REFERENCES

Article

Achmad, T., Huang, C.-Y., Putra, M. A., & Pamungkas, I. D. (2024). Forensic accounting and risk management: Exploring the impact of generalized audit software and whistleblowing systems on fraud detection in Indonesia. *Journal of Risk and Financial Management*, *17*(12), 573. https://doi.org/10.3390/jrfm17120573

Afriyie, S., Owusu-Akomeah, M., Amoakohene, G., Ampimah, B., Ocloo, E., & Owusu-Kyei, M. (2022). Forensic accounting: A novel paradigm and relevant knowledge in fraud detection and prevention. *International Journal of Public Administration*, *46*, 1–10. https://doi.org/10.1080/01900692.2021.2009855

Akinbowale, O. E., Mashigo, P., & Zerihun, M. F. (2023). The integration of forensic accounting and big data technology frameworks for internal fraud mitigation in the banking industry. *Cogent Business & Management*, *10*(1), 2163560. https://doi.org/10.1080/23311975.2022.2163560

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 CAATTs application: Evidence from Egypt. *Journal of Financial Reporting and Accounting*, *23*(1), 30–55. https://doi.org/10.1108/JFRA-05-2023-0279

Alfordy, F. D. (2022). Effective detection and prevention of fraud: Perceptions among public and private sectors accountants and auditors in Saudi Arabia. *Ea M: Ekonomie a Management*, *25*(3), 106–121. https://doi.org/10.15240/tul/001/2022-3-007

Ali, A., Futahi, R., Shukur, M., & Al-Orfali, A. (2024). Forensic accounting and fraud detection emerging trends and techniques. *Journal of Ecohumanism, 3*, 525–542. https://doi.org/10.62754/joe.v3i5.3921

Alkhalaileh, R., Alshurafat, H., Ananzeh, H., & Al Amosh, H. (2024). The impact of external auditors with forensic accounting competencies on auditee firm performance. *Heliyon, 10*(11), e32099. https://doi.org/10.1016/j.heliyon.2024.e32099

Almashaqbeh, R. N., Alshurafat, H., & Al Amosh, H. (2023). The impact of professionalism theory constructs on the applicability of forensic accounting services: Evidence from Jordan. *International Journal of Financial Studies, 11*(4), 141. https://doi.org/10.3390/ijfs11040141

Almustapha, S. A., Sabo, S., & Fodio, M. I. (2025). Impact of forensic accounting skills on public sector fraud management in Northwestern Nigerian States finance ministries. *UKR Journal of Economics, Business and Management, 1*(4), 125–134. https://doi.org/10.5281/zenodo.16746905

Alsheikh, W. (2025). Examining influence of forensic accounting skills and education on fraud detection: Mediating role of job satisfaction. *The Arab Journal of Administration, 45*(6), 381–398. https://doi.org/10.21608/aja.2025.431340.1960

Alshurafat, H. (2024). New variables and measurements of forensic accounting: Implications on financial reporting and auditing. *Discover Sustainability, 5*(1), 376. https://doi.org/10.1007/s43621-024-00544-4

Alshurafat, H., Al Shbail, M. O., & Mansour, E. (2021). Strengths and weaknesses of forensic accounting: An implication on the socio-economic development. *Journal of Business and Socio-Economic Development, 1*(2), 135–148. https://doi.org/10.1108/JBSED-03-2021-0026

Angelique, V., Silalahi, J. H., Saragih, R. L., Sari, M. R., & Maulana, N. (2024). The influence of auditor individual factors to the time it takes in detecting fraud. *Asia Pacific Fraud Journal*, *9*(2), 261–274. https://doi.org/10.21532/apfjournal.v9i2.344

Anomah, S., Ayeboafo, B., Owusu, A., & Aduamoah, M. (2024). Adapting to AI: Exploring the implications of AI integration in shaping the accounting and auditing profession for developing economies. *EDPACS*, *69*(11), 28–52. https://doi.org/10.1080/07366981.2024.2388412

Awwad, A., & Abdelsattar, A. (2025). Digital evidence in forensic accounting: A study in Saudi legislation. *Cogent Social Sciences*, *11*(1), Article 2522958. https://doi.org/10.1080/23311886.2025.2522958

Aziz, F. L. A., & Othman, I. W. (2021). Internal auditors' perception on the efficacy of fraud prevention and detection in the public sector. *Universal Journal of Accounting and Finance*, *9*(4), 764–772. https://doi.org/10.13189/ujaf.2021.090422

Bleskadit, N. H., Sukriyah, Hernawati, N., Judijanto, L., & Muhsin. (2026). The role of forensic accounting in detecting financial fraud in public sector organizations. *Jurnal Ilmiah Akuntansi Kesatuan*, *14*(1), 179–190. https://doi.org/10.37641/jiakes.v14i1.4936

Bolgorian, M., Mayeli, A., & Ronizi, N. G. (2023). CEO compensation and money laundering risk. *Journal of Economic Criminology*, *1*, Article 100007. https://doi.org/10.1016/j.jeconc.2023.100007

Bonrath, A., & Eulerich, M. (2024). Internal auditing's role in preventing and detecting fraud: An empirical analysis. *International Journal of Auditing*, 1–17. https://doi.org/10.1111/ijau.12342

Cai, M. (2026). Detecting financial fraud and anomalies in corporate transactions with convolutional neural networks. *International Journal of Computational Intelligence Systems*. Advance online publication. https://doi.org/10.1007/s44196-026-01275-2

Catea, H. S. (2024). The role of forensic accounting in combating financial crimes resulting from accounting estimates. *International Journal of Economics, Management and Accounting, 1*(3), 388–430. https://doi.org/10.61132/ijema.v1i3.215

Chukwu, N., Asaolu, T. O., Uwuigbe, O. R., Uwuigbe, U., Umukoro, O. E., Nassar, L., & Alabi, O. (2019). The impact of basic forensic accounting skills on financial reporting credibility among listed firms in Nigeria. *IOP Conference Series: Earth and Environmental Science, 331*(1), 012041. https://doi.org/10.1088/1755-1315/331/1/012041

Dkhar, W., Lyngdoh, B. F., & Kumar, P. (2025). Forensic accounting: A strategy for preventing and detecting financial fraud in the digital era. *International Journal of Accounting and Economics Studies, 12*(2), 282–291. https://doi.org/10.14419/z7g9we35

Dominic, E. S., Omoye, A. S., & Odubuasi, A. C. (2024). Characteristics and skills of forensic accountants for effective financial fraud control in Nigeria. *European Journal of Accounting, Auditing and Finance Research, 12*(7), 98–117. https://doi.org/10.37745/ejaafr.2013/vol12n798117

Edy, S. A., & Am, A. M. (2025). Penerapan akuntansi forensik dalam pendeteksian kecurangan melalui psychological capital pada BPK RI Perwakilan Provinsi Sulawesi Barat. *Owner: Riset & Jurnal Akuntansi, 9*(1), 566–574. https://doi.org/10.33395/owner.v9i1.2526

Fatima, E., Siregar, S. V., & Diyanty, V. (2023). Auditors' communication with audit committee: Evidence from Indonesia. *Jurnal Ilmiah Akuntansi, 7*(2), 312–328. https://doi.org/10.23887/jia.v7i2.42482

Faul, F., Erdfelder, E., Lang, A.-G., & Buchner, A. (2007). G*Power 3: A flexible statistical power analysis program for the social, behavioral, and biomedical sciences. *Behavior Research Methods, 39*(2), 175–191. https://doi.org/10.3758/BF03193146

Gkegkas, M., Kydros, D., & Pazarskis, M. (2025). Using data analytics in financial statement fraud detection and prevention: A systematic review of methods, challenges, and future directions. *Journal of Risk and Financial Management, 18*(11), Article 598. https://doi.org/10.3390/jrfm18110598

Gomez, A. M. (2025). Forensic accounting skills as determinants of self-efficacy in fraud detection: A study of social security account officers. *International Journal for Multidisciplinary Research, 7*(1), 1–14. https://doi.org/10.36948/ijfmr.2025.v07i01.35540

Guenther, P., Guenther, M., Ringle, C. M., Zaefarian, G., & Cartwright, S. (2023). Improving PLS-SEM use for business marketing research. *Industrial Marketing Management, 111,* 127–142. https://doi.org/10.1016/j.indmarman.2023.03.010

Gunawan, K., Riyanal, M. F., & Handoko, B. L. (2022). The effect of auditor competence, professional skepticism, red flag, and internal control system on fraud detection. *Journal of Applied Finance and Accounting, 9*(2), 73–88. https://doi.org/10.21512/jafa.v9i2.8972

Gupta, M., & Gupta, R. (2025). Corporate financial fraud: A conceptual and qualitative analysis of financial statements manipulation. *VEETHIKA: An International Interdisciplinary Research Journal, 11*(3), 27–38. https://doi.org/10.48001/veethika.1103003

Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review, 31*(1), 2–24. https://doi.org/10.1108/EBR-11-2018-0203

Hall, T. W., Hoogduin, L. A., Pierce, B. J., & Tsay, J. J. (2024). Designing efficient stratified mean-per-unit sampling applications in accounting and auditing. *Journal of Accounting, Auditing & Finance, 39*(2), 434–455. https://doi.org/10.1177/0148558X211064205

Hascika, D. P., Sinurat, D. P., Dewi, A. V., Sunaryo, D., & Wulandari, S. S. (2024). Fraud factor analysis hexagon in detecting financial report fraud in listed companies in Indonesia: A systematic literature approach. *Indo-Fintech Intellectuals: Journal of Economics and Business, 4*(5), 2589–2605. https://doi.org/10.54373/ifijeb.v4i5.2147

Henseler, J. (2018). Partial least squares path modeling: Quo vadis? *Quality & Quantity, 52*(1), 1–8. https://doi.org/10.1007/s11135-018-0689-6

Hill, R. (1998). What sample size is “enough” in internet survey research? *Interpersonal Computing and Technology Journal, 6*(3–4), 1–10.

Imjai, N., Promma, W., Visedsun, N., Usman, B., & Aujirapongpan, S. (2025). Fraud detection skills of Thai Gen Z accountants: The roles of digital competency, data science literacy, and diagnostic skills. *International Journal of Information Management Data Insights, 5*(1), Article 100308. https://doi.org/10.1016/j.jjimei.2024.100308

Indiraswari, S. D., Subroto, B., Rosidi, & Subekti, I. (2025). Corporate governance and financial statement fraud: Evidence on the moderating influence of financial distress. *Problems and Perspectives in Management, 23*(2), 785–795. https://doi.org/10.21511/ppm.23(2).2025.57

Junaidi, Hendrian, & Syahputra, B. E. (2024). Fraud detection in public sector institutions: An empirical study in Indonesia. *Cogent Business & Management, 11*(1), 2404479. https://doi.org/10.1080/23311975.2024.2404479

Kassem, R. (2024). External auditors' use and perceptions of fraud factors in assessing fraudulent financial reporting risk: Implications for audit policy and practice. *Security Journal*, *37*(3), 875–902. https://doi.org/10.1057/s41284-023-00399-w

Kaur, B., Sood, K., & Grima, S. (2022). A systematic review on forensic accounting and its contribution towards fraud detection and prevention. *Journal of Financial Regulation and Compliance, 31*(1), 60–95. https://doi.org/10.1108/JFRC-02-2022-0015

Khaksar, J., Salehi, M., & Lari DashtBayaz, M. (2021). The relationship between auditor characteristics and fraud detection. *Journal of Facilities Management*, *20*(1), 79–101. https://doi.org/10.1108/JFM-02-2021-0024

Khulsum, U., Suryanto, T., Ali, J., & Wardana, H. Y. (2025). Breaking barriers in audit quality: The dynamic interactions of competence, time budget pressure, complexity, and motivation in Indonesia landscape. *Social Sciences & Humanities Open, 12*, 101905. https://doi.org/10.1016/j.ssaho.2025.101905

Kock, N. (2018). Should bootstrapping be used in PLS-SEM? Toward stable p-value calculation methods. *Journal of Applied Structural Equation Modeling*, *2*(1), 1–12. https://doi.org/10.47263/JASEM.2(1)02

Kulikowski, K. (2024). Defining analytical skills for human resources analytics: A call for standardization. *Journal of Entrepreneurship, Management and Innovation*, *20*(4), 88–103. https://doi.org/10.7341/20242045

Lamboy, B., Beck, F., Tessier, D., Williamson, M. O., Fréry, N., Turgon, R., Tassie, J. M., Barrois, J., Bessa, Z., & Shankland, R. (2022). The key role of psychosocial competencies in evidence-based youth mental health promotion: Academic support in consolidating a national strategy in France. *International Journal of Environmental Research and Public Health, 19*(24), 16641. https://doi.org/10.3390/ijerph192416641

Mandal, A., & S, A. (2025). Preventing financial statement fraud in the corporate sector: Insights from auditors. *Journal of Financial Reporting and Accounting*, *23*(1), 56–80. https://doi.org/10.1108/JFRA-02-2023-0101

Mappisabbi, A. F., Batti, S., & Natsir, N. (2025). Forensic accountants as fraud detectives: Lessons from the Indonesian Audit Board. *International Journal of Economics, Management and Accounting*, *2*(2), 203–213. https://doi.org/10.61132/ijema.v2i2.613

Mashi, M. A., Haladu, A., & Akubueze, J. F. (2026). Forensic accounting and fraud deterrence in higher institutions of learning: Role of auditor expertise. *IOSR Journal of Economics and Finance, 17*(1), 51–63. https://doi.org/10.9790/5933-1701045163

Maulidi, A., Girindratama, M. W., & Hananto, H. (2025). Can forensic accounting as a "science" prevent fraud? Implications for the undergraduate accounting curriculum in Indonesia. *Jurnal Akuntansi AKUNESA*, *13*(3), 317–323. https://doi.org/10.26740/akunesa.v13n3.p317-323

McClelland, D. C. (1973). Testing for competence rather than for intelligence. *American Psychologist*, *28*(1), 1–14. https://doi.org/10.1037/h0034092

Munteanu, V., Zuca, M.-R., Horaicu, A., Florea, L.-A., Poenaru, C.-E., & Anghel, G. (2024). Auditing the risk of financial fraud using the red flags technique. *Applied Sciences, 14*(2), 757. https://doi.org/10.3390/app14020757

Muterera, J. (2024). Developing a measurement instrument for technical and analytical skills in auditing for enhanced fraud detection. *Finance & Accounting Research Journal*, *6*(2), 226–240. https://doi.org/10.51594/farj.v6i2.821

Nadirsyah, Indriani, M., & Mulyany, R. (2024). Enhancing fraud prevention and internal control: The key role of internal audit in public sector governance. *Cogent Business & Management*, *11*(1), 2382389. https://doi.org/10.1080/23311975.2024.2382389

Nouraldeen, R. M. (2025). Fraud detection: Do psychological traits, auditor ethics, and professional skepticism make any difference? *International Journal of Ethics and Systems*. https://doi.org/10.1108/IJOES-08-2025-0450

Nulty, D. D. (2008). The adequacy of response rates to online and paper surveys: What can be done? *Assessment & Evaluation in Higher Education*, *33*(3), 301–314. https://doi.org/10.1080/02602930701293231

Obadiah, T. G., & Ibrahim, A. (2024). Financial fraud detection in ministries, departments and agencies in Nigeria: The role of forensic accounting skills. *International Journal of Research and Innovation in Social Science*, *8*(8), 2912–2936. https://doi.org/10.47772/IJRISS.2024.8080216

Ofili, U., Ebogbue, C. C., & Idogho, A. M. (2024). The impact of forensic skills on fraud detection in federal government agencies in Nigeria. *Ilomata International Journal of Tax and Accounting*, *5*(2), 590–604. https://doi.org/10.61194/ijtc.v5i2.1202

Oyerogba, E. O. (2021). Forensic auditing mechanism and fraud detection: The case of Nigerian public sector. *Journal of Accounting in Emerging Economies*, *11*(5), 752–775. https://doi.org/10.1108/JAEE-04-2020-0072

Prabowo, H. Y. (2021). Undergraduate forensic accounting education in Indonesia: Initiating a re-invention. *Australasian Accounting, Business and Finance Journal*, *15*(2), 3–25. https://doi.org/10.14453/aabfj.v15i2.2

Qing, S., & Valliant, R. (2025). Extending Cochran's sample size rule to stratified simple random sampling with applications to audit sampling. *Journal of Official Statistics*, *41*(1), 309–328. https://doi.org/10.1177/0282423X241277054

Ramadanti, I., Azzahra, F., & Ikehara, H. (2025). Peran akuntansi forensik dalam pengungkapan fraud. *Brainy: Jurnal Riset Mahasiswa*, *6*(1), 63–70. https://doi.org/10.23969/brainy.v6i1.141

Ramadhany, A. A., Erlina, Sadalia, I., & Fachrudin, K. A. (2025). Enhancing fraud detection performance: The interplay of red flag awareness, self-efficacy, and professional skepticism. *Journal of Risk and Financial Management*, *18*(6), 301. https://doi.org/10.3390/jrfm18060301

Rasyki, A., & Lumban Gaol, L. (2025). Effective communication in audits: A linguistic perspective. *Perspektif*, *14*(2), 279–285. https://doi.org/10.31289/perspektif.v14i2.13434

Razali, F. M., & Sulaiman, N. (2025). Sustainability of audit profession in digital technology era: The role of competencies and digital technology capabilities to detect fraud risk. *SAGE Open*, *15*(1), 1–12. https://doi.org/10.1177/21582440241304974

Roffia, P., & Poffo, M. (2025). Revisiting the fraud triangle in corporate frauds: Towards a polygon of elements. *Journal of Risk and Financial Management*, *18*(3), 156. https://doi.org/10.3390/jrfm18030156

Sahdan, M. H., Cowton, C. J., & Drake, J. E. (2020). Forensic accounting services in English local government and the counter-fraud agenda. *Public Money &*

Management, *40*(5), 380–389. https://doi.org/10.1080/09540962.2020.1714208

Sam, I., Kusumastuti, R., & Touriano, D. (2023). Peran whistleblowing dalam pencegahan fraud pengelolaan dana desa di Provinsi Jambi. *Jurnal Akuntansi dan Keuangan Universitas Jambi*, *8*(1), 12–22. https://online-journal.unja.ac.id/jaku

Sangale, R. P., Vakrani, D. S., Pathare, S. B., & Roy, J. K. (2026). Examining the role of accountant's knowledge of forensic accounting, corporate governance policies, and fraud awareness training in preventing fraud: A survey of Indian corporates. *Journal of Risk and Financial Management*, *19*(2), 118. https://doi.org/10.3390/jrfm19020118

Sharma, D., & Rani, K. (2025). The anatomy of deception: A conceptual study on fraud and forensic accounting. *International Journal for Multidisciplinary Research*, *7*(3), 1–13. https://doi.org/10.36948/ijfmr.2025.v07i03.46421

Shidqi, F., & Arfiansyah, Z. (2025). Good governance and corruption in local governments: The role of internal control and audit. *Jurnal Akuntansi dan Auditing Indonesia*, *29*(1), 1. https://doi.org/10.20885/jaai.vol29.iss1.art1

Shihatus, N., Cahyo Kurniawan, P., Khoiri Furqon, I., & Mutmainah, I. (2023). Peran akuntan forensik dan teknik audit investigatif dalam pengungkapan fraud di Indonesia. *Sahmiyya: Jurnal Ekonomi dan Bisnis*, *2*(1), 82–88. https://e-journal.uingusdur.ac.id/sahmiyya/article/view/878

Shmueli, G., Sarstedt, M., Hair, J. F., Cheah, J.-H., Ting, H., Vaithilingam, S., & Ringle, C. M. (2019). Predictive model assessment in PLS-SEM: Guidelines for using PLSpredict. *European Journal of Marketing*, *53*(11), 2322–2347. https://doi.org/10.1108/EJM-02-2019-0189

Simarsoit, F. A., & Sucipto, T. N. (2025). The influence of auditor competence, independence, and professionalism on audit quality at public accounting firms in Medan. *Journal of Management, Economic, and Accounting, 4*(2), 377–388. https://doi.org/10.37676/jmea.v4i2.822

Syam, M. A., Djaddang, S., Djarudju, H., & Roziq, M. (2024). Cultivating competent auditors: Essential skills and ethical imperatives for the digital era. *Journal of Economics, Finance and Management Studies, 7*(12), 7415–7424. https://doi.org/10.47191/jefms/v7

Tümmler, M., & Quick, R. (2025). How to detect fraud in an audit: A systematic review of experimental literature. *Management Review Quarterly, 76*(1), 287–332. https://doi.org/10.1007/s11301-024-00480-7

Vitalis, A., Boritz, J. E., & Simeoni, L. (2024). Enhancing CPA competencies for internal audit roles. *International Journal of Auditing, 28*(3), 458–484. https://doi.org/10.1111/ijau.12337

Wahidahwati, W., & Asyik, N. F. (2022). Determinants of auditors ability in fraud detection. *Cogent Business & Management, 9*(1), 2130165. https://doi.org/10.1080/23311975.2022.2130165

Yabunaka, Y., Kametani, R., & Tsuchiya, H. (2023). Generalization of psychosocial skills to life skills in collegiate athletes. *Sports, 11*(2), 20. https://doi.org/10.3390/sports11020020

Zhai, C., Wibowo, S., & Li, L. D. (2024). The effects of over-reliance on AI dialogue systems on students' cognitive abilities: A systematic review. *Smart Learning Environments, 11*(1), 28. https://doi.org/10.1186/s40561-024-00316-7

Zhang, W., & Han, Y. (2025). Auditor education and training and audit quality: Evidence from China. *Asia-Pacific Journal of Accounting & Economics, 32*, 1608–1625. https://doi.org/10.1080/16081625.2025.2546300

Book

Boyatzis, R. E. (1982). *The competent manager: A model for effective performance.* John Wiley & Sons.

George, D., & Mallery, P. (2019). *IBM SPSS statistics 25 step by step*. Routledge. https://doi.org/10.4324/9781351033909

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2016). *Multivariate data analysis* (7th ed.). Pearson Higher Education.

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2022). *A primer on partial least squares structural equation modeling (PLS-SEM)* (3rd ed.). Sage.

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: A workbook*. Springer. https://doi.org/10.1007/978-3-030-80519-7

Isaac, S., & Michael, W. B. (1995). *Handbook in research and evaluation* (3rd ed.). EdITS Publishers.

Ken, K., & Kay, W. (2019). *Mastering partial least squares structural equation modeling (PLS-SEM) with SmartPLS in 38 hours*. iUniverse.

Schuberth, F., & Cantaluppi, G. (2017). Ordinal consistent partial least squares. In H. Latan & R. Noonan (Eds.), *Partial least squares path modeling* (pp. 109–150). Springer International Publishing. https://doi.org/10.1007/978-3-319-64069-3_6

Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill-building approach* (7th ed.). John Wiley & Sons.

Spencer, L. M., & Spencer, S. M. (1993). *Competence at work: Models for superior performance*. John Wiley & Sons.

Sun, L., Ji, S., & Ye, J. (2018). Partial least squares. In *Multi-label dimensionality reduction* (pp. 43–62). Chapman and Hall/CRC. https://doi.org/10.1201/b16017-6

Wrenn, B., Stevens, R. E., & Loudon, D. L. (1977). *Marketing research: Text and cases*. The Haworth Press.

Report

ACFE Indonesia. (2025). *Survey fraud Indonesia 2025* (Vol. 2). https://acfe-indonesia.or.id/survey-fraud-indonesia-2025/

Association of Certified Fraud Examiners. (2024). *Occupational fraud 2024: A report to the nations.* https://www.acfe.com/-/media/files/acfe/pdfs/rttn/2024/2024-report-to-the-nations.pdf

PricewaterhouseCoopers Consulting Singapore Pte. Ltd. (2016). *PwC forensic dispute services in South-East Asia*. PwC. https://www.pwc.com/sg/en/consulting/assets/forensic-dispute-service-offerings.pdf

Website

Komisi Pemberantasan Korupsi. (2025, Juli 31). *KPK tahan dua tersangka korupsi pengadaan LNG di Pertamina.* https://www.kpk.go.id/id/ruang-informasi/berita/kpk-tahan-dua-tersangka-korupsi-pengadaan-lng-di-pertamina

Komisi Pemberantasan Korupsi. (2026, Februari 5). *KPK tangkap tangan tersangka importasi barang di Direktorat Jenderal Bea Cukai*. https://www.kpk.go.id/id/ruang-informasi/berita/kpk-tangkap-tangan-tersangka-importasi-barang-di-direktorat-jenderal-bea-cukai