ELIT
Economic Laboratory Transition
Research Podgorica

Montenegrin Journal of Economics

For citation:

Nasution, S.T.A., Yahia I., Lumbanraja P., Abubakar E. (2026), "The Auditor's Capacity to Employ Cybersecurity for Fraud Detection: The Influence of Training and Experience",
Montenegrin Journal of Economics, Vol. 22, No. 4, pp. 271-280.

The Auditor's Capacity to Employ Cybersecurity for Fraud Detection: The Influence of Training and Experience

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ARTICLE INFO

Received April 01, 2025
Revised from May 15, 2025
Accepted June 05, 2025
Available online April 15, 2026

JEL classification: H83; M40; M41

DOI: 10.14254/1800-5845/2026.22-4.19

Keywords:
Cyber-Security,
Detection Fraud,
Auditor Experience,
Auditor Training

ABSTRACT

Indonesia, being a developing nation, possesses legislation regulating the compilation of financial accounts and requirements pertinent to auditors. The legislative system governing financial reporting is also evident in developed countries. Auditors in the Fourth Industrial Revolution possess cybersecurity expertise. This study seeks to clarify the influence of auditor experience and training on the auditor's ability to implement cybersecurity measures for identifying financial fraud, with professional skepticism acting as a moderating variable. The investigation encompassed 61 auditors from the Audit Board of Indonesia (BPK) Representative Office in North Sumatra Province. The results indicate a significant influence of auditor experience and training on the auditor's ability to utilize cybersecurity for identifying financial crime; however, professional skepticism does not operate as a moderating variable. This study's distinctiveness is rooted in the claim that auditors must have cybersecurity competencies to detect fraud in financial reporting. The auditor's proficiency in handling and reporting client money greatly affects their ability to detect fraud. Nonetheless, auditors must augment their competencies, especially considering the digital improvements in accounting, to provide high-quality reports relevant to both current and future contexts. This will also serve as auditor branding in clients' perceptions and maintain the auditor's professional skepticism.

INTRODUCTION

Indonesia is always dedicated to bolstering the social economy in every way. In order to verify the financial viability and application of financial trends in a local, national, or international organization and/or business, the Indonesian government entrusts its trust to a group of financial analysts known as auditors. Lower political risk while revealing and discussing every budget transaction. Indonesia has stringent laws in place to avoid fraud in the preparation of financial statements. These regulations ensure transparency and accountability, which are crucial for maintaining investor confidence and fostering economic growth. By upholding these standards, Indonesia aims to create a stable financial environment that supports sustainable development and encourages both domestic and foreign investment. Investment in various sectors, such as infrastructure and technology, will be prioritized to stimulate economic activity and enhance competitiveness. As the country continues to strengthen its regulatory framework, it is poised to attract a diverse range of investors seeking opportunities in a stable and transparent market. This proactive approach not only benefits investors but also contributes to job creation and poverty alleviation, ultimately leading to a more resilient economy. By fostering an environment of trust and accountability,

Indonesia is setting the stage for long-term prosperity and growth. Growth is further supported by investments in infrastructure and technology, which are essential for boosting productivity and enhancing the overall quality of life for citizens. As these developments take shape, Indonesia's position as a regional economic powerhouse becomes increasingly solidified, attracting even more global interest and collaboration.Many research studies examine the importance of enhancing auditors' abilities in preparing financial statements by understanding the developments in science and technology so that financial usage patterns can be presented in a financial report, and one important aspect is the presence of auditors in a healthy and objective environment.

The audit profession emphasizes the importance of understanding the audit environment, particularly the prevalence of fraud, in the auditor's efforts to successfully detect and uncover fraud in the use of funding. The audit profession emphasizes the importance of understanding the audit environment, particularly the prevalence of fraud, in the auditor's efforts to successfully detect and uncover fraud in the use of funding.This has become a weakness for the Kingdom of Saudi Arabia in presenting the professional perception of auditors (Al-Dhubaibi and Sharaf-Addin 2022)Another point raised by the United Kingdom is that the establishment of the Audit Commission issues Public Interest Reports (PIR; legally privileged reports commenting on unacceptable or potentially illegal behavior) by providing funds and facilities for behavioral networks and fraud prevention, promoting anti-fraud work among all external board auditors, including private sector companies, and violations regulated by the Public Interest Disclosure Act (PIDA) (Sahdan, Cowton, and Drake 2020). and the same was done with the law Benford cannot predict the risk of financial statement fraud in companies; in other words, Benford's law cannot distinguish between companies at risk of fraud and those not at risk of fraud in their financial statements (Rad et al. 2021).

The regulations implemented by developed and developing countries are reflected in the auditor's experience in communicating financial statements. Research conducted by Malaysia emphasizes that the tenure and busyness of the audit committee chair are significant factors influencing auditor choice, while the ethnicity, expertise, and qualifications of the audit committee chair do not have a significant impact on auditor choice (Wang et al. 2021); (Alsayani, Mohamad Nor, and Al-Matari 2023). The auditor's ability to collaborate with other auditors becomes an experience in detecting financial reports and is one way to build the personal branding of an experienced auditor with a good reputation (Li and Ma 2020). This will create a skeptical attitude of an auditor in the eyes of the public, and clients will be more confident in the auditor (Nolder and Kadous 2018); (Siew 2018).

Human resources as auditors become one of the strengths of both developed and developing countries to be ready to achieve the SDGs, especially the economic prosperity of the country. This aligns with the development of an integrated theoretical framework, institutional theory, stakeholder theory, and management theory, thereby offering concrete insights to policymakers and practitioners to enhance integrity and efficiency in public sector governance through the integration of ethics, corporate social responsibility, and advanced methodologies (Yanuarisa et al. 2025). The objective of this research is (a) to analyze the impact of auditor experience on the auditor's capacity to utilize cybersecurity for the detection of financial statement fraud; (b) to examine the influence of auditor training on the auditor's proficiency in employing cybersecurity for identifying financial statement fraud; and (c) to investigate the moderating effect of professional auditors' skepticism on the use of cybersecurity in detecting financial statement fraud. This research will investigate cybersecurity capabilities as a specialization national and international stages.

1. LITERATURE REVIEW

1.1 Auditor Experience in Using Cyber Security to Detect Fraud in Financial Statements

Presenting strong evidence that political skills and big data significantly improve fraud detection capabilities in Indonesian public sector institutions, auditors with advanced political skills excel in navigating complex organizational dynamics, thereby enhancing their ability to uncover fraudulent activities, which in turn improves auditor performance in a more thorough and timely detection process, facilitating insights and faster identification of anomalies (Junaidi, Hendrian, and Syahputra 2024). In this case, it is also explained that the auditor's work experience as a committee member and audit chair is a major consideration for clients in determining the ability to detect financial statement fraud (Alsayani, Mohamad Nor, and Al-Matari 2023); (Abouelela, Diab, and Saleh 2025); (Dong, Jiang, and Kumar 2021).

1.2 Auditor Training to Use Cyber Security to Detect Fraud in Financial Statements

The implementation of training as an increase in the credibility of auditors in examining financial statements and the ability to quickly identify errors in concluding financial statements. In this case, internal auditors must have the ability to assist in PHEIS audits and improve the PHEIS that currently exist in Indonesia so that they are able to guide internal auditors in the HEIS internal control unit and internationally competitive institutions (Yazid et al., 2025). This also applies in Nigeria, which explains that special skills and abilities are needed to detect fraud reduce banking fraud (Odukoya & Samsudin, 2021). This reinforces that education and training will show the auditor's readiness to identify discrepancies in communicating financial statements and handle the complexity of many clients better than less educated auditors (Ocak, 2018).

1.3 The Moderating Effect of Auditor's Professional Skepticism Attitude with Cybersecurity in Detecting Fraud in Financial Statements

Attribution theory and personality type theory are among the supporters of the auditor's attitude in achieving professional skepticism, so professional skepticism and personality type have a positive and significant impact on fraud detection (Wahidahwati and Asyik, 2022). In this case, it also emphasizes that a skeptical attitude as a form of moderation illustrates that the more training and experience an auditor has, the easier it will be to detect fraud in financial statements (Kwock, Ho, and James, 2016). This becomes a depiction of cooperation with clients, reflecting the auditor's maturity in presenting each transaction position with clear and accurate evidence (Hardies, 2020), and emphasizes that auditors, with the development of insights into the characteristics of auditor skepticism, lead to better fraud detection, thereby improving the quality of audits in Malaysia (Siew, 2018).

2. RESEARCH METHODOLOGY

This study employs generally referred to as SEM-PLS. SEM-PLS, or Structural Equation Modeling using Partial Least Squares, is a powerful statistical tool that allows researchers to analyze complex relationships among variables. This method is particularly useful in situations where traditional parametric assumptions may not hold, enabling a more flexible approach to data analysis. This flexibility makes SEM-PLS an ideal choice for researchers dealing with small sample sizes or non-normally distributed data. Additionally, it provides the capability to model both measurement and structural relationships simultaneously, enhancing the depth of insights gained from the analysis. The SmartPLS statistical program will facilitate the statistical analysis in this investigation. The utilized version of SmartPLS is 3.2.9.

The research sample was obtained using purposive sampling to refine the sample according to the researcher's requirements, specifically targeting auditors with a maximum of 5 years of employment and a minimum of 5 years of work experience. The sample size consists of 61 auditors. Data were gathered via a questionnaire survey. The questionnaire survey aimed to collect relevant information regarding the auditors' experiences, perceptions, and challenges in their roles. This data will be analyzed to identify key trends and insights that can inform best practices in the auditing profession. This analysis will not only enhance understanding of the current landscape of auditing but also provide valuable recommendations for training and development programs. Ultimately, the findings aim to contribute to the ongoing improvement of audit quality and effectiveness within the industry. By leveraging this data, we can create a framework that supports auditors in navigating their challenges and their skills. This proactive approach will ensure that the auditing profession continues to evolve and meet the demands of a dynamic business environment.

Table 1. Validity and Reliability Test Results

No	Variabel	Indicator
1	Auditor Experience (X1)	a. Working for More than 10 Years b. Behavior of Public Accountants c. Collaboration of Public Accountants with International Financial Services d. Personal Branding Auditor e. Value of Auditor's Honest Service
2	Auditor Training (X2)	a. Attending workshops twice a year b. Development of fraud detection technology capabilities c. Professional degrees according to the needs of the auditor d. Cibercognitiv e. Understanding the changes in science and technology to complete financial reports f. The ability to communicate effectively to win clients' trust
3	Cyber Security to Detect Fraud (Y)	a. Clear, Concise, and Accurate Financial Report Information b. The report results are per the Standard Regulations. c. Security Log Analysis d. Using Multi-Factor Authentication and applications or AI that help check e. Role-Based Access Control Role
4	Professional Skepticism (Z)	a. Verification of Financial Evidence b. Evaluating the Reasonableness of Managerial Estimates c. Transaction Pattern Analysis d. Reassessing the Report Conclusion

Source: own

3. EMPIRICAL RESULTS

Based on the data that has been analyzed using SmartPLS used is 3.2.9, it can be explained as follows:

3.1 Research Results

The research results were obtained by testing survey data or distributing questionnaires to auditors in cyber security fraud, with the following analysis results obtained:

Table 2. Construct Reliability and Validity

	Cronbach's Alpha	Composite Reliability
Auditor Experience	0,714	0,807
Auditor Training	0,727	0,778
Cyber Security to Detect Fraud	0,734	0,825
Moderating Effect 1	1,000	1,000
Professional Skepticism	0,811	0,710

Source: own

Table 2 explains that the validity test in SEM-PLS uses the convergent method, and the results can be concluded as follows:

1. The reliability testing in this study will use Cronbach's Alpha and composite reliability methods. The use of Cronbach's alpha is used to measure the lower bound of the reliability value of a construct variable. The results can be explained as follows: Auditor Experience is 0.714; Auditor Training is 0.727; Cyber Security to Detect Fraud is 0.734; Moderating Effect 1 is 1.000; and Professional Skepticism is 0.811.

2. The expected Cronbach's Alpha value is >0.7, and composite reliability, this construct variable is declared reliable if it >0.7 with a reliability coefficient value between 0 and 1; the results can be explained as follows: Experience Auditor Experience is 0.807; Auditor Training is 0.778; Cyber Security to Detect Fraud is 0.825; Moderating Effect 1 is 1.000; and Professional Skepticism is 0.710.

The following explanation states that all indicators have good reliability and validity values. This is clarified with the following image:

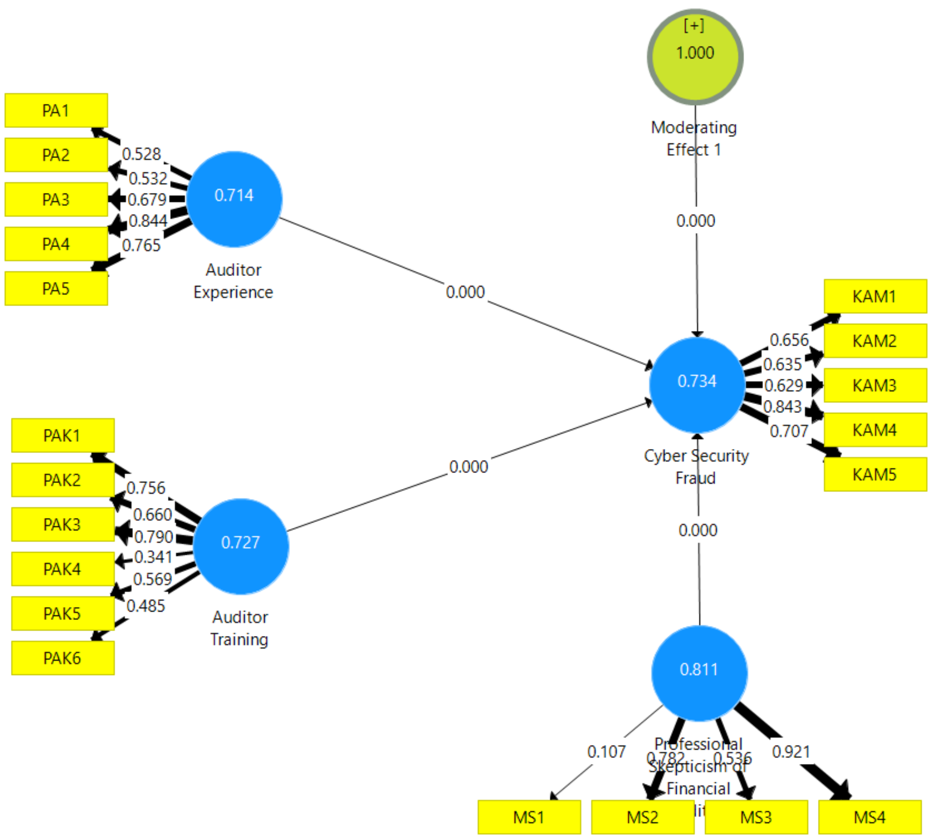

Figure 1. Analysis of Reliability and Validity Values

Next, a determination coefficient test was conducted to measure the extent to which the model can explain the variation of the dependent variable, with the results obtained in the following tables 3 and 4:

Table 3. MV Prediction Summary (PLS)

	RMSE	MAE	MAPE	Q^2_predict
KAM1	0,641	0,530	18,888	0,037
KAM2	0,598	0,519	16,400	0,012
KAM3	0,574	0,462	14,841	0,041
KAM4	0,636	0,483	17,735	0,122
KAM5	0,565	0,469	14,404	0,102

Source: own

Table 4. R Square

	R Square	R Square Adjusted
Cyber Security to Detect Fraud	0,920	0,932

Source: own

From tables 3 and 4, it is clearly indicated that the R square data above 0.25 – 0.49 (low moderate influence level); 0.50 – 0.74 (medium moderate influence level); and 0.75 – 1.00 (high moderate influence level), the data is stated to have a good model (including external data) or the contribution of exogenous variables to endogenous variables with an Adj R2 value > 0 and is stated to have a strong model with a Q2 value > 0.3. In this case, it is confirmed that the magnitude of the dependent variable, namely the auditor's ability to detect fraud in financial reports, is influenced by the auditor's experience and auditor training as shown in Table 4 with an R square value of 0.920 (92.0%) a high moderate influence level, it is stated that.

Table 5. Path Coefficients (Mean, STDEV, T-Values, P-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Auditor Experience -> Cyber Security to Detect Fraud	0,267	0,296	0,116	2,300	0,022
Auditor Training -> Cyber Security to Detect Fraud	0,300	0,338	0,143	2,100	0,036
Moderating Effect 1 -> Cyber Security to Detect Fraud	-0,043	0,004	0,099	0,432	0,666
Professional Skepticism -> Cyber Security to Detect Fraud	-0,210	-0,149	0,186	1,132	0,258

Source: own

In Table 5, the above results reflect the Path Coefficients, which are the results of testing the direct effect, so it can be concluded as follows:

a. Auditor Experience has a positive effect on the Cyber Security to Detect Fraud with a t-statistic of 2.300 (p = 0.022)

b. Auditor Training has a positive effect on the Cyber Security to Detect Fraud with t-statistic of 2.100 (p = 0.036)

c. Moderating Effect 1 (Variable Skepticism of Professional Auditors as Moderating) is unable to moderate Cyber Security to Detect Fraud with a t-statistic of 0.432 (p = 0.666)

d. Skepticism of Auditors does not affect Cyber Security to Detect Fraud with a t-statistic of 1.132 (p = 0.258)

This can also be described as follows:

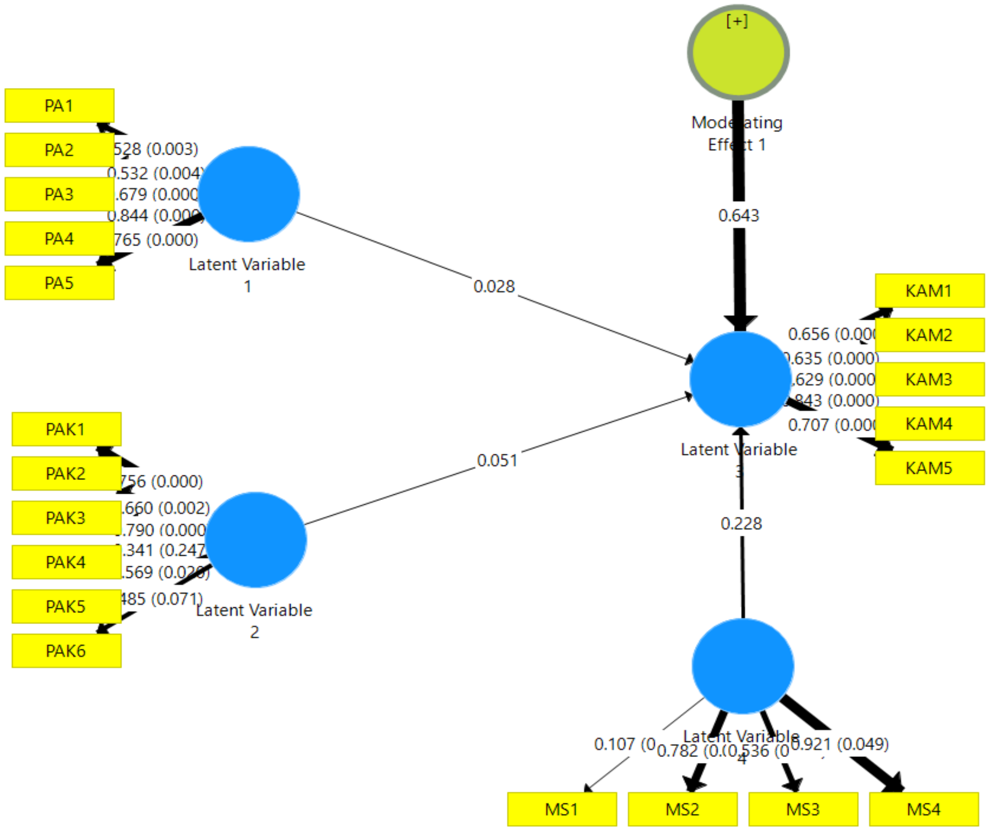

Figure 2. SEM Model in T-Test

From Figure 2, it is clear that in completing financial reports, cyber security skills are essential for accuracy and compliance with Indonesian financial regulations. The most relatively influential factors from the figure are (1) the auditor's experience, particularly the aspect of work experience reaching 10 years and the value of honesty in reflecting transaction patterns using the budget; (2) auditors participate in training, including attending workshops twice a year, developing fraud detection technology skills, and effective communication skills to gain client trust; and (3) although the auditor's professional skepticism attitude does not have a moderating influence, it can provide value in detecting financial reports, especially in evaluating the reasonableness of managerial estimates, analyzing transaction patterns, and reassessing report conclusions. Thus, the novelty in this research is that auditors must possess cybersecurity skills to detect fraud in financial reporting. The ability to detect fraud is greatly influenced by the auditor's experience in handling and reporting client finances. However, even with experience, auditors are required to develop their skills, especially with the digital advancements in accounting, so that they can produce high-quality reports that are relevant both now and in the future. This will also enhance the auditor's branding in the eyes of clients and maintain the auditor's professional skepticism.

3.2 Discussion

Auditors possess cybersecurity competencies if they have over 10 years of experience and exhibit appropriate professional conduct; nonetheless, they also necessitate training to keep pace with contemporary technological advancements. Conversely, prior studies in Saudi Arabia have indicated that behavioral factors, including the enforcement of organizational values or ethical standards, diminished morale among senior management, and dissatisfaction with the organization, are challenging to quantify and inherently subjective. Thus explaining why both external and internal auditors exhibit comparatively low perceptions of significance (Al-Dhubaibi and Sharaf-Addin, 2022).

The ability to detect fraud in financial reporting requires auditor experience, thereby enhancing sensitivity in identifying budget usage patterns and margin analysis, particularly the ability to analyze current political pathways both nationally and internationally. Presenting strong evidence that political skills and big data significantly enhance fraud detection capabilities in Indonesian public sector institutions, auditors with advanced political skills excel in navigating complex organizational dynamics, thereby improving their ability to uncover fraudulent activities, enhancing auditors' performance in a more thorough and timely detection process, facilitating deeper insights and faster anomaly identification, and requiring proper governance when using certain laws (Rad et al., 2021; Junaidi, Hendrian, and Syahputra, 2024). The auditor's ability also supports the auditor's attitude in determining the appropriate report to be delivered, even though over time there will be many adjustments, especially during the past and present COVID-19 period due to digital developments (Sugeng Wiyantoro, Yan, and Yuanyuan, 2023).

The ability to detect fraud through cybersecurity serves as a guide for both central and regional governments to develop and enact legislation that delineates right from wrong, thereby preventing any disputes between internal and external auditors of an institution (Solichin et al., 2021). The implementation of clear regulations is not the only focus of this study; it emphasizes that auditors in Indonesia greatly need training that will support their work performance with clients. This finding is very different from other research results, which indicate that training does not affect auditor performance (Munajat and Suryandari, 2017). This will illustrate the professional auditor's attitude of skepticism in presenting the client's financial statements, and self-improvement by the auditor will have a positive effect (Hai et al., 2020; Ta et al., 2022).

Consequently, the capacity to identify financial statement fraud should facilitate auditors in fostering collaboration with both internal and external customers. Auditors must possess proficiency in accounting technology to avoid obsolescence due to emerging applications or advanced technologies. It is essential for auditors to exhibit diligence, responsibility, and integrity in accurately conveying all transaction patterns of budgetary inflows and outflows.

CONCLUSION

The research study factors in effectively communicating financial reports. The most notable difference compared to other countries such as the UK, Saudi Arabia, Malaysia, Italy, and others is that the ability to detect fraud is greatly influenced by the auditor's experience in handling and reporting client finances. However, even with experience, auditors must develop their skills, especially with the digital advancements in accounting, to produce high-quality reports that are relevant to the present and future. Evaluating the reasonableness of managerial estimates, analyzing transaction patterns, and reassessing report conclusions. Future research to measure and examine ethics, resilience, and responsibility in completing financial reports, and most importantly, to study applications that emerge with the help of AI with menus capable of detecting financial reports, auditors must be able to improve quality so that they do not lag behind technological developments and do not replace the professional performance of financial report completion.

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