

ABSTRACT

The advancement of technology and the growing demand for digital skills, particularly artificial intelligence (AI), have significantly impacted various sectors, including accounting. In procurement, technologies like AI and e-procurement systems enhance transparency and efficiency but introduce new risks in fraud detection. This study examines the influence of investigative audits, forensic accounting, and internal control systems in detecting procurement fraud at BPKP Jakarta Province. Data from the Corruption Eradication Commission (KPK) indicate that the procurement of goods and services is highly susceptible to fraud, involving collusion, document manipulation, and tender rigging. The study aims to assess the impact of these three variables on detecting procurement fraud, both partially and simultaneously.

Using a quantitative approach, the research collects primary data through Likert-scale questionnaires from 46 auditors at BPKP Jakarta Province.

Results indicate that investigative audits, forensic accounting, and internal control systems significantly influence fraud detection both simultaneously and individually. Effective implementation of these practices enhances the detection and prevention of fraud at BPKP Jakarta Province. The findings suggest that the better the application of investigative audits, forensic accounting, and internal control systems, the more successful the detection of fraud in the procurement process will be.

Keywords: Investigative Audit, Forensic Accounting, Internal Control System, Fraud, Procurement of Goods and Services.