

# ***THE ROLE OF FORENSIC ACCOUNTING IN EXPOSING CORRUPTION CASES***

***(Case Study of the 4G BTS Tower Provision Project 2020-2022)***

*Author Name* : Nopita Sari  
*Student of Number* : 5304211403  
*Supervisor* : Novira Sartika, S.Stat., M.Ak., CGAA

## ***ABSTRACT***

*This research aims to analyze the role of forensic accounting in the investigation of corruption in the BTS 4G tower infrastructure project conducted by BAKTI Kominfo during the 2020–2022 period, as well as to assess the impact of forensic accounting findings on the judicial decision-making process. This study employs a descriptive qualitative approach using a case study method, with data collected from official audit reports by BPKP, court rulings, credible media coverage, and relevant academic literature. The findings reveal that forensic accounting plays a strategic role in uncovering corruption schemes through investigative audit techniques, fund flow tracking, and digital data analysis. These efforts successfully identified fictitious expenditures, manipulated payment terms, and collusive practices in project procurement. The forensic audit reports served as strong evidence that supported the prosecutors' indictments and influenced judges' decisions. This study affirms that forensic accounting is a crucial instrument in law enforcement, particularly in complex corruption cases involving digital financial systems.*

***Keywords: Forensic Accounting, Corruption, BTS 4G project***