

## ABSTRACT

*This study analyzes the influence of expert auditors' profiles on judges' legal reasoning in corruption cases involving state financial losses. Using binary logistic regression on final court decisions (2020–2025) involving government auditors (BPK, BPKP, Inspectorate), the study examines gender, institutional affiliation, certification, education, and experience. The results indicate that gender, education, and experience do not significantly affect judges' decisions. Findings suggest that judges prioritize evidentiary quality and institutional legitimacy over personal attributes, consistent with the negatief wettelijk bewijsstheorie. This study contributes to forensic accounting literature regarding the evidentiary weight of expert testimony in litigation.*

*Keywords: auditor profile, expert testimony, judges' legal reasoning, evidence, corruption cases.*

