

# The Important Role of Audit Evidence in Ensuring the Fairness of Financial Statements

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## Abstract

**Purpose:** This study aims to analyze the essential role of audit evidence in ensuring the fairness and reliability of financial statements, particularly in detecting material misstatements and supporting auditors' professional judgment.

**Methodology/approach:** This research adopts a normative-descriptive approach using qualitative analysis. It involves a review of the relevant literature, auditing standards (ISA and SPAP), and case studies on audit failures. The data sources included academic articles, audit guidelines, and financial reporting frameworks to evaluate how audit evidence contributes to achieving audit objectives.

**Results/findings:** This study finds that sufficient and appropriate audit evidence is critical in forming audit opinions and detecting irregularities or fraud. Various types of evidence—physical, documentary, analytical, and testimonial—must be evaluated for their relevance and reliability. The effectiveness of audit procedures depends on the auditor's competence, independence, and adherence to the professional standards.

**Conclusion:** Audit evidence plays a pivotal role in maintaining the credibility of financial reports. However, the absence of a structured evaluation of evidence or reliance on weak sources can lead to audit failures. Strengthening audit documentation, improving audit planning, and implementing risk-based approaches are key to enhancing the audit quality.

**Limitations:** This study is limited to secondary data and theoretical analysis without empirical testing or interviews with audit practitioners, which may affect the applicability of the conclusions in real-world settings.

**Contribution:** This study contributes to audit research by reinforcing the theoretical foundation of audit evidence and providing practical insights into improving audit effectiveness and the reliability of financial statements.

**Keywords:** *Auditing, Audit Evidence, Fairness, Financial Statements.*

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## 1. Introduction

Audit evidence holds a vital function within the auditing process, as it enables financial statements to reflect a company's financial condition accurately and fairly. In the absence of adequate and appropriate audit evidence, auditors are unable to issue credible opinions, which may influence stakeholder decision-making. The significance of audit evidence lies in its ability to uncover material misstatements and to ensure adherence to established accounting standards and regulations. Achieving fairness in financial reporting requires a well-structured audit process supported by auditor independence and the use of quality evidence. This evidence serves as the primary means by which auditors validate the

correctness and dependability of financial data. Reliable audit evidence equips auditors to evaluate whether financial statements are in line with applicable accounting frameworks and free from significant inaccuracies.

Throughout the auditing process, the evidence collected by auditors plays a crucial role in assessing and analyzing a company's financial reports. Auditors are responsible for verifying whether the accounting practices implemented by the entity under review align with established accounting standards. Their judgment on the fairness of financial disclosures relies heavily on audit evidence that is both convincing and relevant. The application of the Fishbone Diagram in planning internal audits assists auditors in identifying core issues that hinder the collection of audit evidence, ultimately enhancing audit quality from the early stages (Ardha, Riwajanti, & Haris, 2023). On the other hand, a lack of sufficient audit evidence may lead to inaccurate audit opinions and potentially misinform stakeholders' economic decisions. In evaluating a client's accounting system, auditors rely on a structured series of evidential information that either strengthens or weakens their confidence in the financial data presented (Muhsin, 2021). To form a reliable and well-supported audit opinion, auditors must collect as much high-quality evidence as possible. Since the audit opinion represents the final outcome of the audit process, it must be carefully formulated based on thorough examination and complete documentation from the company's accounting records (Vitriany et al., 2024).

Auditors must emphasize the importance of the audit evidence collected and evaluated. This audit evidence has a significant influence in drawing audit conclusions and expressing opinions on the financial statements audited by independent auditors. Based on the problems raised, the authors are interested in conducting research with the title "The Important Role of Audit Evidence in Ensuring the Fairness and Accuracy of Financial Reporting".

## **2. Literature Review**

### **2.1 Financial Statement Audit**

An audit refers to the procedure of gathering and assessing verifiable information regarding an entity, aiming to ensure that the entity can objectively and independently disclose such information in line with predetermined standards (Arens et al., 2017).

A financial statement audit, in particular, is an independent examination conducted by qualified auditors to verify that a company's financial reports conform to the applicable accounting frameworks (Haniifah et al., 2022). These audits are essential in assuring users of financial statements—such as investors, lenders, and other stakeholders—that the information presented is dependable and free from significant misstatements. The effectiveness of an audit can also be affected by characteristics of the audit committee, including its independence and the financial competence of its members, which play a supportive role in overseeing the audit process and improving the quality of financial reporting (Bako, 2024). Financial reports that have not been audited may be prone to both deliberate and accidental inaccuracies, which can erode stakeholders' trust (Supriyanto et al., 2022). Additionally, the audit process helps to uncover risks, legal breaches, or deviations from accounting standards that may harm a company's financial integrity and overall reputation (Aguspriyani et al., 2023).

### **2.2 Audit Evidence**

Audit evidence refers to the information gathered by auditors to assess a company's financial reports (Munawarah, 2023). This evidence is a key component in the audit process, as it forms the foundation for auditors to express their opinion regarding the fairness and reliability of financial disclosures (Winarto, 2020). As stated by Arens et al. (2017), audit evidence encompasses any data collected by auditors that supports their judgment about whether financial statements are presented fairly. This evidence can come in many forms, including documentation, physical inspection, and verbal confirmations. Its primary purpose is to confirm that financial statements follow established accounting standards and accurately depict the financial status of the organization (Munawarah, 2023).

### **2.3 Audit Evidence Collection Techniques**

According to Arens et al (2017: 185), the types of audit evidence are as follows:

1. Physical inspection

A physical inspection is a test or count that the auditor performs on physical assets. This type of evidence is often associated with inventory and cash, but can also be applied to verify securities, receivables, payables, and tangible assets. Physical inspection is a direct way to prove the actual existence (purpose of existence) of an asset and is considered one of the most accurate and useful types.

2. Confirmation

Confirmation is described as receiving a written response directly from a third party to prove the accuracy of the information requested by the auditor. The response avoids being biased to paper or electronic form or other media, such as the auditor's direct access to information held by the third party. The request is made to the client, and the client will ask the third party to respond directly to the auditor. Confirmation is usually not used to prove individual transactions between organizations, such as sales transactions, because for this purpose the auditor can use documents.

3. Inspection

As part of the audit process, auditors review the client's documentation and records to confirm the accuracy of information presented—or that should be presented—in the financial statements. These documents, whether in printed form, digital format, or other mediums, are typically used by clients to support their business operations and internal reporting. Common examples include copies of customer orders, delivery slips, and sales invoices for individual transactions. Such records serve as valuable sources of evidence for auditors when validating the precision of reported sales activities. Because they are usually easy to access and cost-effective, these documents are frequently relied upon in audit procedures.

4. Analytical procedures

Analytical procedures are described in auditing standards as evaluating financial information by establishing appropriate relationships between financial and non-financial data. For example, the auditor may compare the current year's gross profit percentage with the previous year's gross profit percentage. To perform more comprehensive analytical procedures, the auditor understands the client's industry and business, assesses the company's ability to remain viable, flags potential misstatements in the financial statements, and makes a variety of errors.

5. Investigation

Investigation involves obtaining written or oral information from the customer in response to the investigator's questions. Even if sufficient evidence is obtained from the client through investigation, it is usually not considered conclusive because it is not obtained from an independent source and may be favorable to the client. Therefore, if the examiner obtains evidence through investigation, he or she must obtain supporting evidence by other means.

6. Recalculation

Recalculation refers to the re-verification of sample calculations made by the customer. Validation means checking the correctness of the customer's calculations. This includes steps such as expanding sales and inventory invoices, adding additional journals and records, and reviewing depreciation calculations.

7. Re-performance

A re-audit is an independent audit by an auditor of a client's accounting practices or an audit that involves a re-examination of data processing. Re-performance is a test of the other steps. For example, the auditor may compare invoice prices with the approved price list.

8. Observation

Observation refers to the act of witnessing firsthand the execution of certain processes or procedures by the client. Typically, auditors conduct site visits—such as factory inspections—to gain a clearer understanding of the client's physical assets and to verify whether personnel are fulfilling their accounting responsibilities as expected. This technique offers direct, real-time evidence regarding how procedures are implemented. Observational methods are especially valuable when assessing the accuracy and efficiency of activities like inventory counts and other operational testing areas.

## **2.4 Purpose of Financial Statements and Financial Statement Reporting**

The primary goal of financial statements is to provide information that is factual, reliable, objective, and relevant—allowing users to assess business transactions conducted by an entity over a specific reporting period (Ramadhany et al., 2021). In comparison, the Financial Accounting Standards (PSAK) emphasize that financial reporting aims to disclose details regarding a company's financial position, performance, and other relevant aspects that may assist users in making forward-looking financial decisions (Khoirunisa, 2022). Such reporting is intended to support stakeholders in evaluating creditworthiness, investment opportunities, projected cash flows, and the organization's economic resources and obligations.

## **3. Research Method**

This research uses a qualitative approach and conducts a literature review with a thematic analysis method by reviewing the results of previous research related to this research topic through literature reviews and online publications obtained through Google Scholar, Sinta publications, and other online sources. Literature materials from literature reviews and online publications are analyzed critically and in depth to support the author's suggestions and ideas (Arham et al., 2020). The criteria for selecting sources for this study are:

1. Sources are the results of publications in 2020-2024 (except sources from books)
2. Sources are relevant to the topic of audit evidence and financial statements
3. The quality of the sources has gone through a peer-review process to ensure the accuracy and reliability of the information.

The data that has been collected is then analyzed quantitatively by grouping information based on themes and summarizing relevant findings. The reason for choosing this method is because it allows researchers to understand in depth the role of audit evidence in a broader context.

## **4. Results And Discussion**

Audit evidence is independent data or information collected by the auditor to evaluate the accuracy of financial statements, support the auditor's opinion, ensure the reliability of financial statements, and detect fraud or errors. Audit evidence helps auditors identify anomalies or discrepancies in financial statements. By analyzing the data and documents that support the company's transactions, auditors can find unusual transactions, unclaimed expenses, or assets that do not match the company's records. In addition, audit evidence also helps verify the accuracy and reliability of the information contained in the financial statements.

Auditors review documents and data that support the amount, timing, location, and existence of transactions recorded in the financial statements. Documents and data used as audit evidence help support the auditor's findings. Time budget pressure and limited auditor competence can negatively affect the quality of audit evidence, as auditors may overlook essential procedures or fail to perform adequate verification (Rosadi & Barus, 2022). The evidence found by the auditor becomes evidence in determining the auditor's opinion. Audit evidence also provides a basis for auditors to provide suggestions for improvements and recommendations to management. These recommendations will help businesses take the necessary steps to prevent future risks. Fairness in financial reporting means presenting a true and fair view without material error or deviation from applicable financial reporting standards. There are five categories of test reports:

1. Unqualified audit report  
This report is a report prepared by the auditor when the audited financial statements are presented fairly and in accordance with applicable regulations.
2. Fair audit report with explanatory paragraphs  
This report is prepared by the auditor when the audited financial statements are presented correctly. However, the auditor must add explanatory text to provide additional information to users of the audited financial statements.
3. Unqualified audit report

This report is a report prepared by the auditor when auditing financial statements. Most of it is fair, but there are some things that need to be corrected.

4. Unqualified audit report

This report is prepared by the auditor when the audited financial statements contain material misstatements and do not comply with the applicable financial reporting framework.

5. No opinion

This is a report issued by the auditor when the auditor is unable to gather sufficient evidence to form an opinion on the audited financial statements.

For each audit report issued, the auditor only provides one opinion on the audit report from the five categories listed above. It is important to remember that the preparation of the four main categories of audit reports requires independent or confirmed audit evidence to demonstrate the reliability of that evidence. However, the last category does not issue a valid opinion without supporting evidence. A strong internal audit system and internal control are effective in preventing fraud and strengthening the integrity of audit evidence collected during the audit process (Handoyo & Bayunitri, 2021).

Factors that affect the reliability of audit evidence include the source of evidence, form of evidence, and auditor involvement. Evidence obtained from independent sources is more reliable than evidence obtained without verification, written evidence is more reliable than oral evidence, and evidence obtained through auditor involvement is more reliable than evidence obtained without verification is more reliable than evidence provided. All of these factors have a significant impact on the reliability of audit evidence used by independent auditors when conducting audits in an organization. Leverage and company size have a significant effect on audit delay, which may in turn impact the completeness and timeliness of the audit evidence gathered (Ramdani & Prayitno, 2023).

Below are the different types of audit evidence commonly used by auditors during the audit process. The first is third-party documents from external organizations such as suppliers, customers, banks, finance companies, leasing companies, governments, and other stakeholders. These documents, such as purchase invoices, delivery notes, checks, bank statements, notices, emails, and contracts, are considered more reliable because they are prepared by parties independent of the audit client. Then there are internal documents prepared by the audit client itself. Internal memos, internal emails, directories, etc. While these documents are less reliable as evidence, they can still be used if the company has strict internal controls. Finally, documents prepared by the auditors themselves are systematically organized to verify the accuracy of accounting balances and transactions.

In practice, accountants often recalculate figures such as depreciation, amortization, deferred taxes, reserves, estimates, and other items to ensure accuracy. An example of a case where independent audit evidence can reveal whether a company's financial statements are fair is in the audit report on the financial statements of PT MNC Tbk dated March 31, 2022 issued by Kanaka Pradireja of Suhartono AND PT Bank Shinhan Indonesia dated December 31, 2023 issued by KAP Suharli by auditor Sugiharto and his colleagues. which states that the audited financial statements of PT MNC Tbk and PT Shinhan Indonesia are presented correctly and fairly, meaning that the financial statements of PT MNC Tbk and PT Shinhan Indonesia have complied with applicable regulations. This report has reliable supporting audit evidence from both internal parties such as notes to the financial statements of PT MNC Tbk and PT Shinhan Indonesia and external parties such as customers and related parties of PT MNC Tbk and PT Shinhan Indonesia. Can be made by auditors Auditor Independence of PT MNC Tbk and PT Shinhan Indonesia in audit reporting protects stakeholders and identifies avoidable risks.

Several studies have been conducted to investigate the role of audit evidence in audit reports, which can help provide information on whether the audited financial statements are reasonable.

Table 1. literature review showing the role of audit evidence in determining the fairness of a financial statement

No	Author	Research Results
1	Vitriany, U. W. A., & Ardini, L. (2024). AN Audit Evidence: Mampukah Menghadapi Fraud?. <i>BIP's JURNAL BISNIS PERSPEKTIF</i> , 16(1), 53 - 63. <a href="https://doi.org/10.37477/bip.v16i1.508">https://doi.org/10.37477/bip.v16i1.508</a>	Audit evidence serves a critical function in identifying fraudulent activities. For auditors to effectively uncover fraud, the evidence they gather must be objective, unbiased, and obtained with integrity. This type of evidence supports and enhances efforts to both detect and address fraudulent behavior. It enables auditors to verify the validity and fairness of financial data, uncover irregularities or suspicious trends, and expose the actual nature of a company's transactions and operations.
2	Syukriyati Ainirrohmah, & Jihan Ibtisam Al-Ustadzi. (2024). PROFESIONALISME AUDITOR DALAM PENENTUAN MATERIALITAS PADA LAPORAN KEUANGAN. <i>Musytari : Neraca Manajemen, Akuntansi, Dan Ekonomi</i> , 5(11), 121–130. <a href="https://doi.org/10.8734/musytari.v5i11.3884">https://doi.org/10.8734/musytari.v5i11.3884</a>	Assessing the relevance of audit evidence relies heavily on the auditor's professional judgment and is shaped by their perspective on the information gathered. There exists an inverse relationship between materiality and the quantity of evidence needed: when the materiality threshold is low, a larger volume of audit evidence is necessary. In contrast, a higher level of materiality means that fewer supporting documents or data are typically required to reach a sound audit conclusion.
3	Mega Rosdiana. (2024). Perolehan Bukti Audit Berdasarkan Standar Audit 570 dan 580 Untuk Mendukung Opini Audit. <i>Majalah Ekonomi</i> , 28(02), 56–62. <a href="https://doi.org/10.36456/majeko.vol28.no02.a8405">https://doi.org/10.36456/majeko.vol28.no02.a8405</a>	Auditors have carried out their obligations at the time of the formation of financial statements in accordance with the relevant rules and sufficient and appropriate audit evidence about the assumption of continuity of the audited business.
4	Aly, H. G., Elguoshy, O. R., & Metwaly, M. Z. (2023). Machine Learning Algorithms and Auditor's Assessments of the Risks Material Misstatement: Evidence from the Restatement of Listed London Companies. <i>Information Sciences Letters</i> , 12(4), 1285-1298. <a href="https://doi.org/10.18576/isl/120443">https://doi.org/10.18576/isl/120443</a>	The integration of machine learning techniques into audit procedures has significantly improved auditors' ability to detect intentional misrepresentation and reduce financial restatements. Aly et al. (2023) found that machine learning algorithms such as K-means, Naïve Bayes, and Support Vector Machines (SVMs) play a crucial role in identifying material presentation errors, which strengthens the reliability of audit proof. Their study shows that using machine learning can help auditors avoid financial restatements by providing more accurate risk assessments and early detection of inconsistencies. This highlights the importance of integrating robust audit evidence with a technology-driven approach to improve the accuracy of financial statements and ensure compliance with audit standards.
5	Rizky Khoirunisa, A., Melysa Almayzuroh, B., Zulfatus Syururi, D., & Khoiriawati, N. (2022). the Effect of Audit on Quality on Financial Statements Pengaruh Audit Terhadap Kualitas Pada Laporan Keuangan.	When conducting an audit by an auditor, the audit evidence used or required by the auditor is sufficient and appropriate. The word “sufficient” is related to the amount of audit evidence required by the auditor in the audit process. The amount of audit evidence is in accordance with the needs of the auditor. And

	<p><i>Research In Accounting Journal</i>, 2(3), 394–402.  <a href="https://doi.org/10.37385/raj.v2i3.677">https://doi.org/10.37385/raj.v2i3.677</a></p>	<p>the quality of this audit is called “appropriate”. What is meant is that the evidence is reliable and very helpful towards achieving audit objectives. One of the good audit evidence is obtained from third parties who have impartiality between one of the parties so that their independence can be assessed and can be more trusted than audit evidence from internal companies or organizations. With this audit evidence, it also helps auditors in concluding their audit results regarding the findings they get when conducting an audit. So that the role of this audit evidence is very important and greatly supports the smooth auditing process carried out by the auditor.</p>
6	<p>Žukauskaitė, D. (2021). <i>Assessment of the Risk of Material Misstatement in an Audit of Financial Statements. Whither Our Economies - 2021: International Scientific Conference Proceedings</i>, 43–55.  <a href="https://cris.mruni.eu/cris/handle/007/17953">https://cris.mruni.eu/cris/handle/007/17953</a></p>	<p>Effective risk assessment is a fundamental aspect of financial audits, as it determines the quality and reliability of audit evidence. Žukauskaitė (2021) emphasizes that an incorrect assessment of material misstatement risks can significantly compromise the auditor’s ability to detect fraud and errors in financial statements. This highlights the necessity for auditors to employ systematic risk evaluation models and ensure that audit evidence is gathered sufficiently to support a reliable opinion. Without a well-structured approach to risk assessment, auditors may fail to identify critical financial misstatements, which can lead to audit failures and stakeholder distrust.</p>
7	<p>Muhsin. (2021). Pengetahuan, Profesionalisma, Urutan Bukti Audit dan Audit Judgment. <i>Jurnal Ilmiah STIE MDP</i>, 10(2), 168–180.  <a href="https://doi.org/10.35957/forbiswira.v10i2.808">https://doi.org/10.35957/forbiswira.v10i2.808</a></p>	<p>Audit evidence and auditor knowledge, professionalism, and the order of audit evidence have a positive effect on audit judgment. Because, at the end of the audit process will formulate an auditor's opinion based on audit judgment. The auditor's opinion must be formulated properly, namely obtaining all evidence of accounting records, because the auditor will produce an audit judgment as the final result in an audit process.</p>

Previous research has shown that audit evidence has a significant impact on both the judgments auditors make in the financial statements and when they decide what they want to investigate about the companies they audit. Figure 1 shows the relationship between audit evidence and financial statements.

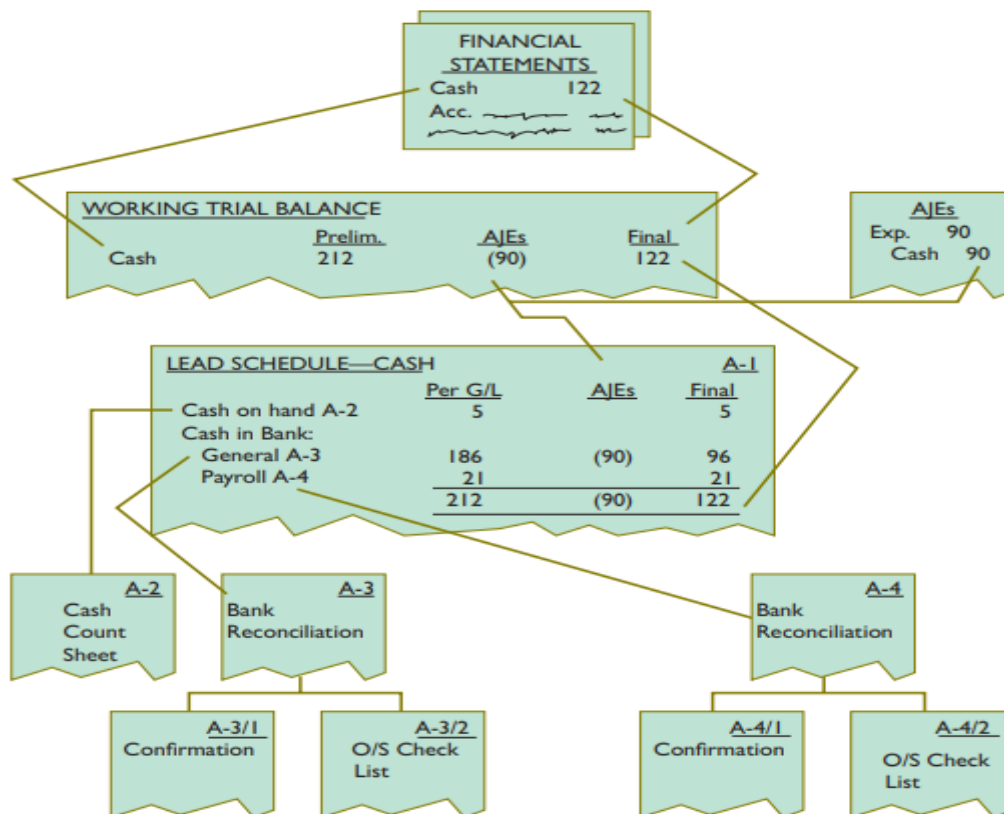


Figure 1. The Relationship between Audit Evidence and Financial Statements  
Source: Arens (2017)

If the complete audit evidence collected by the auditor is likely to reasonably disclose the financial statements of the entity, then the convincing and relevant audit evidence found by the auditor allows them to determine what is presented in the entity's financial statements. Furthermore, research conducted by Francis and Krishnan (1999) found that there is a significant likelihood of anomalous audit evidence in the disclosure of financial statements.

Financial statements audited by independent auditors offer several important benefits to companies and stakeholders. An audit of these financial statements ensures that the presented financial information is accurate and reliable, thereby enhancing transparency and accountability in financial reporting. This audit also helps prevent and detect potential fraud or errors. Additionally, audited financial statements increase the confidence of investors and creditors, making them more willing to invest in the company. Independent auditors can also identify weaknesses in the company's internal control systems and provide recommendations for improvement, helping the company manage risks and enhance operational efficiency.

External audits help ensure that companies comply with applicable accounting standards and regulations, avoiding legal penalties and maintaining a good reputation. Recommendations from independent auditors can also assist companies in strengthening their internal control systems, ultimately improving operational efficiency and effectiveness. In this way, audits conducted by independent auditors not only enhance the reliability and credibility of financial reporting but also provide various benefits that support the sustainability and growth of the company.



## 5. Conclusion

Based on the thematic analysis, this study concludes that audit evidence plays a crucial role in ensuring the fairness of financial statements audited by independent auditors. Strong and clear audit evidence helps provide the opinion that auditors can express when preparing audit reports for the companies whose financial statements have been audited. Therefore, auditors must be able to collect clear and reliable audit evidence and analyze it to facilitate the audit process.

Reliable audit evidence and independent auditors ensure that the audit opinion provides information to stakeholders from the audited financial statements. Advanced data analysis techniques also enhance auditors' ability to write audit reports and detect risks, errors, and fraud in the audited companies, regardless of whether the financial statements are fair or not. Through appropriate analysis, auditors can identify suspicious patterns or anomalies in the financial statements that may indicate intentional or unintentional errors. This research clearly shows that audit evidence plays a significant and essential role in ensuring the quality of the audit report prepared by auditors, and that their findings are taken into account.

## Limitation

The role of audit evidence in determining the fairness of audited financial statements, without exploring other aspects of the audit process.

## Ucapan terimakasih

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