

A Study of Academic, Practitioner and Accounting Students' Perception toward Expertise Accounting Forensic using Deductive Analysis: A Case study of Semarang State Universities, Indonesia

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Abstract

This study focuses on academic-practitioner and accounting students' different perceptions in expertise analysis deductive, critical thinking, unstructured problem-solving, and flexibility investigation. Also, analytical ability, oral communication, written communication, knowledge of the law, and poise the part of expertise accountant forensic are very relevant. Research objects of this study are Academics, Practitioners, and Accounting students in Semarang. This study is an empirical study based on purposive sampling technique by distributing 200 questionnaires on state universities in Semarang. Ninety-two respondents (50%), consisting of 48 accounting students, 33 of academics, and 11 practitioners in the state universities, have answered. The Independent Sample Test analyzed the data by SPSS version 25 software package. This research through hypothesis test shows no differences in deductive analysis, critical thinking, unstructured problem solving, flexibility investigation, analytical ability, oral communication, written communication,

and poise. The hypothesis test result shows significant differences between academics and practitioners with accounting students towards the law's knowledgeability.

Keywords

Academic practitioner and accounting student's perception, expertise accounting forensic, deductive analysis, Semarang State Universities

1. Introduction

Indonesian corruption is include to the concern category. When reading to the articles or watching the television news, the public sees corruption cases involving individuals, whether at the legislative, executive or judicial levels. Purjono (2012) explains that Indonesia is included in the list of Political Economic Risk Consultancy Ltd (ERC) as the most corrupt country in the world. Many cases of fraud have occurred in Indonesia according to the results of a fraud survey conducted by the Association of Fraud Examiners (ACFE) in collaboration with the Center for White Collar Crime Research and Prevention (P3K2P). Corruption is the most common fraud case in Indonesia. Corruption is considered as the most destructive form of fraud, because the number of cases is the largest in Indonesia. (2016 Indonesian Fraud Survey).

Forensic accounting is a new science in accounting's world. It is related to accounting, auditing and law which are commonly used in solving fraud cases. The development of accounting science has entered the area of investigation and forensics to detect fraud. In this case accountants are required to have deeper skills in the field of accounting supported by extensive knowledge in the fields of economics, finance, banking, taxation, business, information technology, and of course knowledge in the field of law. (Rika 2016).Forensic audits are very specific, both programming, conducting audits, and the results are very different from ordinary audits. Forensic audits are directed at gathering significant and competent evidence on corruption cases so that they can be revealed. In practice, the forensic audit requires auditors with special characteristics. A forensic auditor must be observant in analyzing and tracing the intent behind the numbers presented, and relating the business situation in the field in order to reveal accurate, objective information and find irregularities. Auditors are concerned with accounting for business transactions whereas detectives are concerned with making citizens lawful.

Digabriele (2008) conducted research using 9 (nine) indicators of forensic auditor skills. This is being tested on the Educator Accountants, Professionals (auditors), and accountants, that is : skills to analyze deductively, think critically, solve unstructured problems, flexible investigating, analytical, discuss, written correspondence, have insight into the legal system and calm personality. This study adds accounting lecturers, public accountants and accounting students, where the public accountant as the party who provides assurance services on financial statements made by companies, in examining the effect of differences in perceptions on the expertise of forensic accountants. This research is a replication of Digabriele (2008) research.

1.1 Objectives

This research purpose is to determine the extent to which the perceptions of understanding of teaching accountants, public accountants and accounting students regarding the expertise of forensic accountants.

2. Literature Review

2.1 Education and Teaching Providers

Education providers are the government and educational institutions. The government carries out the mandate of the people through the People's Consultative Assembly (MPR) to organize national education. National education aims to educate humans being, have knowledge and skills, have noble character and devotion to God Almighty. To ensure these goals can be achieved, the government regulates and directs education by issuing regulations, for example presidential decrees, ministerial decrees, circulars, and so on (Utami 2005). Accounting lecturers (educating accountants) are the parties who are obliged to provide knowledge transfer according to their fields. Forensic accounting is a sub of accounting scientific development. Educating accountants' understanding of the world of forensic accountants must be communicated to accounting students. This study is to determine the extent to which the perceptions of understanding of educator accountants, public accountants and accounting students regarding the expertise of forensic accountants.

2.2 Public Accountants

Public accountants as a profession to fulfill the auditing function, comply with a professional code of ethics and carry out audits of financial reports in certain ways by basing themselves on auditing norms or standards and maintaining the implementation of a predetermined code of ethics. According to Aprianti (2006) ethics is a moral principle and actions that become the basis for one's actions, it's means what the community does is seen as a commendable act and increases one's dignity and honor. This study analyzes the perceptions of educating accountants, public accountants and accounting students on the expertise of forensic accountants. The expertise of a forensic accountant is indicated as follows; "Deductive analysis, critical thinking, unstructured problem solving, flexible investigation, analytical skills, oral communication, written communication, legal insight, and being calm are a point of view".

2.3 Forensic Accounting

Tuanakotta (2007) explains, forensics is defined as "relating to court" or "relating to scientific application to legal matters". "Forensic Accounting" means the application of "accounting" knowledge in the corridor of law. That means, forensic accounting is reporting accounting on the juridical side. This means, "accounting knowledge" is accounted for on the legal side. Forensic accounting can trace acts of fraud, especially in criminal acts of corruption and misappropriation of assets. Therefore, forensic accounting has an important role in uncovering financial cases in Indonesia, especially corruption

2.4 Competency of Forensic Accountants

The forensic auditor is needed by law enforcers. If there are indications of a suspicious transaction, the legal apparatus coordinates with the forensic auditor to explain the flow of the funds. Forensic auditor needs to improve knowledge and abilities in field of investigations in order to resolve ever-growing financial cases. Researchers try to analyze academically, the perceptions of teaching accountants, public accountants and accounting students on the expertise of forensic accountants.

2.5 Previous Research

Digabriele's (2008) researched of 1500 teaching accountants, forensic accountant practitioners and users of forensic accountants. Respondents were sent questionnaires through; "[Http://www.surveymonkey.com](http://www.surveymonkey.com)". They, were asked questions; "Whether you agree or not regarding the 9 (nine) forensic accountant skill items". As a result, forensic accountants can be expert witnesses, because they are significantly different from ordinary accountants. A forensic accountant must be able to specifically distinguish the types of fraud by the fraudsters. Husen (2017) shows that there is no difference in perceptions between academic students, practitioners, and accounting students about the expertise of forensic accountants. This study purpose to analyze differences in the perceptions of academics, practitioners, and accounting students on the expertise of forensic accountants in Makassar, using various analytical tests in data processing with SPSS software, using primary data from elements of academics, practitioners, and accounting students in Makassar. The sample is obtained by a probability sample study of Two Stages Random Sampling Stratified Sampling. The total sample consisted of 150 people. Aprilia (2018) explains that the expertise of forensic auditors and investigative auditor expertise have an effect on disclosure of corruption, while professionalism and work experience have no effect on disclosure of corruption. This research was conducted at the inspectorate office in Surakarta, Karanganyar district and Boyolali district. The sampling technique used in this study was convenience sampling with a total sample size of 46 respondents. This reveals the role and expertise of the forensic auditor in finding potential budget leaks.

2.6 Hypotheses Development

Deductive analysis is auditor act to analyzing the case in the audit process. Behavior is a real action (Jogiyanto 2007). Auditors make audit plans in the audit process. Deductive analysis is part of audit planning, then audit planning is classified as behavior intention. Fishbein and Ajzen (1975) explained that behavioral intention measures the accuracy of certain actions. Deductive Analysis is part of the behavioral motive. The auditor performs deductive analysis in the audit because of the audit evidence obtained from the auditee. Subjective norm comes from external, it can influence individuals to behave. Subjective norms are a person's perceptions of others that affect their behavior interest (Jogiyanto 2007). Robbins (2003) explains, the perception of an individual with another individual towards the same object might be different. From the theoretical explanation above, the hypothesis can be formulated below:

H1: *There are differences in the perceptions of teaching accountants, public accountants and accounting students regarding the ability of deductive analysis to affect the expertise of the forensic auditor.*

Critical thinking is necessary to find the audit findings. Subjective norm comes from external, it can influence individual behavior. Subjective norms are a person's perceptions of others that affect their behavior interest (Jogiyanto 2007). This means that an auditor's critical thinking when conducting an audit can be categorized as part of subjective norms in acting. Robbins (2003) explains, the perception of an individual with another individual in the same object is very likely to be different. From the explanation, the hypothesis can be formulated below:

H2: *There are differences in perceptions of teaching accountants, public accountants and accounting students regarding the ability to think critically on the expertise of the forensic auditor.*

The ability to solve unstructured problems is the important soft skills when conducting an audit to find indications of fraud. It can be said that the ability to solve unstructured problems is influenced from the outside. Subjective norm comes from external, it can influence individual behavior. Subjective norms are a person's perceptions of others that affect their behavior interest (Jogiyanto 2007). The ability to solve unstructured problems is a behavior that can be categorized from subjective norm. Robbins (2003) explains, the perception of an individual with another individual of the same object is very likely to be different. From the theoretical explanation above, the hypothesis can be formulated below:

H3: *There are differences in perceptions of teaching accountants, public accountants and accounting students regarding the ability to solve unstructured problems on the expertise of forensic auditors.*

The flexibility of investigations in seeking audit evidence for indications of fraud may be affected by circumstances during the audit process. Subjective norm comes from external, it can influence individual behavior. Subjective norms are a person's perceptions of others that affect their behavior interest (Jogiyanto 2007). Investigation flexibility is a subjective norm in the audit process. Robbins (2003) explains, the perception of an individual with another individual of the same object is very likely to be different. From the explanation above, the hypothesis can be formulated below:

H4: *There are differences in perceptions among teaching accountants, public accountants and accounting students regarding the ability of investigation flexibility on the expertise of forensic auditors.*

Analysis is the behavior of an auditor in analyzing audit evidence and findings. Analytical ability is influenced by the evidence and audit findings performed. Subjective norm comes from external, it can influence individual behavior. Subjective norms are a person's perceptions of others that affect their behavior interest (Jogiyanto 2007). Robbins (2003) explains, the perception of an individual with another individual of the same object is very likely to be different. The theoretical explanation above, the hypothesis can be formulated below:

H5: *Perceptions of educating accountants, public accountants and accounting students regarding the analytical ability of the forensic auditor's expertise.*

An auditor's verbal communication skills in auditing are necessary. An auditor should be flexible in communicating verbally with the auditee. Oral communication is the behavior of taking a position on interactions in a situation. Robbins (2003) explains, the perception of an individual with another individual of the same object is very likely to be different. From the explanation, the hypothesis can be formulated below:

H6: *There are differences in perceptions of teaching accountants, public accountants and accounting students regarding the ability to communicate orally on the expertise of the forensic auditor.*

An auditor's written communication skills during third party confirmation are generally by mail. Auditors can communicate in writing by letter, email, or facsimail upon confirmation. Written communication is behavior in behaving when confirming with other parties. Robbins (2003) explains, the perception of an individual with another individual of the same object is very likely to be different. This argument culminates in:

H7: *There are different perceptions of teaching accountants, public accountants and accounting students regarding written communication on the expertise of forensic auditors.*

Forensic accounting is a combination of accounting, law and psychology disciplines. Forensic audits are generally conducted at the request or appointment of a court in cases of fraud so the forensic auditor is clearly different from a general audit. A forensic auditor needs to understand the science of law related to existing regulations. Robbins (2003) explains, the perception of an individual with another individual of the same object is very likely to be different. This argument culminates in:

H8: *There are different perceptions among teaching accountants, public accountants and accounting students regarding legal knowledge on the expertise of forensic auditors.*

An auditor, needs to be calm on duty and calm from work pressure. Fishbein and Ajzen (1975) define attitude as a person's feeling of accepting or rejecting objects or behavior from other individuals. Attitude is defined as a positive or negative evaluation of someone when they want to behave (Anangadipa 2012). Robbins (2003) explains, the perception of an individual with another individual of the same object is very likely to be different. This argument culminates in:

H9: *There are differences in perceptions of teaching accountants, public accountants and accounting students regarding being calm about the forensic auditor's expertise.*

3. Methods

Survey research, namely; "Hypothesis testing with descriptive and exploratory methods of primary data (questionnaires) and interviews". Questionnaire discussions are questions about the expertise of a forensic accountant. Respondents to the questionnaire were educating accountants, teaching accountants and accounting students who had received insight into forensic accounting as well as public accountants as forensic auditors of corruption in Indonesia. Based on the explanation above, this research is classified as comparative qualitative.

4. Data Collection

The data was obtained by distributing 200 questionnaires on state universities in Semarang. 92 respondents (50%), which consists of 48 accounting students, 33 of academics, and 11 practitioners in the state universities has been giving answer. The data was analyzed by Independent Sample Test by SPSS version 25 software package. The sample and population of accounting students and educating accountants who have studied forensic accounting are carried out by using the "purposive sampling method". Sampling, with "purposive sampling because the sample is assumed to have knowledge and understanding of the skills of the forensic auditor". This is expected to provide answers that support the course of the research. The number of samples studied by each group of respondents varied in number, rules of thumb (Sekaran 2003). This instrument was developed by Digabriele (2008), measured by a "Likert scale (5 point)". Explaining, "number 1 (one) indicates not very important, while number 5 (five) indicates very important".

5. Results and Discussion

5.1 Numerical Results

The validity test uses the Pearson product moment single correlation method. The conditions for testing the validity of this study are:

a. "If $r_{count} \leq r_{table}$ at $(\alpha = 0.05)$, it means invalid".

b. "If $r_{count} \geq r_{table}$ at $(\alpha = 0.05)$, it means valid".

From the results of the validity calculation, the "Pearson formula results in the validity coefficient of all questions as seen in Table 1 below:

Table 1. Validity Test Results

Variable	Questions	r-count	r-table	Explanations
Deduktive Analyse	Question 1	0,834	0,205	Valid
	Question 2	0,857	0,205	Valid
	Question 3	0,792	0,205	Valid
	Question 4	0,773	0,205	Valid
Critical Thought	Question 1	0,850	0,205	Valid
	Question 2	0,867	0,205	Valid
	Question 3	0,842	0,205	Valid
	Question 4	0,819	0,205	Valid
Unstructure problems	Question 1	0,837	0,205	Valid
	Question 2	0,849	0,205	Valid
	Question 3	0,800	0,205	Valid
Flexibility Investigation	Question 1	0,845	0,205	Valid
	Question 2	0,721	0,205	Valid
	Question 3	0,706	0,205	Valid
Analytic Expertise	Question 1	0,858	0,205	Valid
	Question 2	0,909	0,205	Valid
	Question 3	0,882	0,205	Valid
	Question 4	0,856	0,205	Valid

Variable	Questions	r-count	r-table	Explanations
Verbal Communications	Question 1	0,840	0,205	Valid
	Question 2	0,873	0,205	Valid
	Question 3	0,893	0,205	Valid
Written Communications	Question 1	0,788	0,205	Valid
	Question 2	0,861	0,205	Valid
Law Knowledge	Question 1	0,770	0,205	Valid
	Question 2	0,820	0,205	Valid
	Question 3	0,858	0,205	Valid
	Question 4	0,814	0,205	Valid
Calm Behavior	Question 1	0,869	0,205	Valid
	Question 2	0,899	0,205	Valid
	Question 3	0,909	0,205	Valid

Source : processed primery data

From the validity test, it shows that from the results of the validity test, it is known that all indicators used to measure the variables used in this study have a correlation coefficient greater than r-table $N = 92 - 2 = 90$, which is equal to 0.205. From these results it can be concluded that all statement items used can be declared valid.

Table 2. Realibility Test Results

Variable	Alpha	Decision
Deductive Analysis	0,828	Reliable
Critical Thought	0,866	Reliable
Unstructure Problem	0,767	Reliable
Flexibility Investigations	0,619	Reliable
Analytic skills	0,899	Reliable
Verbal Communication	0,828	Reliable
Written Communication	0,722	Reliable
Law Knowledge	0,826	Reliable
Calm Behavior	0,870	Reliable

Source : processed primery data

The reliability test shows that all research variables have a Cronbach Alpha coefficient value above 0.6. Based on these results it can be concluded that all item statements on these variables are declared reliable (Table 2).

5. 2 Validation

Table 3. Deductive Analysis (H1)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	5.351	2	2.675	.486	.617
Within Groups	489.813	89	5.504		
Total	495.163	91			

Table 3 captures the results of the One-Way Anova test obtained a significance value of 0.617 (> 0.05). These results indicate that there is no difference in the perceptions of accounting lecturers, public accountants and students regarding deductive analysis on the forensic auditor's expertise, so hypothesis 1 is **rejected**.

Table 4. Critical Thinking (H2)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	10.987	2	5.493	1.031	.361
Within Groups	474.176	89	5.328		
Total	485.163	91			

Table 4 shows the results of the One-Way Anova test obtained a significance value of 0.361 (> 0.05). These results indicate that there is no difference in the perceptions of accounting lecturers, public accountants and accounting students regarding critical thinking on the expertise of forensic auditors, so **hypothesis 2 is rejected**.

Table 5. Unstructured Problem (H3)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	16.799	2	8.400	1.976	.145
Within Groups	378.364	89	4.251		
Total	395.163	91			

Table 5 displays the results of the One-Way Anova test obtained a significance value of 0.145 (> 0.05). These results indicate that there are no differences in the perceptions of accounting lecturers, public accountants, and accounting students regarding unstructured issues on the forensic auditor's expertise, so **hypothesis 3 is rejected**.

Table 6. Investigation Flexibility (H4)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	8.731	2	4.366	1.330	.270
Within Groups	292.182	89	3.283		
Total	300.913	91			

Table 6 describes the results of the One-Way Anova test obtained a significance value of 0.270 (> 0.05). These results indicate that there is no difference in the perceptions of accounting lecturers, public accountants, and accounting students regarding the flexibility of investigations on the forensic auditor's expertise, so **hypothesis 4 is rejected**.

Table 7. Analytical Skills (H5)

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	25.316	2	12.658	1.919	.153
Within Groups	587.152	89	6.597		
Total	612.467	91			

Source : processed primery data

Table 7 shows the results of the One-Way Anova test obtained a significance value of 0.153 (> 0.05). These results indicate that there is no difference in the perceptions of accounting lecturers, public accountants, and accounting students regarding analytical expertise on the forensic auditor's expertise, so **hypothesis 5 is rejected**.

Table 8. Verbal Communication (H6)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	3.457	2	1.729	.598	.552
Within Groups	257.152	89	2.889		
Total	260.609	91			

Table 8 displays the results of the One-Way Anova test obtained a significance value of 0.552 (> 0.05). These results indicate that there is no difference in the perceptions of accounting lecturers, public accountants, and accounting students regarding oral communication on the forensic auditor's expertise, so **hypothesis 6 is rejected**.

Table 9. Written Communication (H7)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	2.415	2	1.208	.907	.407
Within Groups	118.455	89	1.331		
Total	120.870	91			

Table 8 captures the results of the One-Way Anova test obtained a significance value of 0.407 (> 0.05). These results indicate that there is no difference in the perceptions of accounting lecturers, public accountants, and accounting students regarding written communication on the forensic auditor's expertise, so **hypothesis 7 is rejected**.

Table 10. Legal Knowledge (H8)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	113.204	2	56.602	11.472	.000
Within Groups	439.100	89	4.934		
Total	552.304	91			

Table 10 reports the results of the One-Way Anova test obtained a significance value of 0.000 (< 0.05). These results indicate that there are differences in the perceptions of accounting lecturers, public accountants, and accounting students regarding legal knowledge on the expertise of forensic auditors, so **hypothesis 8 is accepted**.

Table 11. Be Calm (H9)

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	8.784	2	4.392	1.776	.175
Within Groups	220.085	89	2.473		
Total	228.870	91			

Table 11 shows the results of the One-Way Anova test obtained a significance value of 0.175 (> 0.05). These results indicate that there are no differences in the perceptions of accounting lecturers, public accountants, and accounting students regarding being calm about the forensic auditor's expertise, so **hypothesis 9 in this study is rejected**.

6. Conclusion

From the results of hypothesis testing using the One-Way Anova test, only legal knowledge is accepted. This is because the perspective of each group of respondents towards legal insight is different. Other hypothesis indicators have no difference (same), so the hypothesis is rejected. This shows that the point of view of all these groups is the same. This study has several limitations that may interfere with the results of the study, including the next research could add the research sample and expand the research location in order to obtain more accurate and generalizable results. Further research could add the forensic auditor expertise variable according to the latest scientific developments. Further research could develop indicators of forensic auditor expertise possessed by teaching accountants, accounting students and auditors.

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