

## The Effect of Forensic Audit on the Speed and Accuracy of Financial Case Resolution by Taking Case Complexity, Expertise Auditors, and Supporting Technology

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### Abstract

Forensic audits can speed up the resolution of financial cases by providing faster and more precise analysis. Forensic AUDITS increase the accuracy of case resolution by providing a more thorough investigation, and clearer and more accountable evidence. The more complex a financial case, the more likely it is that the speed of case resolution will be affected. The more complex a case, the higher the likelihood of errors in the interpretation of evidence or data, which can reduce accuracy. Auditor expertise plays a very important role in speeding up the resolution of financial cases. Auditor expertise plays a key role in improving the accuracy of case resolution. Supporting technology accelerates the resolution of financial cases by increasing efficiency in data collection, analysis, fraud detection, reporting, and communication. Supporting technology plays a very large role in increasing the accuracy of case resolution.

**Keywords:** Forensic Audit, Speed of Resolution, Accuracy of Final Cases, Auditor Expertise, Supporting Technology, Data Analysis

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## INTRODUCTION

As technology advances, the ways of committing fraud or what is usually called cheating become increasingly diverse. Consequently, as technology advances, auditors must improve their skills in detecting fraud. The Association of Certified Fraud Examiners (ACFE) categorizes fraud into three types based on the actions carried out: misappropriation of assets, financial statement fraud, and corruption.

The influence of forensic audits on the speed of resolution of financial cases can be seen through various factors that support efficiency in dealing with problems or allegations of financial abuse. Forensic audits focus on in-depth investigations to uncover fraud, embezzlement or other illegal acts, which contributes positively to speeding up the process of resolving financial cases (Kuntadi & Aviana, 2022). In addition, forensic audits increase the accuracy of case resolution by providing more comprehensive investigations, clearer and more reliable evidence, and more detailed reports, which reduce the potential for error and ensure that decisions taken are based on accurate facts (Rahmawati & Simorangkir, 2021).

The more complex a financial case, the more likely it is that the speed of case resolution will be affected. Resolving complex cases requires more time, effort, and involvement of multiple parties, which can cause delays in reaching a final resolution (Oei, 2021). Case complexity can affect the accuracy of case resolution. The more complex a case, the higher the likelihood of errors in the interpretation of evidence or data, which can reduce accuracy. Therefore, in complex cases, extra care, precision, and involvement of competent professionals is required to ensure accurate results (Ariningtyastuti, 2021).

Auditor expertise plays a very important role in speeding up the resolution of financial cases. Experienced, skilled, and knowledgeable auditors can identify problems quickly, use technology to speed up the analysis process, and manage the audit process efficiently, ultimately speeding up case resolution (Apriani et al., 2024). Auditor expertise plays a key role in improving the accuracy of case resolution. Skilled and experienced auditors can analyze data more precisely, understand relevant regulations well, and prepare accurate reports, which in turn ensures that the results of investigations or case resolutions better reflect reality (Rifky, 2024).

Supporting technology accelerates the resolution of financial cases by increasing efficiency in data collection, analysis, fraud detection, reporting, and communication. Technology enables faster and more accurate processes, which reduces the time it takes to resolve issues or suspected financial abuse (Murfadila & Ramdani, 2019). Supporting technology plays a very big role in increasing the accuracy of case resolution. With the ability to process data more thoroughly, identify problems quickly, reduce human error, and produce more accurate reports, technology ensures that case resolution results are more precise and based on valid facts (Kurniawan, 2022).

## LITERATURE REVIEW

### Speed of Case Resolution

The speed of case resolution refers to the length of time required to resolve a case or problem, whether in the legal, investigative, or audit fields. This factor measures the extent to which efficiency is achieved in the completion process without sacrificing quality or accuracy. Speed in resolving cases is crucial to reducing the negative impact caused by delays, both in terms of material loss, reputation, and satisfaction of the parties involved (Lestari & Ambarwati, 2024).

### Case Resolution Accuracy

Accuracy in case resolution refers to the extent to which accuracy and truth are applied in the process of resolving a case, whether in the fields of law, investigation, or audit. This

involves the ability to properly resolve cases based on the available evidence, as well as ensuring that any actions taken comply with applicable procedures and regulations. Accuracy is very important to ensure that the decisions produced are based on correct facts, without any errors or wrong interpretations (Indah, 2024).

### **Case Resolution Accuracy**

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### **Case Complexity**

Case complexity refers to the level of difficulty or complexity of a problem or situation that needs to be analyzed or resolved, whether in the fields of law, business, or investigation. The more evidence that needs to be examined, or the more diverse types of evidence that exist, the more complex the case becomes. In other words, the more factors involved and the more difficult it is to understand or handle the elements in a case, the higher the level of complexity (Alfiany, 2023).

### **Auditor Skills**

Auditor expertise refers to the ability, knowledge, skills, and experience that an auditor has to carry out their duties effectively and efficiently. This expertise covers various aspects, both technical and non-technical, which are needed in carrying out audits, financial, operational, and forensic audits (Sarbunan & Hama, 2024).

### **Supporting Technology**

Audit-supporting technology includes various software, tools, and systems that auditors use to increase efficiency, accuracy, and effectiveness in carrying out audits. This technology facilitates auditors in collecting, analyzing, and compiling audit-finding reports more optimally. Additionally, technology also allows auditors to handle huge volumes of data more easily (Pratikno, 2022).

## **RESEARCH METHODS**

This article employs qualitative methods and library research. It involves reviewing theories and examining the relationships or influences between variables through books and journals, both offline in the library and online via platforms like Mendeley, Google Scholar, and other online resources (Juliandi, 2015).

In qualitative research, the literature review must align with methodological assumptions, meaning it should be used inductively to avoid steering the researcher's questions. The primary purpose of conducting qualitative research is its exploratory nature (Juliandi, 2015).

## **RESULTS AND DISCUSSION**

### **The Influence of Forensic Audits on the Speed of Completion of Financial Cases**

The influence of forensic audits on the speed of resolution of financial cases can be seen from several aspects that support efficiency and speed up the process of resolving problems or suspected misuse in finance. Forensic audits focus on in-depth investigations to detect fraud,

embezzlement, or other illegal acts, and have a positive impact on the speed of resolution of financial cases in the following ways:

1. Identify problems quickly  
With more focused methods and sophisticated analysis techniques, forensic audits can quickly identify fraud or discrepancies in financial statements. This reduces the time needed to find the source of the problem or loss that occurred.
2. Accurate Evidence Collection  
With clear evidence, the investigation process can be faster, because auditors can immediately focus on evidence that can be accepted and used in the legal process or case resolution.
3. Use of Technology  
The use of this technology speeds up the process of analyzing complex transactions and data, reducing the time required to complete an audit.
4. Reduce Errors and Ambiguity  
With more thorough analysis and stronger evidence, legal or internal decisions can be made more quickly.
5. Increase legal certainty  
Forensic audits can produce clear, comprehensive, and accountable reports, which can be used directly in decision-making.

This is in line with research conducted by (Mulyadi & Nawawi, 2020) stated that forensic audits influence the speed of resolution of financial cases.

### **The Influence of Forensic Audits on the Accuracy of Financial Case Resolution**

The influence of forensic audits on the accuracy of case resolution is very significant, especially in increasing accuracy and truth in the process of investigating and resolving cases, whether related to fraud, embezzlement, or other financial violations. Here are some ways forensic audits affect the accuracy of case resolution:

1. In-depth investigation  
Forensic auditing involves in-depth investigative techniques to collect accurate evidence. This approach ensures that every relevant detail is carefully examined, resulting in more precise and accountable findings.
2. Collection and Verification of Valid Evidence  
In a forensic audit, evidence collected through data analysis, interviews, and other forensic techniques is rigorously verified. This process increases the accuracy of findings in solving cases.
3. Use of Advanced Technology  
Forensic audits utilize analytical technology and specialized software to analyze large amounts of data with high accuracy.
4. Reduce Human Error  
Forensic audits often use structured and systematic techniques, which help reduce human error in the investigation process.
5. Preparation of clear and detailed reports  
Forensic audits produce very detailed and comprehensive reports, which present evidence in a way that is easy to understand and can be justified.  
This is in line with research conducted by (Kuntadi & Aviana, 2022) state that forensic audits influence the accuracy of resolving financial cases.

### **The Effect of Case Complexity on the Speed of Completion of Financial Cases**

The influence of case complexity on the speed of resolution of financial cases is very significant. The more complex a case, the more time and resources it will take to solve it. Several factors that influence the influence of complexity on the speed of resolution of financial cases are as follows:

1. **Amount of Evidence and Data Required**  
More complex cases usually involve a lot of evidence and data that needs to be analyzed. The process of collecting, verifying, and analyzing evidence takes longer, which can slow down case resolution.
2. **Variations in Types of Evidence**  
Cases involving various types of evidence such as documents, financial transactions, electronic data, and testimony. Requires a more careful and detailed approach in its examination.
3. **More Party Involvement**  
The involvement of various parties can slow down the resolution process because it takes time to communicate and resolve problems together.
4. **Deeper Analysis**  
More complex cases require a more in-depth analysis of financial transactions or activities to identify patterns or discrepancies.
5. **More Complicated Legal Procedures**  
In complex financial cases, the legal and regulatory procedures that must be followed can be very complicated.

This is in line with research conducted by (Maria & Mirayani, 2021) which states that case complexity influences the speed of resolution of financial cases.

### **The Effect of Case Complexity on Case Resolution Accuracy**

The influence of case complexity on the accuracy of case resolution is very important, because the more complex a case is, the more elements and factors must be analyzed carefully to ensure accurate resolution. Here are some ways in which case complexity can affect the accuracy of case resolution:

1. **Amount of Evidence and Data that Must Be Analyzed**  
Complex cases usually involve more evidence and data that need to be analyzed.
2. **Difficulty in establishing relationships between case elements**  
Mistakes in understanding or connecting these elements can reduce the accuracy of the investigation or resolution results.
3. **Challenges in Identifying Patterns and Causes**  
Without in-depth analysis, errors in recognizing patterns or cause and effect in cases can occur, leading to less accurate results.
4. **Risk of Mistakes in Interpreting Laws or Regulations**  
Mistakes in understanding complex regulations can affect accuracy in decision-making or settlement.
5. **Involvement of Many Parties**  
Cases involving multiple parties, such as auditors, attorneys, and regulators, may increase the risk of miscommunication or disagreement between parties.

This is in line with research conducted (Angruningrum & Wirakusuma, 2019) which states that case complexity influences the accuracy of resolving financial cases.

### **The Influence of Auditor Skills on the Speed of Completion of Financial Cases**

The influence of auditor expertise on the speed of resolving financial cases is very large because the level of auditor skill, knowledge, and experience directly influences efficiency in resolving cases. Here are some ways in which an auditor's expertise can speed up the resolution of financial cases:

1. **Ability to analyze data quickly and precisely**  
Auditors who are experienced and have good technical skills can analyze financial data and evidence more quickly and precisely.
2. **Deep Understanding of Procedures and Regulations**  
This knowledge allows auditors to be more efficient in carrying out the audit process, avoiding errors that can slow down case resolution.
3. **Ability to Use Technology Efficiently**  
Expertise in using advanced audit software and tools allows auditors to process large amounts of data more quickly.
4. **Experience in Handling Similar Cases**  
Auditors who have experience in handling similar financial cases can resolve cases more quickly because they are familiar with the types of problems that arise.
5. **Ability to Identify Key Problems Quickly**  
Experienced auditors tend to be quicker in identifying key problems in financial cases.

This is in line with research conducted by (Arif, 2022) which states that auditor expertise influences the speed of resolution of financial cases.

### **The Influence of Auditor Skills on the Accuracy of Financial Case Resolution**

The influence of auditor expertise on the accuracy of case resolution is very significant because the expertise possessed by auditors influences their ability to produce appropriate and accountable findings. Here are some ways in which auditor expertise affects accuracy in case resolution:

1. **Deep Analytical Capabilities**  
Auditors who are experienced and have technical expertise can carry out more in-depth analyses of financial data and transactions.
2. **Knowledge of Applicable Standards and Regulations**  
Auditors who have good knowledge of relevant accounting standards, regulations, and regulations can ensure that each audit step is carried out by applicable regulations.
3. **Ability to Use Advanced Audit Technology**  
Auditors' expertise in using advanced software and analytical tools allows them to process large amounts of data with high precision.
4. **Ability to Compile Clear and Precise Reports**  
Skilled auditors can prepare clear, detailed, and easy-to-understand reports that include key findings, supporting evidence, and takeaway recommendations.
5. **Experience in Handling Similar Cases**  
Auditors who have experience in handling similar financial cases can more easily recognize key problems and avoid errors in analysis.

This is in line with research conducted by (Hafsah, 2023)) which states that auditor expertise influences the accuracy of resolving financial cases.

### **The Influence of Supporting Technology on the Speed of Completion of Financial Cases**

The influence of supporting technology on the speed of resolution of financial cases is very large because technology allows auditors and investigators to work more quickly, efficiently

and accurately in analyzing data and verifying information. Here are some ways assistive technology can speed up financial case resolution:

1. **Data Analysis Process Automation**  
Technology enables automation in the collection and analysis of big data that would normally take a long time if done manually.
2. **Faster Data Processing**  
Technology allows auditors to process large amounts of data at high speed.
3. **Use of a Cloud-Based System**  
Cloud-based technology enables real-time data access and faster collaboration between auditors, managers and other teams.
4. **Advanced Analytics Tools for Fraud Detection**  
With the ability to identify potential fraud or misuse of funds more quickly, technology speeds up the investigation process and reduces the time required to resolve cases.
5. **Increased Efficiency in Report Preparation**  
Technology can help auditors in compiling reports automatically based on the findings obtained.

This is in line with research conducted by (Murfadila & Ramdani, 2019) which states that supporting technology influences the speed of resolving financial cases.

### **The Influence of Supporting Technology on the Accuracy of Financial Case Resolution**

The influence of supporting technology on the accuracy of case resolution is very important, because technology can increase accuracy, precision and the ability to analyze data. Here are some ways in which assistive technology can improve accuracy in case resolution:

1. **Increased Data Analysis Accuracy**  
Technology enables auditors and investigators to process and analyze large amounts of data with high accuracy.
2. **More Effective Fraud Detection**  
Supporting technologies, such as forensic data analysis and fraud detection algorithms, enable faster and more accurate identification of fraud or financial manipulation.
3. **More Careful Verification of Evidence**  
Technology enables automatic and more thorough verification of evidence and documents.
4. **Reduction of Human Error**  
One of the main advantages of assistive technology is its ability to reduce human errors that may occur during the audit or investigation process.
5. **Better Data Management**  
Technology makes it possible to manage and organize data more systematically. With a structured and integrated data storage system, information can be accessed more easily and quickly.

This is in line with research conducted by (Kurniawan, 2022) which states that supporting technology influences the accuracy of resolving financial cases.

### **CONCLUSION**

Based on the research results from the discussion previously presented, the following conclusions can be drawn:

1. Forensic audits can speed up the resolution of financial cases by providing faster and more precise analysis, reducing the time needed to resolve problems, and strengthening the reports needed for further action, both at the legal and managerial levels.

2. Forensic audits increase the accuracy of case resolution by providing a more thorough investigation, clearer and more reliable evidence, and detailed reports, which reduces the possibility of errors and ensures that the right decisions are taken based on accurate facts.
3. The more complex a financial case, the greater the likelihood that the speed of case resolution will be affected.
4. Case complexity can affect the accuracy of case resolution. The more complex a case, the higher the likelihood of errors in the interpretation of evidence or data, which can reduce
5. accuracy.
6. Auditor expertise plays a very important role in speeding up the resolution of financial cases. Experienced, skilled, and knowledgeable auditors can identify problems quickly.
7. Auditor expertise plays a key role in improving the accuracy of case resolution. Skilled and experienced auditors can analyze data more precisely, understand relevant regulations well, and prepare accurate reports.
8. Supporting technology accelerates the resolution of financial cases by increasing efficiency in data collection, analysis, fraud detection, reporting and communication.
9. Supporting technology plays a very big role in increasing the accuracy of case resolution. With the ability to process data more thoroughly, identify problems quickly, reduce human error, and produce more accurate reports.

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