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The Role of Internal Audit and The Audit Committee in Detecting Financial Statement Fraud: A Systematic Literature Review

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Abstract: This article aims to map the literature review on the detection of financial statement fraud by analysing the roles of internal audit and audit committees. The research method employed is bibliometric analysis. Data were obtained from journals collected via Google Scholar, Sinta, and Scopus. Software used in the screening process included Publish or Perish. Subsequently, the journal screening process utilised Microsoft Excel and VOSviewer software to analyse 171 previous research journals, narrowing them down to 19 journals that met the criteria for empirical research. The researchers found that research concerning the role of internal audit and audit committees in detecting fraud in financial statements experienced a marked increase in 2013 compared to the previous year, with 5 journals published. The distribution of journals from 2010 to 2024 using the keywords 'role of internal audit and audit committees in fraud detection' indicates that the Diponegoro Journal is the most productive publication platform, having published 8 journals. Based on the 19 journals analysed by the researcher, it was found that public companies were the most frequently studied, whilst companies in the mining sector were the least studied. The researchers concluded that to identify financial statement fraud, internal auditors must act independently and behave honestly, whilst the audit committee is responsible for fulfilling its duties. This is done to ensure that the level of fraud occurring within a company can be controlled, thereby reducing the likelihood of losses for investors.

Keywords: Fraud Detection, Role of Internal Audit, Role of the Audit Committee

Introduction

Internal audit and audit committees both operate within the field of auditing. Their responsibilities and functions are designed to support good corporate governance; however, there remains a significant lack of understanding regarding internal audit and audit committees.

Internal control is a means of controlling, supervising, and directing an organisation to achieve its objectives. This is of paramount importance. Furthermore, it safeguards the company's assets from adverse events such as errors and fraud. Cash is a vital asset for business continuity. Key components

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need to be incorporated to enhance the performance of the company's unit responsible for assessing the adequacy and performance of current internal controls. This forms part of internal audit. Internal auditors are tasked with assisting in the company's internal controls (Yuniarsih, 2013).

Internal audit is an independent and unbiased assessment that evaluates financial, accounting, and other operational aspects. They must communicate the results of the assessment to management or company leadership, along with the information required for decision-making. Therefore, both external and internal auditors must be responsible for identifying fraud within the organisation.

Internal auditors will also bear the same responsibilities as external auditors in the future. Internal auditors investigate fraud within the organisation and provide feedback to senior management. Consequently, their work is more complex than that of external auditors. Auditors working in both the public and private sectors must be capable of identifying fraudulent acts (Wawolangi & Erstiawan, 2013).

An auditor must have experience. Internal auditors must possess sufficient knowledge to assess the risk of fraud and evaluate the measures taken by the organisation to mitigate fraud, in accordance with internal audit standards (Ekasiwi & Kiswara, 2013).

Auditors' expertise is enhanced through training. Experienced auditors can easily identify indications of risk within a company. Whilst working, auditors must remain professional and adhere to the code of ethics (Diany & Ratmono, 2014). Ethical auditors make decisions based on moral principles. Fraud does not occur in organisations that are not profit-oriented (Rahmanti & Daljono, 2013).

Furthermore, fraud can occur in various ways, such as creating false invoices, manipulating travel expenses, stealing money, and forging signatures. Strengthening internal controls is one way to prevent and detect fraud. Other forms of fraud commonly found in distribution companies include accounting errors, incorrect invoices, inappropriate expenses, theft of goods, and cost mark-ups(Sastriana & Fuad, 2013).

Internal auditors form part of the internal control system, assisting management in preventing, detecting, and investigating fraud within the company. In case law, fraud is considered to meet five criteria: misrepresentation, material facts, intent to deceive, reasonable reliance, and the existence of loss or damage. Examples of fraud include deliberate deception, misuse of company assets, and manipulation of financial data for the perpetrator's personal gain. Embezzlement, irregularities, and white-collar crime are terms frequently used to describe accounting fraud. Auditors typically uncover fraud within management and among employees.

Various financial transactions and events occurring within a company are usually discussed in financial statements. These statements are recorded, classified, summarised, and interpreted accurately in monetary terms. Companies may prepare and present financial statements such as profit and loss accounts, statements of financial position, statements of changes in equity, and cash flow statements, together with notes. The economy is affected by numerous fraud scandals. Fraud in the public sector causes the state to lose money, whilst fraud in the private sector causes companies to lose assets due to breaches of contract.

Fraud audits are vital for identifying potential fraud in a company's financial statements. The number of financial statements produced is matched by the number of new methods that could facilitate fraud in the future. Such fraud may stem from financial statement transactions as well as new techniques. However, greater economic growth and technological advancements are expected to reduce fraud.

One example is blockchain technology, which has the potential to reduce the likelihood of fraud. Various factors influencing fraud include burden, opportunity, rationalisation, information asymmetry, the complexity of accounting transactions, and a lack of accounting information disclosure. Numerous studies have been conducted to investigate these various factors.

Auditors play a significant role in reducing the level of fraud in financial statements. Whilst information technology can assist, the independence and skills of auditors are crucial for identifying and uncovering fraud. Studies have shown that the accuracy and reliability of financial statements can be enhanced by the presence of independent and experienced auditors.

Audits can influence more complex financial statements, which may lead to unclear information and a lack of balance between managers and auditors. Therefore, it is vital for auditors to remain professional when auditing businesses with complex accounting transactions, as this enables them to detect fraud or minimise audit failures.

Internal audit is an independent procedure that assesses and improves an organisation's risk management, control, and governance processes to enhance operational efficiency and add value.

The 2018 report by the Association of Certified Fraud Examiners (ACFE) indicates that the losses incurred by an organisation due to fraud amount to approximately 5% of the organisation's gross revenue. The 2018 Indonesian Fraud Survey stated that 93 respondents, or 38.9%, indicated that media reports were the primary factor contributing to the detection of fraud in Indonesia, whilst internal audit ranked second with 56 respondents, or 23.4%.

Based on this survey, the researcher aims to identify various factors influencing the detection and prevention of financial statement fraud. Specifically, the study seeks to determine whether the internal audit function ( ) or the internal audit committee plays a greater role in the detection of fraud in Indonesia. The focus of this research is on financial statement fraud in Indonesia; it is hoped that this will significantly assist research in the fields of finance and auditing by identifying the sources of financial statement fraud and strategies for detecting and preventing such fraud.

Methods

The researchers utilised secondary data from national and international journals indexed in Sinta, Scopus and Google Scholar on fraud detection, the role of internal audit, and the role of the audit committee. The use of secondary data enabled the researchers to identify data within the existing scientific literature. To ensure that the data used is relevant and of high quality, the research aims to project trends regarding fraud detection, the role of internal audit, and the role of audit committees in line with the relatively limited dataset from articles and journals relevant to the research topic.

Bibliometric analysis was employed in this study. Data were extracted from journals indexed in Google Scholar, Sinta, and Scopus. For the screening process, the Publish or Perish software was utilised. Data were obtained from searches for articles in national and international journals indexed in Google Scholar, Sinta, and Scopus. Microsoft Excel and VOSviewer software were used to analyse the data.

In the initial data collection stage, data was retrieved from the Publish or Perish application covering a 14-year period from 2010 to 2024, using the keywords 'internal audit' and 'audit committee' in relation to fraud detection. The initial search identified 171 research articles relevant to the selected keywords. Subsequently, non-journal data such as books, citations, and HTML files were manually filtered using Microsoft Excel. Reference management was then carried out by modifying details, adding author keywords, and completing missing DOIs. Once the data was consistent and significant, RIS data was downloaded from Publish or Perish and imported into VOSviewer to visualise and analyse the data(Rahmawati & Usman, 2014) .

Data analysis is carried out by sorting the RIS data in Publish or Perish by year, author, and publisher. The RIS data is also mapped based on clusters and their elements using VOSviewer software.

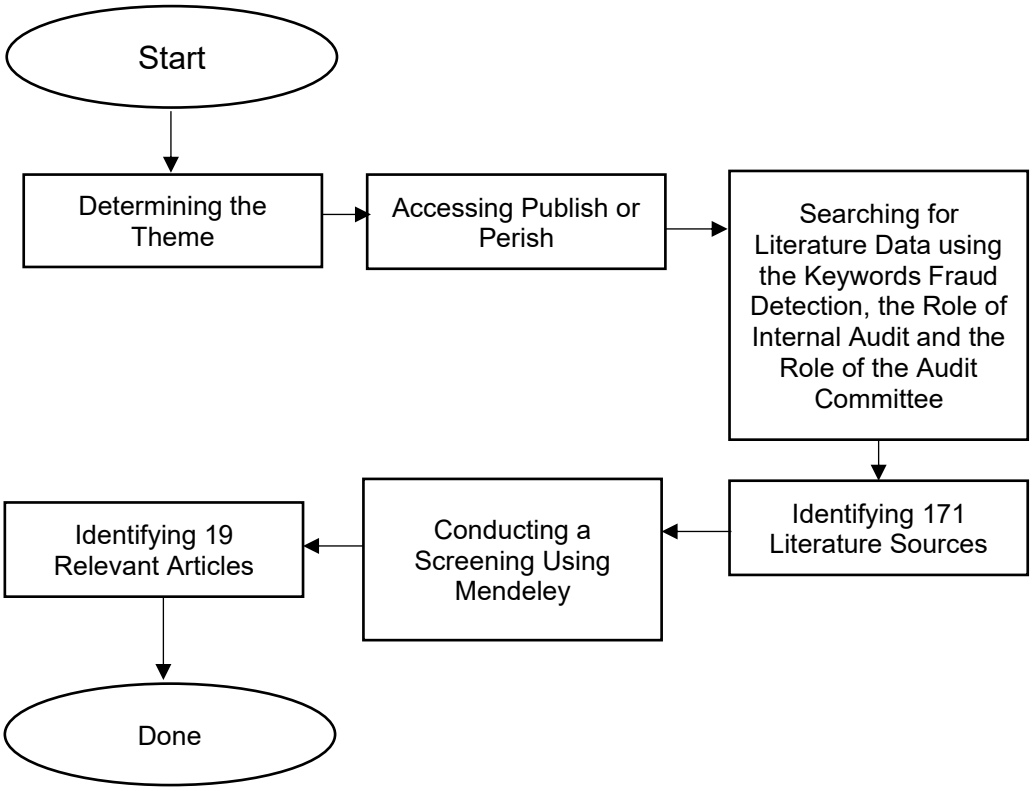


Figure 1. Research design

Results and Discussion

Based on data from 171 previous research articles, the mapping results indicate that 19 journals met the criteria for empirical studies. Among these, six articles dealt with the audit function in fraud detection, eight articles addressed

the audit committee's role in fraud detection, and five articles examined the roles of the internal audit function and the audit committee in detecting fraud in financial statements.

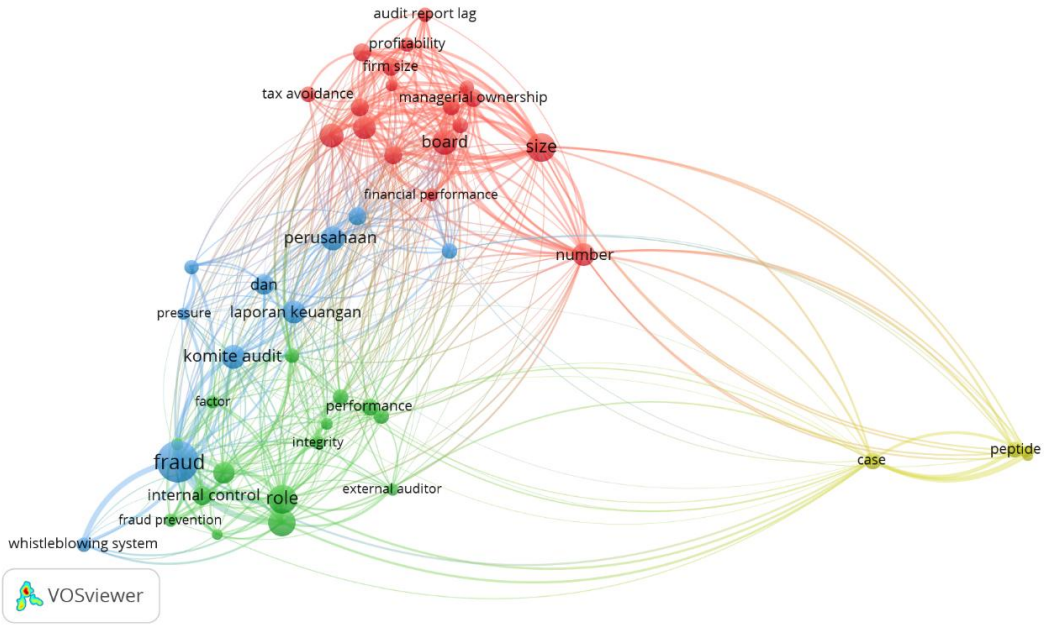


Figure 2. Research development

From the above perspective, research on the role of internal audit and audit committees in detecting fraud in financial statements was already extensive in the 2000s. However, journal articles explicitly discussing the specific relationship between the roles of internal audit and audit committees in detecting financial statement fraud first appeared in 2011. Kusumawati et al. (2011) conducted a more specific study on the role of audit committees and audit quality.

Several studies have highlighted indications of financial statement fraud(Bregiba et al., 2016; Fortuna Widyaningrum & Faisal, 2015) that have emerged and developed up to 2024. The development of research on the role of internal audit and audit committees in detecting fraud in financial statements, based on year of publication, remains relatively fluctuating. This serves as a reference for researchers to conduct further research using data from the period 2010–2024.

Interestingly, research on the role of internal audit and audit committees in detecting fraud in financial statements saw a marked increase in 2013 compared to the previous year, with a total of 5 journal articles.

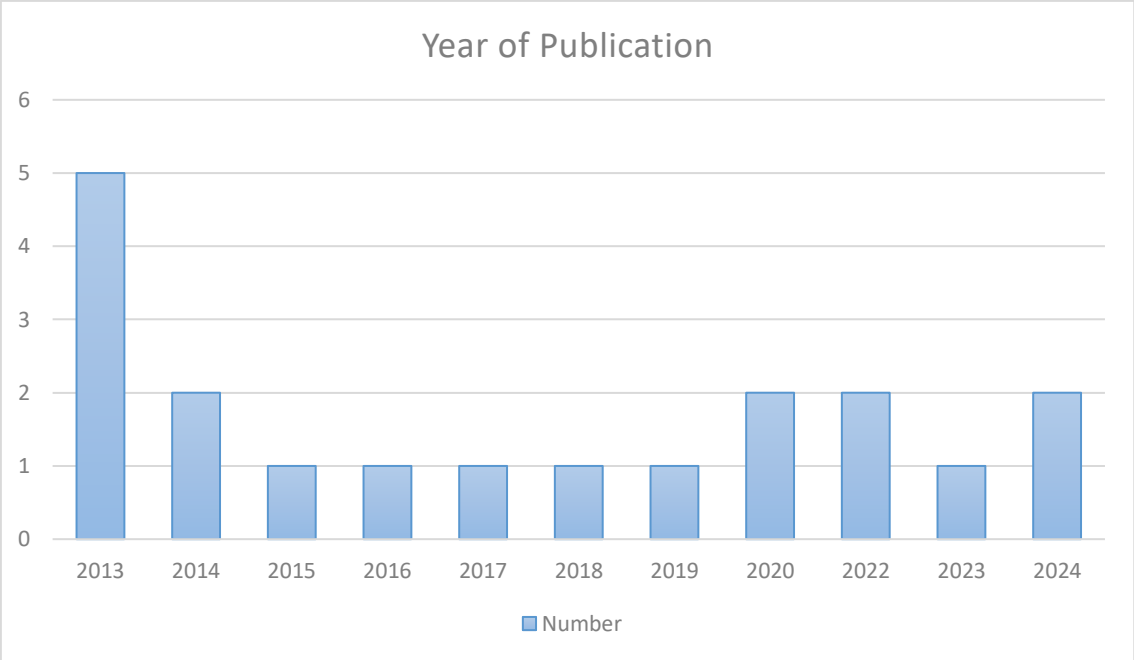


Figure 3. Publication trends

Publication outlets

Table 1. Fraud detection publications

Journal Title	Database	Number of Articles
Diponegoro Accounting Journal	Scopus	8
Journal of Accounting and Investment	Scopus	2
Journal of Administration and Business	Scopus	1
Journal of Accounting and Finance	Scopus	1
Business Perspectives Journal	Scopus	2
Journal of Management and Business	Scopus	1
Journal of Accounting Research	Scopus	1
Journal of Accounting, Finance and Auditing	Scopus	1
Journal of Accounting	Scopus	2

Source: processed data

The distribution of articles from 2010–2024 with the keywords 'the role of internal audit and audit committees in fraud detection' shows that the Diponegoro Journal is the most productive publication venue, having published eight articles. Furthermore, these three themes were published due to the contribution of the Accounting Journal as a publication venue. Two articles were published regularly in the Accounting and Investment and Business Perspectives journals.

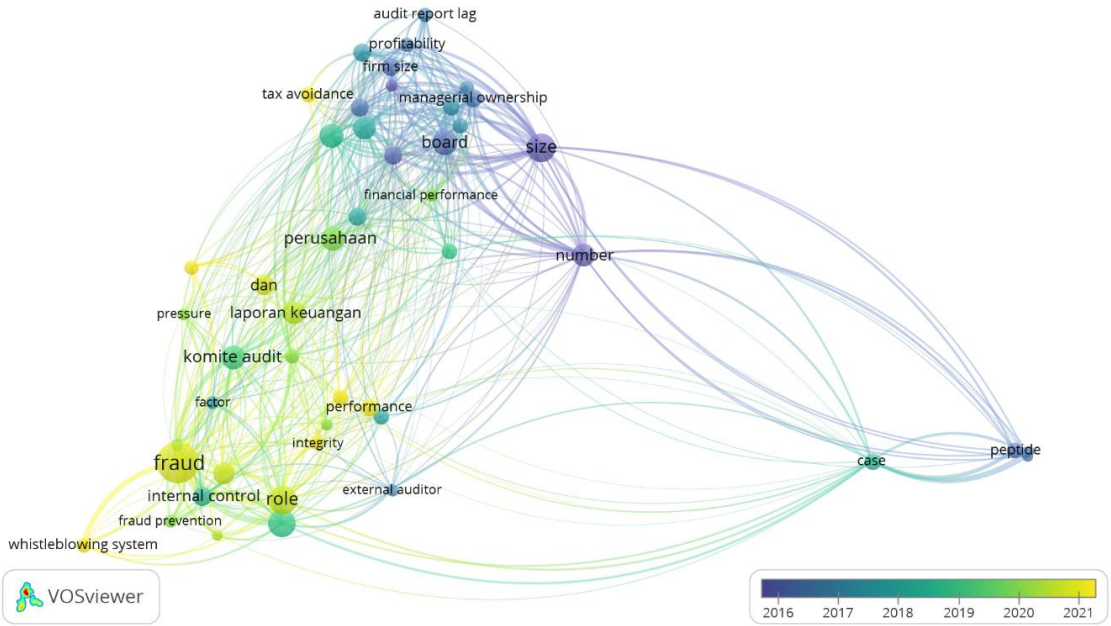


Figure 4. Areas frequently used as research subjects

In this section, the researchers present the areas or scope that are frequently the subject of research. Based on the figure above, fraud and audit committees have a broad scope, indicating that these areas are frequently researched and are interrelated.

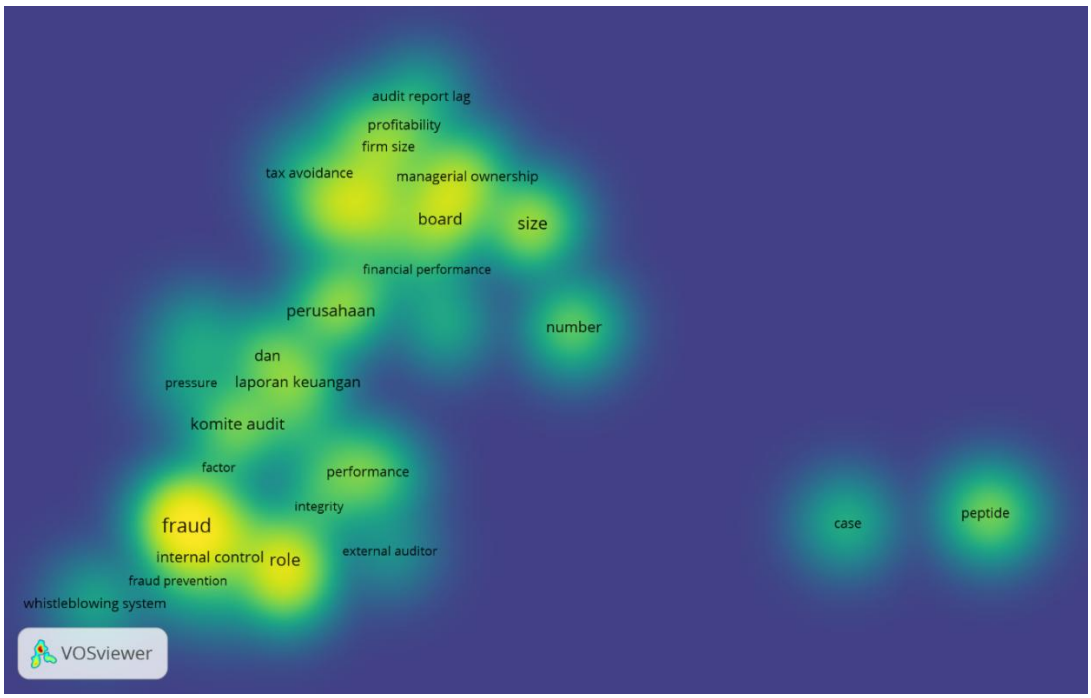


Figure 5. Areas frequently used in research

To support the previous explanation, the illustration above shows that research based on the detection of financial fraud can be conducted in the field of internal control relating to economics and business.

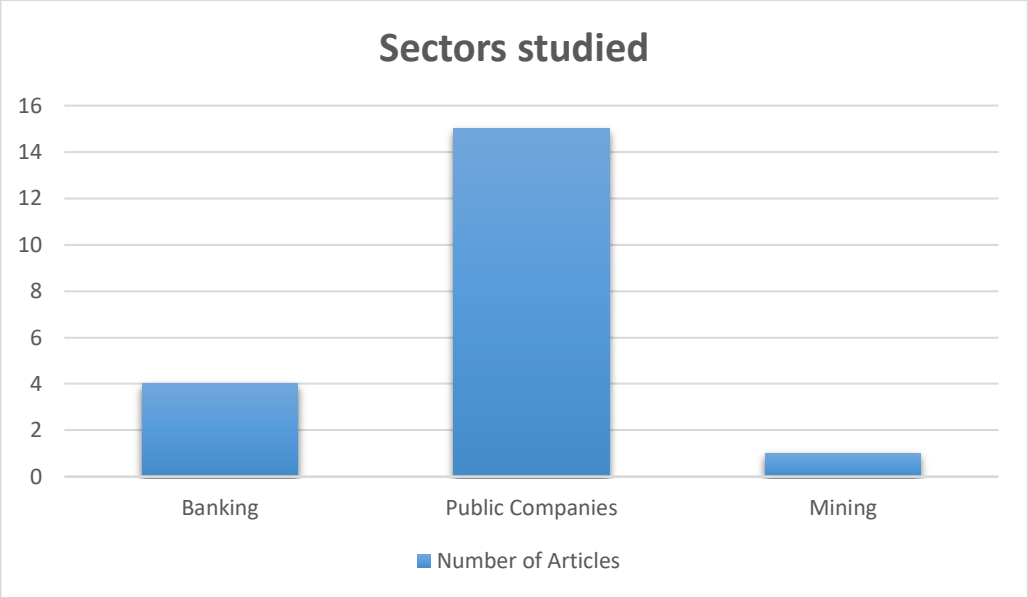


Figure 6. Corporate sectors under investigation

Company sectors studied

Table 2. Corporate sectors studied

Sectors studied	Number of Articles
Banking	4
Public Companies	14
Mining	1

Source: processed data

Another analysis used by the researchers was a mapping of 19 journals, which showed that public companies were the most frequently studied, whilst companies in the mining sector were the least frequently studied. It is hoped that the results of this mapping will provide readers with further insight into the role of internal audit and the audit committee in detecting financial statement fraud.

Table 3. Findings and citations from previous research

Findings	Author
Internal audit plays a role in detecting fraud in financial statements	(Kusumawati, 2011) (Yuniarsih, 2013) (Wawolangi & Erstiawan, 2013)
The audit committee plays a role in examining financial statements for fraud	(Ekasiwi & Kiswara, 2013) (Sastriana & Fuad, 2013) (M. Maudy Rahmanti & d. daljono, 2013)
The absence of supervision by auditors can lead to fraud	(Diany & Ratmono, 2014) (Rahmawati & Usman, 2014) (Fortuna Widyaningrum & Faisal, 2015)
The presence of fraud in financial statements can affect the quality of financial statements	(Nursasi, 2018) (et al., 2019) (Kusumaningtyas et al., 2020)

Source: Processed data

Following a detailed review, it can be stated that research on narcissism is more prevalent in analysing the role of internal audit and audit committees in detecting fraud. Researchers conclude that the occurrence of fraud is caused by a lack of oversight within the company. After reviewing the literature, fraud in financial statements can lead to poor quality financial reporting; consequently, the role of internal audit and audit committees is required to detect such fraud.

Many factors can lead to business fraud, including poor internal controls. One cause is that internal auditors are insufficient to ensure that the company complies with internal control system regulations. Therefore, it is important to review previous research to identify similarities or differences with the findings of this study . The following is a summary of previous research findings related to this issue.

A study conducted by Muhammad (2020) on the role of effective internal audit in preventing fraud at PT. Bonne Indo Teknik states that internal audit plays an Advisory, Assurance, and Integrity role in preventing fraud. As part of the Advisory team, internal audit is tasked with improving the design of systems and procedures in line with management's needs.

In the Assurance role, internal audit provides information to the Board of Directors regarding the performance of the systems and procedures that have been designed, as well as ensuring the sustainability of the company. Meanwhile, in the Integrity role, internal audit is tasked with conducting investigations if indications of irregularities are found during the audit process, with the aim of revealing the truth in accordance with the facts on the ground(Dewinta & Syafruddin, 2018).

Internal audit routinely reviews the accuracy, independence, efficiency, and relevance of the company's records, as well as the existing internal control systems, with the aim of ensuring effective departments within the company.

According to research conducted by Alfian & Rahayu(et al., 2019) on the role of internal auditors in the prevention and detection of accounting fraud, the role of internal auditors is crucial in reducing the risk of accounting fraud. Internal

auditors act as the company's watchdogs, and the better the company's internal control system, the lower the likelihood of fraud.

They are responsible for ensuring that all company planning proceeds in accordance with established objectives, with a comprehensive understanding of the workflow as they operate under the company's control. If the internal control oversight function is carried out comprehensively, internal auditors are expected to identify fraud.

One of the key components of fraud risk oversight is the internal audit. Internal auditors must possess extensive knowledge to identify potential fraud and remain vigilant regarding various cases that may involve fraud. Furthermore, they are responsible for investigating such cases in an effort to reduce or eliminate the likelihood of fraud. Internal audit can help the university achieve its objectives by conducting risk assessment and management, monitoring governance procedures, and evaluating how effectively internal controls are functioning.

According to research conducted by Kusumaningtyas(Kusumaningtyas et al., 2020) , internal auditors play a vital role in higher education as they build trust in risk management frameworks, implement risk management effectively and efficiently, and help identify risks in accordance with applicable university regulations. Furthermore, internal audit is responsible for monitoring and reporting on the success of risk management to university leadership.

Although internal audit plays a vital role in detecting fraud, the role of top management is even more crucial in preventing and detecting fraud. This is because top management is responsible for reviewing the internal controls implemented at the university, whilst internal audit is responsible for ensuring that the internal controls implemented at the university comply with established standards.

A study conducted by(Arkaputra & Hidayah, 2022) found that internal audit is vital for preventing fraud. The results indicate a correlation between the role of internal auditors within an organisation and efforts to prevent fraud. Organisations with competent human resources in audit and the implementation of internal policy systems are better equipped to effectively prevent fraudulent activities.

These human resources help prevent fraud from both internal and external parties. As internal controls are fundamentally important in providing accurate data or information regarding a company's financial reports, the implementation of internal controls is vital. This ensures adherence to regulations and procedures and achieves the best outcomes for the management of the company's operations.

Therefore, collaboration between internal and external audits and the implementation of well-optimised internal policies are crucial steps in preventing corporate fraud. Another study(Edriansah et al., 2022) also found that there is a high likelihood that internal auditors could be involved in fraud. This impacts efforts to detect and monitor company activities.

As part of a company's internal control function, the internal audit team is expected to ensure the optimal implementation of fraud prevention procedures and to recommend improvements if they identify activities that could cause the company to suffer losses. Internal auditors can be considered successful if controls are implemented effectively. Therefore, the cooperation and

performance of internal auditors are vital for preventing and detecting fraud. Internal auditors can also offer recommendations to enhance a company's internal controls.

The role of internal auditors is vital in identifying and preventing fraud within a company. Internal auditors play a crucial role in protecting the company from losses that may result from harmful actions. The better the resources and quality of internal auditors, the greater their contribution to monitoring fraud, which can help the company avoid losses.

Internal auditors are responsible for ensuring that internal oversight and control functions are carried out carefully and meticulously(Hendri & Sari, 2023) . They audit the company's business processes, systems, and procedures to ensure they comply with rules and standards and to identify potential fraud. Internal auditors identify and address weaknesses in internal controls. This can help the company reduce the risk of fraud and protect its finances and reputation.

Therefore, one important step a company can take to improve efficiency in preventing and detecting fraud is to invest in the resources and skills of internal auditors(Nabila & Wicaksono, 2024) . Internal auditors can play a vital role in maintaining integrity and sustainability if they receive sufficient support. A company's internal controls are a key component supporting the function of internal auditors.

COSO (The Committee of Sponsoring Organizations of the Treadway Commission) defines internal control as a series of actions undertaken by the board of directors, management, and other relevant parties to effectively achieve the organisation's objectives. These objectives include compliance with laws and regulations, optimisation of operational activities, and testing of financial reporting(Fiqri Najmuddien et al., 2024) .

Companies can enhance confidence in achieving their objectives, including preventing and detecting fraud, by implementing robust internal policy reviews. Internal controls reduce the likelihood of fraud as they help manage business operations. This will enhance the role of internal auditors in performing oversight and internal control functions, as well as boost public confidence in the integrity of the company's financial and operational reports.

A company can prevent and detect fraud if its internal control system is properly implemented and includes a sound control environment, comprehensive risk assessment, and control measures overseen by an internal audit team. Internal control systems must be designed in such a way that they can identify suspicious activities at an early stage to minimise the likelihood of losses to the company.

By utilising internal auditors within an effective internal control framework, a company can be protected by helping to prevent and detect fraud, as well as reducing the risk of fraudulent acts from both internal and external parties.

Conclusions And Suggestions

The researcher found that research on the role of internal audit and audit committees in detecting fraud in financial statements saw a marked increase in 2013 compared to the previous year, with a total of five journals. The distribution of journals from 2010–2024 using the keywords 'role of internal audit' and 'audit committee in fraud detection' indicates that the Diponegoro Journal is the most productive publication platform, having published eight articles. Based on the 19 journals analysed, the researchers found that public sector companies were the most frequently studied, whilst mining companies were the least studied. The researchers concluded that to identify financial statement fraud, internal auditors must act independently, behave honestly, and the audit committee must be accountable for the completion of their duties. This is done so that the level of fraud occurring within the company can be controlled, thereby reducing the likelihood of losses for investors.

To identify fraud, internal auditors must act independently, behave honestly, and be accountable for the completion of their tasks. This is done to ensure that the level of fraud occurring within the company can be controlled, thereby reducing the likelihood of losses for investors.

This study is limited to the role of internal auditors and audit committees in companies that monitor and detect fraud in financial reporting through a systematic literature review. This study provides a basis for further research into the role of external auditors, boards of commissioners, or other roles in detecting fraud.

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