

# JOURNAL OF AUDITING, FINANCE, AND FORENSIC ACCOUNTING

Volume 11, Number 2

Journal of Auditing, Finance, and Forensic Accounting

October 2023

# JOURNAL OF AUDITING, FINANCE, AND FORENSIC ACCOUNTING



Published by:  
 MASTERS PROGRAM IN ACCOUNTING UNIVERSITAS TRUNOJOYO MADURA  
 in collaboration with  
 ACFE INDONESIA CHAPTER

