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# Investigative Auditing and Fraud: A Systematic Literature Review through a Theoretical and Bibliometric Lens

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**ABSTRACT**
*This study aims to examine the role of investigative auditing in detecting and disclosing fraud by identifying red flags within the context of increasing public scrutiny and expectation gaps in audit functions. Employing a Systematic Literature Review (SLR) combined with bibliometric analysis, the research utilizes Scopus-indexed journal articles published between 2015 and 2025, with the support of the Watase Uake platform to ensure structured article selection and keyword visualization. The study is grounded in the Expectation Gap Theory and Fraud Diamond Theory to analyze both behavioral and systemic dimensions of fraud. The findings reveal that although red flags such as lifestyle indicators and behavioral anomalies are widely acknowledged in fraud detection, current literature tends to focus more on traditional audit procedures than on the specific functions of investigative audits. Bibliometric mapping also highlights a concentration of studies around general fraud detection, with fewer focusing on the practical applications of investigative auditing. This paper provides novel insights by integrating theoretical analysis with bibliometric evidence, offering a clearer understanding of research gaps and future directions in investigative audit studies. The study adds value by reinforcing the importance of strengthening investigative audit capabilities and aligning them more closely with stakeholder expectations and the evolving nature of fraud.*

*Keywords: Investigative Audit, Fraud, Red Flags, Expectation Gap, Bibliometric Analysis.*

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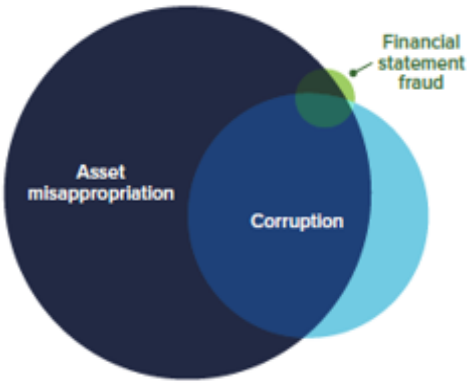
## 1. INTRODUCTION

In recent years, Indonesia has shown a relatively stable economic growth trend, with an increase in Gross Domestic Product (GDP) of 5.31% in 2022. This growth is mainly driven by the industrial, trade, and service sectors, which are also strengthened by the influx of foreign investment and the acceleration of digital transformation in various fields.(Badan Pusat Statistik, 2022). However, this economic progress also brings its challenges, especially related to the increasing volume of transactions and business expansion that is not always accompanied by adequate internal supervision and control systems. This condition can create loopholes for fraud, especially in sectors that are growing rapidly. In many cases, high growth rates are not followed by institutional readiness to prevent abuse of power, manipulation of financial statements, and other corruption offences (ACFE, 2022).

Fraud is a deliberate act committed by one or more individuals from management, employees, or third parties, involving deception to gain an unfair or illegal advantage (Skousen & Wright, 2008). Based on the data ACFE (2024) fraud is divided into three schemes, but perpetrators do not limit themselves to just one fraud scheme. The figure below shows that 38% of fraud cases involve two or more schemes, overlapping cases are common between corruption and asset misappropriation, at 35% and 1% of cases involve only financial statement fraud. This indicates that when someone is caught committing financial statement fraud, it is likely that they are also committing other types of fraud.

The table 1 shows seven major cases of financial fraud that occurred in various parts of the world with very significant total losses. The 2001 Enron case tops the list with losses totalling US$74 billion, demonstrating how financial statement manipulation and supervisory failures can destroy large companies. Followed by the 2014 Russian Sochi Olympics case with alleged corruption and budget waste of US$50 billion. Other cases, such

Figure 1. **Percentage of Fraud Cases Occurred**




| | |
|---|---|
| Asset misappropriation only | 51% |
| Asset misappropriation and corruption | 35% |
| Corruption only | 10% |
| Corruption, asset misappropriation, and financial statement fraud | 2% |
| Asset misappropriation and financial statement fraud | 1% |
| Financial statement fraud only | 1% |
| Corruption and financial statement fraud | <1% |

Source: ACFE, 2024

as the Bank of Credit and Commerce International (BCCI) scandal in 1990 and Malaysia's 1MDB mega-corruption in 2015, demonstrate the complexity of transnational financial crimes and weak internal control systems. The Siemens, Satyam, and FIFA cases show that fraud can occur within the private sector and international organisations, whether through bribery, asset inflation, or misappropriation of funds. These analyses reflect the importance of investigative audits, strengthened regulation, and the application of good governance principles in preventing and detecting large-scale fraud.

As the complexity of fraud schemes increases and technology advances, investigative auditing plays an increasingly strategic role. Not limited to conventional accounting procedures, these audits include investigative methods such as interviews, transaction tracking, and digital data analysis. This approach makes investigative auditing an important tool in uncovering fraud that is hidden and undetected in the regular audit process (Muir et al., 2019).

*Expectation Gap Theory, as described by Liggio in 1974 and developed by* Porter (1993) illustrates the mismatch between public expectations of auditors and the actual scope of auditors' responsibilities. The public tends to believe that auditors are fully in charge of detecting and preventing fraud, even though conventional auditing is not designed for that purpose. This discrepancy between the public's expectations and auditors' responsibilities often fuels distrust of the profession, even placing them at fault in litigation cases following financial scandals. The increasing frequency of financial scandals, the dynamics of changing auditing standards, and the public's lack of understanding of the scope of auditing contribute to widening this expectation gap.

Within this framework, strengthening investigative audit through a strong theoretical foundation and the utilisation of relevant investigative technologies can increase public confidence in the auditing profession. Investigative auditing plays a role in minimising the expectation gap by providing a more appropriate response to stakeholder demands, especially in terms of the detection and disclosure of fraudulent practices (Humphrey et al., 1993; Fotoh & Lorentzon, 2023).

One theoretical approach that can be used as a foundation in this study is the Fraud Diamond Theory by Wolfe & Hermanson (2004), which refines the previous theory (Fraud Triangle by adding an element of capability or the ability of the perpetrator to commit fraud. This theory is important because it underlines that a person will not be able to commit fraud only with pressure, opportunity, and rationalisation, but must also have the technical capacity, intelligence, and access to execute fraud. Investigative audit plays an important role in exploring all these elements, including revealing the ability of the perpetrator through evaluating access, systems, and positions.

Table 1. **Biggest Corruption Case**

| No | Case Name/Year | Total Loss (US$ $) |
|---|---|---|
| 1 | Enron /2001 | 74 Billion |
| 2 | Olimpiade Sochi Rusia / 2014 | 50 Billion |
| 3 | Bank of Credit and Commerce International / 1990 | 20 Billion |
| 4 | 1MDB Malaysia / 2015 | 4,5 Billion |
| 5 | Siemens / 2006 | 2,5 Billion |
| 6 | Satyam India / 2009 | 1,5 Billion |
| 7 | FIFA /2015 | 300 Million |

Source: goodstats.id, 2024

Investigative audit is defined as a process of collecting and testing evidence that is legally valid or admissible in accordance with the provisions of the applicable laws of evidence (Laupe et al., 2022). These audits can be conducted proactively with the aim of prevention or reactively in response to suspected fraud that has occurred. Meanwhile, forensic accounting can be defined as the application of auditing and investigative expertise in analysing financial statements used in the judicial process (Dreyer, 2014).

To detect fraud, the identification of signs or symptoms known as red flags is required (Feess & Timofeyev, 2020). The role of investigative auditing is critical in uncovering these signals of irregularity. According to Singleton & Singleton (2010), some indications that often appear in corruption cases include the existence of special relationships between key employees and vendors who obtain licences, the occurrence of confidential communications or relationships, the lack of oversight of management approvals, and errors in the vendor approval process.

Several studies on the role of investigative audits in disclosing fraud have been conducted by Yusuf & Harefa (2022), Hanifah & Clyde (2022), Bierstaker et al. (2006), Sekar (2022), Laupe et al. (2022), Susanto et al. (2022), Sari et al. (2023). The results of these studies indicate that investigative audits play a crucial role in the fraud disclosure process. Overall, the effectiveness of investigative audits is influenced by a number of factors such as auditor competence, utilisation of technology in the audit process, implementation of forensic procedures, and support from relevant institutions. Investigative audits are also able to uncover patterns of fraud that are often missed by conventional audits, thus contributing to strengthening transparency and accountability.

However, academic studies on investigative auditing and its role in fraud disclosure are limited and scattered across the literature. Not many studies have presented a comprehensive mapping of the development of investigative audit studies through theoretical and bibliometric approaches. Therefore, this study aims to conduct a Systematic Literature Review (SLR) using theoretical and bibliometric approaches to identify trends, contributions, and research gaps in the study of investigative auditing and fraud disclosure, especially signs of fraud or red flags, and using the help of the Watase Uake software to search for scopus indexed articles.

Novelty Research in this study is that this research presents the latest bibliometric and systematic literature review studies by sourcing Scopus-indexed articles that map the development of investigative audit research and identify research gaps that can be the basis for developing theory and audit practice.

The formulation of the problems in this study are: (1) The high number of frauds that occur in various organisations, but fraud disclosure through investigative auditing is still not optimal. (2) The difference between public expectations and auditor responsibilities often triggers distrust of the auditor profession, even placing them as the party to blame in litigation cases after financial scandals. (3) There is a research gap, especially in terms of the methods and approaches used in investigative auditing to uncover fraud that can affect the quality and success of investigative audits.

## 2. LITERATURE REVIEW AND HYPOTHESIS

### Expectation GAP Theory

People often think of auditors as the 'financial police' who track down all fraud, leading to an Expectation Gap, which is the difference between the auditor's actual duties and the public's expectations (Porter, 1993). In auditing, Expectation Gap Theory refers to the difference between the auditor's actual responsibilities under applicable auditing standards and the public's expectations of the auditor (Porter, 1993). This difference

in expectations makes auditors distrusted and even the subject of litigation after financial scandals. The increase in financial scandals, changes in auditing standards, and lack of public knowledge lead to this discrepancy.

In the context of Expectation Gap Theory, investigative audits play a strategic role in bridging the gap between public expectations and auditors' professional realities. The public often expects auditors to uncover all forms of fraud, even though financial audits are not specifically designed for that purpose. Investigative audits, with their focus on evidence collection and in-depth analyses of fraud indications, can narrow this gap. Thus, investigative audits serve not only as a fraud disclosure tool, but also as a mechanism to fulfill stakeholders' heightened expectations for accountability and transparency.

**Fraud Diamond Theory**

The Fraud Diamond Theory, introduced by David T. Wolfe and Dana R. Hermanson in 2004, is a development of Donald Cressey's Fraud Triangle Theory. If the Fraud Triangle explains fraudulent behaviour through three main elements, namely pressure, opportunity, and rationalisation, the Fraud Diamond adds a fourth element, namely capability, which is seen as a key element in enabling someone to commit fraud (Wolfe & Hermanson, 2004).

Fraud Diamond Theory has high relevance in investigative auditing as it provides a strong theoretical basis to evaluate potential fraud more comprehensively. Unlike financial audits that focus on assessing the fairness of reports, investigative audits primarily aim to uncover concealed fraud through a forensic approach. By applying perspectives from the Fraud Diamond theory, auditors can explore factors such as the pressure experienced by the perpetrator, the opportunity available, the reason or justification for the fraud, and the capability of the individual to carry out the action. This theory enriches the investigative audit process by presenting a framework for in-depth behavioural analysis of fraud perpetrators, thus supporting the effectiveness of more precise and thorough fraud disclosure.

The Fraud Diamond framework helps investigative auditors assess not only pressure, opportunity, and rationalisation, but also the capability of the perpetrator, e.g., system access and ability to manipulate controls, so that forensic procedures can be directed at high-risk areas more effectively.

**Fraud**

Fraud is dishonest behaviour done intentionally to gain personal or group advantage, usually at the expense of others. (Trompeter et al., 2013). According to the Association of Certified Fraud Examiners (ACFE), fraud is divided into three main categories, namely asset misappropriation, corruption, and financial statement fraud (ACFE, 2024). While Bologna et al., (1995) defines fraud as '*illegal deceit if the deceiver intends to profit financially from the deception*'.

The relationship between fraud and investigative audits is that understanding fraud is very important because this audit aims specifically to detect, reveal, and prove the existence of fraud elements in an entity. Investigative audits not only use regular audit procedures but also forensic techniques to trace the motives, patterns, and perpetrators of fraud. Therefore, an investigative audit is an important instrument in following up indications of irregularities, as well as providing objective evidence for legal purposes or internal organisational policies.

**Investigative Audit**

An investigative audit is a specialised examination conducted to identify, collect, and analyse evidence related to fraud, misconduct, or deliberate illegal acts within an entity. This audit aims to find facts and support the decision-making process, including legal action if necessary (Arens et al., 2017).

Investigative audits employ a variety of specialised techniques designed to identify fraud precisely and efficiently. These techniques include in-depth data analysis to detect patterns or anomalies in financial activity, conducting structured interviews with witnesses or related parties to obtain valid information, systematic examination of documents to ensure the authenticity and validity of transactions, and utilising digital forensic tools that facilitate the tracking of electronic evidence. A comprehensive understanding of these procedures and techniques allows the conduct of investigative audits to be more focused and effective in uncovering the facts needed as a basis for decision-making, both for internal organisational improvement and law enforcement processes (Tuanakotta, 2019; Syahrudin, 2024).

An investigative audit will show signals of irregularities or red flags occurring. Auditors must have special sensitivity and the ability to recognise suspicious indications, such as document discrepancies, unusual behaviour from staff, or strange transaction patterns. Auditor action on red flags needs to be structured and measured, including conducting follow-up checks, collecting additional evidence, and conducting interviews with relevant parties to explain the findings.

A real-life case example of the application of red flags in an investigative audit is an internal auditor identifying potential irregularities in the procurement division after the appearance of red flags, such as incomplete invoices, sudden changes in vendors, and unusual increases in purchase volume. Further investigation was conducted through document tracing, interviews with relevant parties, and transaction analysis. As a result, collusion was found between employees and vendors to mark up prices through invoice manipulation. This finding became the basis for internal action and reporting to the relevant authorities. The case example will clarify the understanding as well as provide a concrete illustration of how red flags can serve as an early tool in detecting fraud. Thus, auditors not only understand the theory of red flags but are also able to apply it effectively in the practice of investigative auditing.

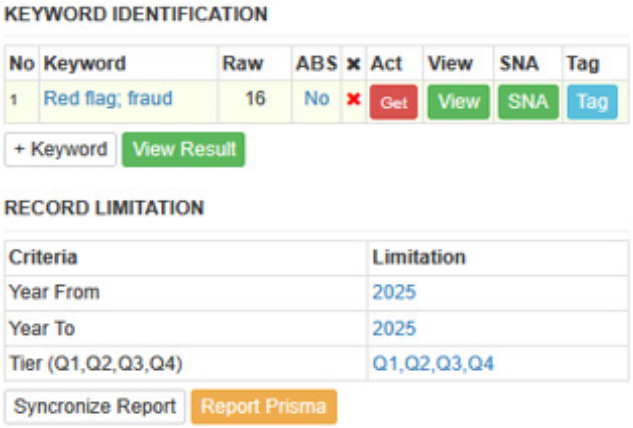
## 3. METHODS

This study uses the Systematic Literature Review (SLR) approach to systematically identify, evaluate, and synthesise scientific literature related to investigative audits and fraud disclosure. The selection of the SLR method is based on its purpose, which is not only to describe the results of previous research, but also to compile a comprehensive and structured knowledge mapping, resulting in a synthesis of relevant theories and empirical findings (Hariningsih et al., 2024). This method also allows for the analysis of topic trends, bibliometric mapping, and the identification of research gaps that are still open for further study.

SLR was chosen because it is transparent, replicable, and reduces the potential for subjective bias in literature selection and assessment. In this study, the SLR process was conducted through several stages, namely: (1) formulation of specific research questions, (2) search and selection of articles based on inclusion and exclusion criteria, (3) extraction of data from relevant articles, and (4) analysis and synthesis of findings. With this approach, the research is expected to make theoretical and practical contributions to the understanding of investigative auditing in the context of fraud disclosure.

This research utilised Uake's Watase software as the main tool in conducting the study. Watase is an online platform designed to support collaboration between researchers in scientific activities. In the context of Systematic Literature Review (SLR), Watase provides various features such as Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA), Simple Meta-Analysis, Classification of Articles, and Visualisation of Data (Wahyudi, 2024).

Figure 2. **Keyword Identification**




Source: Watase Output Result

Table 2. **Research Question**

| RQ | Description |
|---|---|
| RQ1 | Based on the current literature, what is the trend of fraud research related to red flags based on the year of journal publication? |
| RQ2 | **What is the most effective investigative audit approach in uncovering fraud through red flags?** |

Source: Data Processed

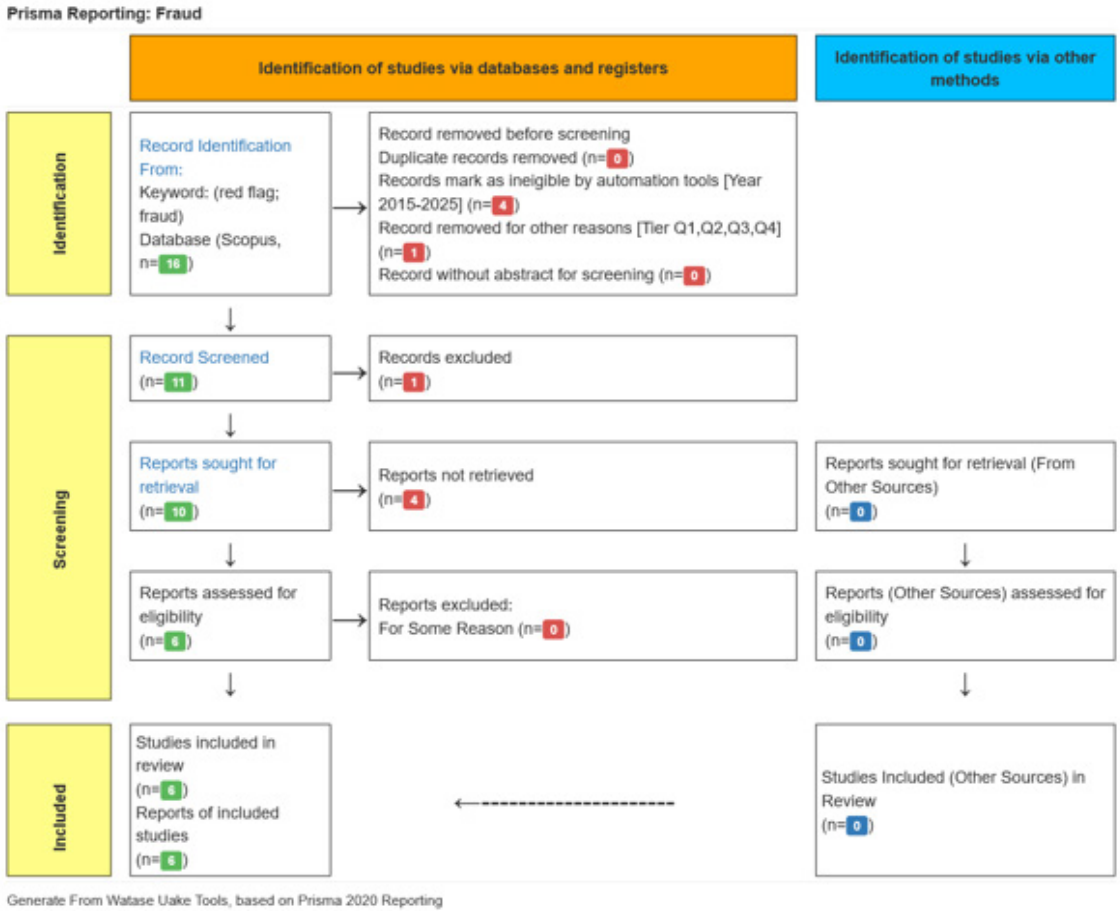
The data sources used were integrated with ScimagoJR and Scopus databases, and the search was conducted using the keywords money laundering and fraud to facilitate the process of identifying relevant articles. The search criteria were set with a time limit of 10 years, from 2015 to 2025, and focused on articles indexed in Scopus journals ranked Q1 to Q4. ScimagoJR and Scopus databases were selected as they both provide highly reputable journals with guaranteed scientific quality. Red flags and fraud keywords were used to ensure the relevance of the topic to the research focus. The time span of 2015-2025 was set so that the study covers the latest developments. The restriction to Q1 to Q4 journals aims to maintain the quality and credibility of the articles analysed. The following figure shows the keyword settings and search limitations used by the researcher.

The results of the identification process above resulted in 16 articles that will be further processed through several stages, such as identification, screening, and inclusion. In SLR research, a research question (Request Question) is made to prioritise the research review. The following is the Research Question in this study (Table 2).

## 4. RESULTS AND DISCUSSION

The results of the article selection resulted in 6 articles being selected from 16 articles. The article process included the identification, screening, and inclusion stages described in the figure 3. From the figure above, it can be explained that the literature selection process in this study follows the PRISMA 2020 flow using the help of the Watase Uake Tools which aims to systematically document the steps of article selection. In the identification stage, 16 articles were found through the Scopus database using the keywords 'red flag' and 'fraud.' of these, 4 articles were automatically eliminated because they were outside the predetermined year limit (2015-2025), and 1 article was excluded because it did not meet the journal's quality criteria (not included in the Q1-Q4 Scimago ranking), so only 11 articles entered the initial screening stage.

Figure 3. **Prisma Reporting**




Source: Watase Output Result

At the screening stage, 2 articles were excluded due to irrelevance, while 10 articles proceeded to the full-text search process. However, 4 reports could not be accessed, so only 6 articles could be assessed for eligibility. All of these eligible articles met the criteria and were included in the final review. Thus, a total of 6 articles were analysed in this literature review that were deemed relevant and met academic quality standards. These articles are research conducted by Baader & Krcmar (2018), Horne et al. (2018), du Toit (2024), Sandhu (2020), Sandhu (2016), (Sandhu (2020b).

## DISCUSSION

### The Development of Research on Investigative Audits and Fraud

Figure 3 above is a bibliometric network visualisation that maps the relationships between keywords in the literature focusing on fraud studies. The 'Fraud' node is at the centre of the network and is the main node with high connectedness to other concepts, reflecting the dominance and centrality of the topic in research.

Some concepts that are highly correlated with 'Fraud' include 'Fraudster,' 'Fraud detection,' 'Fraud indicators,' and 'Red flags,' all of which play an important role in investigative audit practices. The network also shows different thematic clusters. For example, one cluster highlights behavioural approaches to fraud detection, such as 'Unethical behaviour,' 'Qualitative data,' 'Semi-structured interviews,' and 'Triangulation,' which demonstrate qualitative approaches to uncovering fraudsters' motives and modus operandi.

Another cluster focuses on technical indicators and patterns, such as 'Process mining,' 'Financial statement fraud,' and

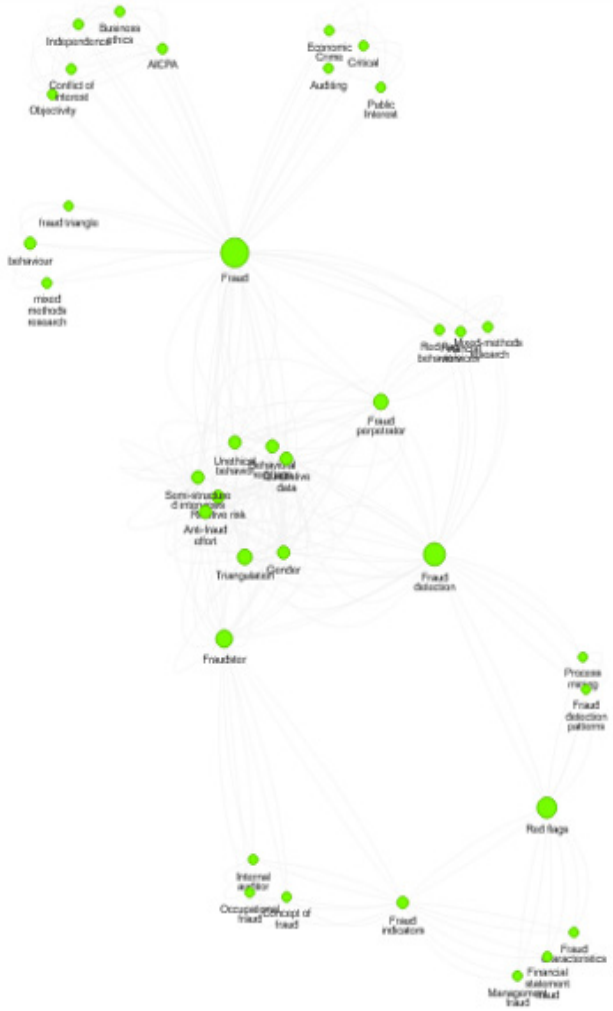
'Fraud detection patterns.' In addition, topics related to auditor professionalism also emerged through concepts such as 'Conflict of interest,' 'Independence,' and 'Objectivity.' Using network analysis, researchers can understand the direction and concentration of previous research, systematically identify relationships between concepts, and find potential gaps that can be developed in the study of investigative auditing and fraud disclosure.

For research trends related to investigative audits using the keywords red flag and fraud, and carried out in the period from 1989 to 2025, the following results were obtained through the Watase Uakde software processing (Figure 4).

The bar graph in Figure 4 presents the distribution of relevant publications based on keyword search results from 1989 to 2024. The data shows that from 1989 to 2016, the number of publications found per year was relatively low and constant, at only one publication per year.

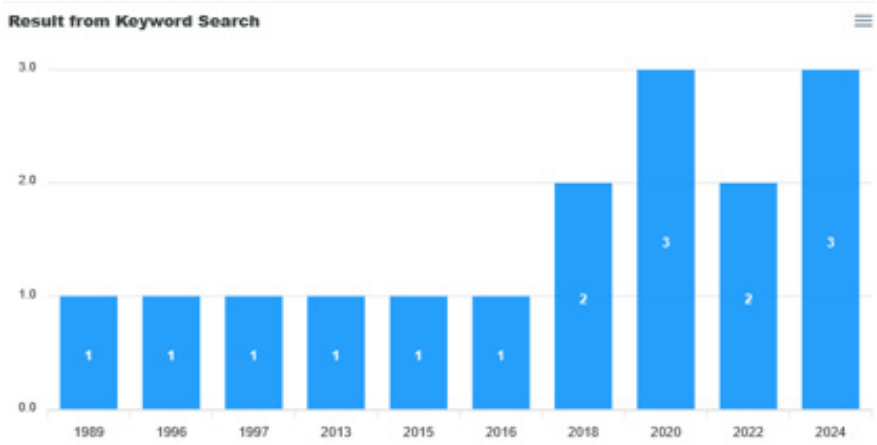
However, starting in 2018, there was a gradual increase in the number of publications, with significant spikes in 2020 and 2024, each recording three publications. This increase reflects the growing attention of academics and researchers to the topic in recent years. The surge can also be interpreted as a response to the increasing complexity of fraud practices and the need for more sophisticated detection methods and investigative audits.

Figure 4. **Keyword Analysis Graph**




Source: Watase Output Result

Figure 5. **Result From Keyword Search**




Source: Watase Output Result

Thus, this trend reinforces the urgency and relevance of fraud-related studies in the contemporary context, while opening up opportunities for further research exploration as technology and regulations evolve.

**The Role of Investigative Audit in Disclosing Fraud Through Red Flags**

Investigative audit has a strategic role in identifying fraud that is often disguised in the financial statements and operational activities of an entity (du Toit, 2024). One of the main methods in this audit is the utilisation of red flags as early indicators of potential fraud.

Red flags refer to unusual signs or symptoms that may reflect the possibility of fraud, whether in terms of individual behaviour, operational processes, or financial aspects (Horne et al., 2018) (Sandhu, 2020b). Although red flags do not provide direct evidence of fraud, their presence is an important trigger for the investigative auditor to continue the investigation in more depth, with a systematic approach and based on verifiable evidence (Baader & Krcmar, 2018).

The application of red flags in investigative audits has a strong relationship with efforts to reduce the expectation gap between auditors and users of financial statements. Expectation Gap Theory suggests that there is a difference between the public's expectations of the auditor's responsibilities and the reality of the duties performed by the auditor (Humphrey et al., 1993). The public often assumes that auditors should be able to directly uncover fraud. In fact, conventional auditing has limitations in identifying fraud, especially if it is covert or deliberate. In this case, investigative auditing serves as a more focused and in-depth approach to detecting fraud.

In addition, investigative audits and red flag indicators can be analysed using the Fraud Diamond Theory framework, which is a development of the Fraud Triangle Theory by adding the element of capability as a key factor in the occurrence of fraud. This theory states that fraud occurs due to a combination of pressure, opportunity, rationalisation, and individual capability. In this context, investigative auditing plays an important role in digging deeply into these factors through tracing the background of the fraudster, organisational conditions, and suspicious transaction patterns (Sandhu, 2020a; Sandhu, 2020b).

Red flags are concrete indicators of the aspects referred to in the Fraud Diamond. For example, an excessive lifestyle that does not match income may indicate pressure and the ability to commit fraud, while weaknesses in internal control systems may indicate opportunities to cheat. The fraud that occurs can be observed by the

frequency of Perpetrators showing red flags or signs of fraud. The most common red flags are living beyond means or lifestyle (ACFE, 2024).

In the triangle fraud theory by Cressey (1953) it is explained that pressure can cause fraud, one of which can include the lifestyle of the perpetrator caused by personal financial need or personal financial need to cover this lifestyle, an example of a case can be seen from the PT Timah case where the lifestyle of the perpetrators is very luxurious.

## 5. CONCLUSION

Investigative auditing plays a significant role in uncovering fraud through the identification of red flags as early indicators that encourage a deeper investigation process. This approach not only strengthens the effectiveness of fraud disclosure that is not covered by regular audits but also addresses the expectation gap between auditors and financial statement users. In addition, red flags reflect key elements in the Fraud Diamond Theory, such as pressure, opportunity, rationalisation, and capability, which enable auditors to comprehensively understand the root causes of fraud.

The results of the bibliometric visualisation in this study also show strong linkages between the keywords 'fraud detection', 'fraudster', 'red flags', and 'fraud indicators', indicating that the use of red flags in investigative auditing is a central theme in the literature. The red flags cluster also appears connected to issues such as 'financial statement fraud' and 'internal auditors', reinforcing investigative auditing's position as a complementary mechanism capable of overcoming the limitations of traditional auditing.

The implication is that organisations need to increase investigative audit capacity and equip auditors with the expertise to detect and analyse red flags, so that the fraud disclosure process can be carried out more quickly, precisely, and in depth. This also encourages strengthening internal control systems and risk-based fraud prevention policies.ntion.

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