

## Abstract

Purpose: The purpose of the research is to find out and analyze the direct influence of forensic audits and auditor integrity on Fraud Detection and indirect effects through big data technology and whistleblowing systems in Indonesian BPK. The research method used is a survey research method. Surveys are primary data collection methods by asking 254 individual respondents. The unit of analysis is an individual, namely the BPK RI auditors. Results of this study found a forensic audit has a positive and significant effect on fraud detection, Auditor Integrity has a positive and significant effect on Fraud Detection; and forensic Audit has a positive and significant effect on big data technology, A forensic Audit has a positive and significant effect on the whistleblowing system, Integrity auditor has a positive and significant effect on big data technology, The whistleblowing system has a positive and significant effect on fraud detection, Big data technology has a positive and significant effect on fraud detection, The whistleblowing system has a positive and significant effect on fraud detection. Similar to how we used cross-sectional data, future research is urged to use an interview-based qualitative approach to avoid typical technique bias.

## keywords

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