



Forensic Accounting Techniques in Enhancing the Detection of Financial Fraud: A Case Study of Papua

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Abstract. This study examines the application of forensic accounting in detecting financial statement fraud, focusing on Papua Barat's Inspectorate. This research, conducted using a survey of 80 respondents, explored how forensic accounting techniques could enhance fraud detection in the public sector. The results reveal that while the relationship between forensic accounting implementation and financial fraud detection is positive, it is not statistically significant. The B value for forensic accounting was 0.091, with a p-value of 0.217, indicating that the effect of forensic accounting on fraud detection was not significant at the 5% level. The coefficient of determination (R^2) was very low, suggesting that forensic accounting can explain only a small fraction of the variation in fraud detection. These findings highlight the need for the increased application of forensic accounting techniques through training, certification, and improved regulatory support. Future research should incorporate additional variables and qualitative approaches to deepen the understanding of the factors that influence fraud detection effectiveness.

Keywords: Forensic accounting, Financial fraud detection, Papua

1 Introduction

Financial fraud is a pervasive issue in both the private and public sectors, undermining the credibility of financial reporting, eroding trust, and causing substantial economic losses [1, 2]. In recent years, the complexity and sophistication of financial fraud have increased, posing a significant challenge for auditors, regulators, and organizations. While traditional accounting practices offer basic financial reporting, they fail to identify deliberate misstatements [3, 4]. This gap has led to an increase in techniques, a specialized field aimed at detecting, investigating, and preventing financial fraud.

Similar to many other regions in Papua Barat, the public sector faces challenges related to the transparency and accuracy of financial reports. The role of the Inspectorate Papua Barat as a government auditing body is to ensure the integrity and legality of financial operations within the provincial administration [1, 3]. However, despite growing awareness of financial fraud risks, the detection and prevention of fraudulent activities remain insufficiently addressed, largely because of the limited application of forensic accounting techniques in government auditing practices [1, 5].

Forensic accounting entails the use of accounting principles along with investigative methods to uncover financial inconsistencies and fraudulent activities. In contrast to traditional auditing, which primarily aims to ensure adherence to accounting standards, forensic accounting delves more deeply into financial documents and employs investigative expertise to identify anomalies, manipulation, and deceitful conduct. [1, 6]. By employing various techniques such as data mining, fraud risk assessment, and financial statement analysis, forensic accountants can identify red flags that might otherwise go unnoticed in routine audits [1, 7].

Like other government auditing bodies, Inspectorate Papua Barat is tasked with identifying financial mismanagement, but its traditional auditing practices often lack the depth required to uncover sophisticated fraudulent activities [8, 10]. The introduction of forensic accounting techniques could significantly enhance the ability of the Inspectorate to detect fraud, ensure accountability, and promote transparency within provincial governments [8]. Forensic accountants not only identify fraud, but also serve as expert witnesses in legal proceedings, ensuring that the detection of fraud leads to effective legal action when necessary.

In recent years, there has been increasing interest in forensic accounting in Indonesia, especially following high-profile cases of corruption and financial misconduct in both public and private sectors [1, 9]. Despite their importance, forensic accounting techniques remain underutilized in many governments auditing practices. This discrepancy underscores the need to investigate methods to enhance the application of these methods. effectively enhances financial fraud detection in local government agencies, such as the Inspectorate Papua Barat [10].

The significance of this study is two-fold. First, it aims to contribute to the growing body of literature on forensic accounting by examining its practical application in the Indonesian public sector, a context largely overlooked in existing studies [9]. Second, it seeks to provide actionable recommendations to improve the effectiveness of financial fraud detection in Papua Barat, specifically through the integration of forensic accounting techniques [16].

Forensic accounting plays an even more vital role in the public sector, especially when considering the distinct challenges encountered in areas such as Papua Barat. The province, known for its vast geographic landscape and diverse population, faces significant issues in governance and financial management [5, 14]. Limited resources, inadequate infrastructure, and a lack of specialized knowledge in accounting contribute to the vulnerability of the region's financial systems to fraud. implementation of forensic accounting techniques can help address these challenges by ensuring that public funds are used efficiently and transparently.

One of the main goals of this research is to assess the current state of financial fraud detection at Inspectorate Papua Barat and identify potential gaps in the application of forensic accounting methods. Through interviews with auditors, government officials, and forensic accounting experts, this study evaluates existing fraud detection practices and explores how they can be enhanced using forensic accounting tools. The study also highlights barriers to the adoption of these techniques and proposes solutions for overcoming them [26, 27].

The findings of this study will be valuable not only for improving the financial oversight of Papua Barat, but also for other regions in Indonesia and beyond, where similar challenges exist. In addition to improving detection capabilities, the adoption of forensic accounting techniques could lead to a broader cultural shift within government organizations, where transparency and accountability are prioritized, and corruption is systematically reduced. The integration of forensic accounting into regular auditing practices can deter fraud and strengthen public trust in government operations.

2 Literature Review

2.1 Fraud Triangle Theory

The Fraud Triangle is a widely recognized concept in forensic accounting that outlines the three primary factors that lead individuals to engage in fraudulent behavior [1, 11]. Introduced by criminologist Donald Cressey in 1953, this theory posits that fraud arises when pressure, opportunity, and rationalization come together. These three elements are interdependent and together create an environment where individuals may feel compelled to engage in fraudulent behavior [12, 28].

Pressure refers to the financial or emotional stress an individual may experience, often as a result of personal or professional circumstances. This could include financial difficulties, job insecurity, or unrealistic performance expectations [1, 13]. When individuals are under significant pressure, they may be more likely to justify committing fraud as a way to resolve their problems or alleviate the stress they face. Pressure to meet certain financial or professional goals can lead individuals to compromise their ethical standards in favor of short-term gains. This could include the ability to manipulate financial statements, lack of oversight, or weak internal controls. When individuals have access to resources and systems that they can exploit without immediate detection or consequences, they may seize the opportunity to commit fraud. This highlights the importance of strong governance, auditing, and internal controls in minimizing the risk of fraudulent activities [14].

Pressure, as a key factor in fraud motivation, extends beyond mere financial stress to encompass a complex interplay of personal and professional challenges. Individuals facing intense pressure may experience a distortion in their decision-making processes, leading them to rationalize fraudulent actions as necessary or even justifiable solutions to their problems. This pressure can manifest in various forms, such as the need to maintain a certain lifestyle, meet aggressive performance targets, or address personal financial crises. The psychological impact of prolonged stress can erode an individual's ethical boundaries, making them more susceptible to engaging in fraudulent activities they might otherwise consider unacceptable [1, 13].

The relationship between pressure and opportunity in fraud scenarios is particularly noteworthy. While pressure provides the motivation, opportunity creates the means for fraudulent actions to occur. Weak organizational structures, inadequate oversight, and insufficient internal controls can create an environment ripe for exploitation. Individuals with intimate knowledge of an organization's systems and processes may identify

vulnerabilities that allow them to commit fraud without immediate detection. This underscores the critical importance of robust governance frameworks, regular auditing practices, and comprehensive internal control systems. By implementing these measures, organizations can significantly reduce the likelihood of fraudulent activities, even when individuals are experiencing high levels of pressure [24, 28]. It is essential for organizations to not only address the opportunity aspect through improved controls but also to recognize and mitigate the pressures that may drive individuals towards fraudulent behavior.

2.2 Financial Statement Fraud

It refers to intentional misstatements or omissions of information in a company's financial reports with the intent of deceiving stakeholders such as investors, creditors, and regulators [15, 23]. This type of fraud undermines the integrity of financial reporting and can have far-reaching consequences for an organization, including legal penalties, reputational damage, and financial loss. Financial statements are often manipulated to depict a more positive view of a company's financial status or performance than is accurate, usually to achieve performance goals or to gain financial benefits [17, 24].

The most common forms of financial statement fraud include overstating revenues, underreporting liabilities, and inflating asset values. These misrepresentations are often aimed at influencing external parties such as investors or lenders [18]. For instance, companies may recognize revenue prematurely or manipulate earnings to create the illusion of consistent profitability. The consequences of financial statement fraud can be severe, not only for the organizations involved but also for the broader economy. When stakeholders base their decisions on falsified information, it can lead to inefficient allocation of resources, market instability, and loss of public trust in financial markets. Investors may suffer significant losses and, in some cases, employees or customers may also bear the repercussions of fraudulent activities. The collapse of companies such as Enron and Lehman Brothers, which were both involved in fraudulent financial reporting, highlights the far-reaching impacts of such misconduct [19].

Financial statement fraud encompasses a range of deceptive practices that distort an organization's financial health. Beyond overstating revenues, underreporting liabilities, and inflating asset values, companies may engage in more sophisticated schemes such as off-balance-sheet financing, improper capitalization of expenses, or manipulating non-financial metrics to influence financial outcomes. These tactics often involve complex accounting maneuvers designed to exploit regulatory loopholes or take advantage of subjective accounting standards. The motivations behind such fraudulent activities can vary, ranging from meeting short-term earnings targets to securing better loan terms or inflating stock prices for personal gain [18].

The ramifications of financial statement fraud extend significantly beyond the immediate stakeholders. While investors and lenders primarily endure direct financial losses, the broader economic consequences are equally alarming. Market efficiency is undermined as resources are misallocated based on inaccurate information, potentially resulting in sector-specific bubbles or overall market instability. The erosion of trust in financial reporting systems can have enduring effects on capital markets, elevating the

cost of capital for legitimate businesses and impeding economic growth. Furthermore, regulatory responses to prominent fraud cases often lead to increased compliance burdens for all companies, which may inhibit innovation and competitiveness. The cases of Enron and Lehman Brothers serve as stark reminders of how financial statement fraud can precipitate widespread economic crises, impacting everything from pension funds to global financial systems [25].

2.3 Forensic Accounting

Forensic accountants are trained to use various methods, such as data analysis, auditing procedures, and investigative skills, to identify fraudulent activities and provide the necessary evidence for legal proceedings [19, 21]. The role of forensic accountants extends beyond merely identifying fraud; they also play a crucial role in investigating financial crimes, conducting forensic audits, and serving as expert witnesses in court. In cases of financial misreporting or fraud, forensic accountants are often called upon to trace illicit transactions, identify missing assets, and evaluate the true value of a company's financial condition. Their findings may be used in legal disputes, insurance claims, or even criminal investigations, where they provide critical testimony to support claims or defense.

A key aspect of forensic accounting is its investigative nature. Forensic accountants must not only have strong technical knowledge of accounting principles but also possess a keen eye for detailed and analytical thinking [22]. They must be able to detect subtle irregularities, discrepancies in financial records, and conflicts between reported financial data and underlying operational activities. Their ability to think critically and investigate beyond numbers makes forensic accounting a powerful tool in uncovering financial misconduct.

Forensic accounting's investigative nature extends beyond traditional accounting practices, requiring practitioners to adopt a multifaceted approach. In addition to their technical expertise, forensic accountants must develop skills in data analysis, interviewing techniques, and evidence gathering [20]. They often collaborate with legal professionals, law enforcement agencies, and other experts to build comprehensive cases. This interdisciplinary approach allows them to piece together complex financial puzzles, tracing the flow of funds through intricate networks of transactions and identifying potential points of fraud or misconduct.

In today's digital age, the role of forensic accountants has become increasingly vital as financial crimes have grown more sophisticated. To effectively combat modern forms of fraud, they must keep up with emerging technologies and evolving financial instruments [16, 27]. Forensic accountants often utilize advanced software tools and data mining techniques to analyze vast amounts of financial data, identifying patterns and anomalies that may signal fraudulent activities. Their work not only helps uncover existing financial misconduct but also plays a crucial role in developing preventive measures and internal control systems to deter future fraudulent activities within organizations.

2.4 Hypothesis Development

Forensic Accounting on Financial Fraud. The increasing complexity of financial fraud in recent years has made traditional accounting and auditing practices insufficient for detecting and preventing misconduct. The application of forensic accounting methods, including detailed financial analysis, fraud detection algorithms, and investigative skills, enables auditors and financial experts to uncover fraudulent activities that are difficult to detect using standard accounting procedures [9, 19].

Forensic accounting enhances the detection of financial fraud by providing an indepth approach to financial analysis. Traditional audits may focus on the general compliance and overall accuracy of financial statements, but forensic accountants go beyond surface-level checks by looking for red flags that indicate fraudulent behavior. This includes analyzing financial data trends, reviewing transactions for unusual patterns, and conducting background checks to identify potential conflicts of interest or motives for fraud. The ability of forensic accounting to identify these anomalies and link them to fraudulent activities directly supports its positive impact on financial fraud detection.

H1: Forensic accounting has a significant effect on Financial Fraud detection.

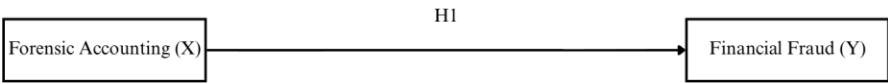


Fig. 1. Conceptual Framework

3 Methodology

This research was carried out at the Audit Board of the Republic of Indonesia (BPK RI) to investigate how forensic accounting is used to identify fraud in financial statements. The study employs a purposive sampling approach, a type of non-probability sampling in which participants are chosen based on specific criteria established by the researcher. The criteria for selecting respondents included: (a) having an educational background in accounting, auditing, or finance; (b) having at least two years of work experience in auditing, financial examination, or forensic accounting; and (c) willingness to participate and complete the research questionnaire. This purposive sampling approach allows the researcher to target individuals who are the most knowledgeable and relevant to provide in-depth information. Data were collected through a 5-point Likert scale survey designed to measure respondents' perceptions of the use of forensic accounting techniques at BPK RI in detecting financial fraud. The questionnaire focused on the use of forensic accounting methods in audits and financial examinations, as well as the effectiveness of these techniques in identifying fraudulent activities, the collected data were analyzed using SPSS.

4 Results

4.1 Data

Based on a survey conducted with 80 respondents, the collected data revealed a range of insights regarding the demographic and personal characteristics of the participants. Among the respondents, the gender distribution showed that 35% were male (28 respondents) and 65% were female (52 respondents). In terms of age, the majority of respondents fell within the 21–30 year age range, comprising 45% of the sample (36 respondents). The next largest group, those aged 31–40, accounted for 30% of the sample (24 respondents). Fifteen% of the respondents were aged 41–50 years (12 respondents), while a smaller group (10 %) was over 50 years (8 respondents). These demographic characteristics provide a valuable context for understanding the perspectives and experiences of participants, which may influence their responses to the survey and their views on forensic accounting techniques in detecting financial fraud. The diversity of age and gender in the sample ensured a broad representation of opinions, which contributed to the robustness of the research findings.

4.2 Validity and Reability Test

Table 1. Validity and Reability Test

Variable	Item	r _{xy}	Cronbach Alpha	Ket
Forensic Accounting	X1	0.762	0.759	√
	X2	0.703		√
	X3	0.689		√
	X4	0.751		√
	X5	0.817		√
Financial Fraud	Y1	0.745	0.787	√
	Y2	0.721		√
	Y3	0.852		√
	Y4	0.765		√

Source: Data Processed (2025)

This table presents the r_{xy} values and Cronbach's alpha coefficients for the Forensic Accounting and Financial Fraud variables. The r_{xy} values indicate the strength of the relationship between each item and its respective variable, with all items showing a strong positive correlation ranging from 0.689 to 0.817. Cronbach's alpha values, which measure the internal consistency and reliability of the items, range from 0.759 to 0.787, indicating that all items for both Forensic Accounting and Financial Fraud have acceptable reliability. The table also indicates that the items were valid and reliable for further analysis. This suggests that the measurement instruments used in this study are both valid and consistent, providing a solid foundation for testing the relationships between forensic accounting and financial fraud detection.

4.3 Simple Linear Regression Analysis Results

Table 2. Analysis Results

Variable	B	Std. Error	t	Sig.	Tolerance	VIF
(Constant)	0.742	1.332	0.557	0.581	-	-
Forensic Accounting (X)	0.091	0.073	1.247	0.217	0.930	1.077

Source: Data Processed (2025)

The results of simple linear regression analysis indicated that the constant had a B value of 0.742. This suggests that in the absence of forensic accounting implementation, the dependent variable is expected to be 0.742. However, a t-value of 0.557 and Sig. A value of 0.581 indicates that the constant is not statistically significant, as the p-value is greater than the standard significance level of 0.05. For the predictor variable, the implementation of forensic accounting (X), a B value of 0.091 implies that for every one-unit increase in the application of forensic accounting, the dependent variable is expected to increase by 0.091 units. However, the t-value of 1.247 and Sig. value of 0.217 suggests that this relationship is not statistically significant because the p-value exceeds the conventional threshold of 0.05. Additionally, the Tolerance value of 0.930 and the VIF value of 1.077 indicate that the model does not experience multicollinearity, as both values are within acceptable limits. In conclusion, although the direction of the relationship between forensic accounting and the dependent variable is positive, the lack of statistical significance indicates that the effect of forensic accounting implementation is insignificant at the 5% level. Moreover, the analysis revealed no multicollinearity issues in the model.

4.4 Partial Test (T-Test)

Table 3. T-Test

Model	Unstandardized Coefficients B	Std. Error	t	Sig.
(Constant)	0.618	1.240	0.499	0.619
Forensic Accounting (X)	0.070	0.065	1.077	0.283

Source: Data Processed (2025)

The table presents the results of a partial t-test assessing the significance of the relationship between Forensic Accounting (X) and the dependent variable in the regression model. The unstandardized coefficient for the constant is 0.618, indicating that when Forensic Accounting (X) is zero, the dependent variable is predicted to have a value of 0.618. However, the t-values of 0.499 and Sig. value of 0.619 suggests that the constant is not statistically significant as the p-value exceeds the threshold of 0.05. This implies that constant does not significantly influence the dependent variable. For Forensic Accounting (X), the unstandardized coefficient is 0.070, meaning that for each one-unit

increase in the implementation of forensic accounting, the dependent variable is expected to increase by 0.070 units. Despite this positive relationship, a t-value of 1.077 and a Sig. A value of 0.283 indicates that the effect of Forensic Accounting (X) on the dependent variable is not statistically significant as the p-value is greater than 0.05. This suggests that although forensic accounting shows a positive relationship with the dependent variable, its impact is not strong enough to be considered significant in this model. Therefore, both constant and Forensic Accounting (X) are not statistically significant based on their p-values, indicating that their effects on the dependent variable may not be substantial in this particular model.

5 Discussion

Notwithstanding the positive coefficient observed in the regression results, the absence of statistical significance indicates that forensic accounting, as currently implemented within Papua Barat's public sector oversight environment, has not yet translated into demonstrable improvements in fraud detection capability. This outcome is plausibly attributable to an implementation gap whereby forensic methods are adopted in principle but remain insufficiently embedded in day to day audit workflows, constrained by limited specialist capacity, uneven access to reliable audit evidence, and organisational routines that prioritise compliance checking over investigative depth. In such conditions, forensic accounting is unlikely to operate as a stand alone driver of detection effectiveness; rather, it functions as a complementary capability whose value is realised when it is supported by robust internal control architecture and governance arrangements that widen access to data, increase accountability, and enable follow through from anomaly identification to investigative action [13, 27, 28].

Accordingly, the results should be interpreted as a call to strengthen the enabling conditions for forensic accounting, rather than as evidence of its irrelevance. From a policy and managerial standpoint, priority should be given to structured capability building through targeted training and professional certification, the integration of data analytics into routine audit planning, and clearer regulatory mandates that legitimise investigative procedures within public sector examinations. Evidence from contemporary practice suggests that combining forensic techniques with stronger control systems and data driven approaches can materially enhance detection capacity, particularly in audit institutions operating in complex governance settings [9, 18]. Future research should therefore extend the model by incorporating institutional and operational determinants such as internal control effectiveness, governance quality, technological readiness, and investigative follow up mechanisms, ideally using mixed methods designs that can explain not only whether forensic accounting matters, but also how and under what organisational conditions it becomes consequential for fraud detection outcomes [13, 18].

6 Conclusions

Based on these research findings, it can be concluded that the application of forensic accounting does not have a positive and significant effect on detecting financial statement fraud. Although there was a positive relationship between the two variables, the statistical analysis indicated that this influence was not statistically significant. This suggests that forensic accounting can explain only a small portion of the variation in fraud detection. Despite meeting the validity, reliability, and classical regression assumptions, the results are insufficient to establish a strong connection between forensic accounting applications and fraud-detection effectiveness.

To enhance the practical application of forensic accounting, it is imperative to focus on active improvement rather than merely relying on favorable perceptions. This can be accomplished through targeted training, certification, and the enhancement of professional competencies in forensic accounting. Furthermore, robust regulatory support from pertinent institutions is essential to promote the utilization of forensic accounting as an effective tool for fraud detection. Future research should consider incorporating additional potentially influential variables and adopting a qualitative approach to gain deeper insights into the factors influencing the effectiveness of fraud detection.

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