, this study contributes to the development of both theory and practice in auditing in addressing technology-based fraud dynamics.

SUGGESTIONS

Based on these conclusions, several recommendations can be proposed for the development of research and practice in the future. First, further research is recommended to empirically test the conceptual framework that has been developed in this study. Quantitative approaches as well as case studies in organizations that have implemented digital forensic audits can provide empirical evidence regarding the effectiveness of the methods identified in the literature.

Second, the development of an integration model between continuous auditing and forensic data analytics that can be practically implemented in an ERP system environment is needed. Further research can explore the use of artificial intelligence and machine learning in improving the accuracy of detecting anomalies in financial transactions.

Third, educational institutions and professional auditor organizations need to strengthen curricula and training in the field of digital forensics and technology-based investigation. Improving auditors' technical competence will support the effectiveness of digital forensic audit implementation and minimize the risk of errors in managing electronic evidence.

Fourth, regulators and auditing standard-setters are expected to consider the development of specific guidelines on digital forensic audit procedures, including standards for managing electronic evidence and chain of custody documentation. This standardization will provide legal certainty and improve the quality of audit practices in the digital era.

Finally, this study has limitations because it only uses a literature review approach without direct empirical testing. Therefore, the synthesized results obtained still require validation through field research. Nevertheless, this study is expected to serve as a conceptual foundation for the development of digital forensic auditing science and as a reference for practitioners in dealing with the evolution of technology-based financial statement fraud.

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