UNIVERSITAS ANDALAS

FACULTY OF ECONOMICS AND BUSINESS

ACCOUNTING DEPARTMENT

UNDERGRADUATE THESIS

THE EFFECT OF FORENSIC ACCOUNTING SKILLS ON FRAUD DETECTION ABILITY AMONG FORENSIC ACCOUNTANT IN INDONESIA

By:

MIFTAHUL NAJWA FARAZILAH

2210532028

Supervisor:

Ika Sari Wahyuni TD S.E, M.Sc., Ph.D.

Submitted in partial fulfillment of the requirements for the degree of Bachelor of Accounting

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No. University Alumni	MIFTAHUL NAJWA FARAZILAH	No. Faculty Alumni

BIOGRAPHICAL INFORMATION

a) Place/Date of Birth: Padang/05 January 2005 b) Parents Name: Asril, S.Sos., M.Pd. and Nurdewi Andriani, S.Pd c) Faculty: Economics and Business d) Major: International Accounting e) BP Number: 2210532028 f) Date of Graduation: 14 July 2026 g) Graduation Status: Cumlaude h) GPA: 3,81 i) Length of Study: 3 years 11 months j) Parents Address: Perum Green Ardhana No 94, Kelurahan Kalumbuk, Kecamatan Kuranji, Kota Padang.

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Undergraduate Thesis by: Miftahul Najwa Farazilah

Thesis Advisor: Ika Sari Wahyuni TD S.E, M.Sc., Ph.D.

ABSTRACT

This study aims to examine the effect of forensic accounting skills on fraud detection ability among forensic accountants in Indonesia. This research is a quantitative study using the Partial Least Squares Structural Equation Modeling (PLS-SEM) statistical analysis method with the SmartPLS 4 application. Data collection in this study used a questionnaire distributed to forensic accountants at the Audit Board of the Republic of Indonesia (BPK) and Public Accounting Firms (KAP) in Indonesia. The results of this study indicate that analytical skills, effective communication skills, and auditing skills have a positive and significant effect on fraud detection ability, while psycho-social skills have a positive but insignificant effect on fraud detection ability

Keywords: forensic accounting, forensic accounting skills, analytical skills, effective communication skills, psycho-social skills, auditing skills, fraud detection ability.

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