



BALTIC JOURNAL OF LAW & POLITICS

A Journal of Vytautas Magnus University
VOLUME 15, NUMBER 2 (2022)
ISSN 2029-0454



Cite: *Baltic Journal of Law & Politics* 15:2 (2022): 1629-1655
DOI: 10.2478/bjlp-2022-001106

DETERMINANT FACTORS OF THE EXPERT WITNESS QUALITY OF FORENSIC ACCOUNTANTS IN CORRUPTION CRIME

Evenri Sihombing

Universitas Sumatera Utara, Medan, Indonesia

Corresponding author Email: evenrislt17@yahoo.com

Adam Afiezen

Universitas Sumatera Utara, Medan, Indonesia

Iskandar Muda

Universitas Sumatera Utara, Medan, Indonesia

Erlina

Received: July 1, 2022; reviews: 2; accepted: October 1, 2022.

Abstract

This research aims to explore and examine how the variables of educational level, multidisciplinary training, experience on the quality of providing expert testimony in corruption trials are moderated by simulation. The object of this research is forensic accountants at the BPKP Representative Office of Sumatera Utara, Indonesia who is often an expert in court. Survey methods and the nature of causality research are used in this research. The number of forensic accountants who already have experience in trials or in the investigative department is 33 people. The number of respondents as many as 33 people with population techniques. The research design was built using a structure equation model (SEM) with data processing using Wrp PLS 7.0. The results of the research show that educational level, and multidisciplinary training do not affect the quality of providing of expert witness testimony, but experience does affect the quality of providing of expert witness testimony. The simulation did not succeed in moderating educational level and experience on the quality of providing expert testimony, but the simulation proved to moderate multidisciplinary training on the quality of expert witness testimony.

Keywords

Expert Witness Quality, Forensic Accountants, Multidisciplinary Training

1. Background

ACFE (2020) surveyed 125 countries with 2,504 cases of economic fraud that resulted in a financial loss of US\$3.6 billion and an average per case of US\$1,509,000. The results of a survey from the PWC (2020) on 99 countries with 5,000 respondents, the impact of financial losses is US\$ 42 billion. The Indonesian Corruption Watch (ICW) survey in 2020 stated that the impact of state financial losses of corruption was IDR 8.1 trillion, with the following details:

Table 1. Value of State Financial Losses in Rupiah (billion)

Mode	Amount of Cases	Value (IDR)
Embezzlement	47	233,70
Mark up	33	509,00
Fictional activities	26	376,10
Fictitious report	14	48,40
Abuse of authority	9	78,60
Budget abuse	8	2,60
Cutting/Reducing	6	8,50
Stock manipulation	4	16.900,00
Double budget	1	1,50
Total	148	18.158

Source: Prosessee from ICW (2020).

The value of financial losses as a result of the economic fraudulent actions is, of course, based on audit results from authorized institutions or competent (expert) personnel. The calculation of the loss is also carried out by the internal organization (Dahl et al, 1998). Internal audit plays an important role in improving efficiency and governance in order to gain profit and create value for the entity (Petrascu and Tien, 2014). In Indonesia, the role of forensic accountants is practiced by accountants or auditors at the internal institutions of the Financial and Development Supervisory Agency (BPKP), the government's internal supervisory apparatus (APIP) and external government institutions such as the Supreme Audit Agency (BPK) and public accounting firms (KAP) calculates the state financial losses in criminal acts of corruption. Forensic accountants calculate the state financial loss of corruption crimes, find dispute solutions and serve as expert witnesses in court (Petrascu and Tien, 2014, Lidyah, 2016 and Habbe et al., 2019).

Forensic accountants are often asked for their opinion on the results of an investigative audit of a case by investigators, prosecutors and judges and are presented at the trial of corruption crimes related to: state financial losses, accounting, auditing and procurement of goods/services. Article 35 paragraph 1, Law Number 31 of 1999, stipulates that everyone is obliged to provide witness or expert testimony if required by law. Law Number 8 of 1981, investigators are invited to bring in experts in connection with cases (Article 7 (1) letter h)) and can ask for expert opinions or people with special expertise (Article 120). The expert testimony is given under oath/pledge in accordance with knowledge in the field of expertise (Article 179 paragraph (2)). Expert opinion is what is conveyed in court (Article 186).

Forensic accountants who provide expert testimony at trials for criminal acts of corruption have the risk of being sued in court for publishing reports on the results of their audits, such as the following cases. The plaintiff (CV Kencana) concluded the state loss report by BPK is considered inaccurate and there is a violation of the law because there should have been permission, it is not supported by construction experts officially certified from associations with national standards, BPK is not included in the contract agreement (Warta BPK, 2011). The suspect blamed BPKP for: exceeding its authority in calculating state financial losses because it is the government's internal auditor (Government Regulation Number 60 of 2008) whose products only bind internally to the executive, only BPK has the right to issue on state financial losses in accordance with Law Number 15 of 2006 (Salam, 2019). The Audit Result Report in the context of Calculation of State Financial Losses dated March 25, 2015 was never submitted to the Plaintiff, did not make clarifications, and statements that were not true in the Audit Report, Audit Teams lacked competence legal and not an expert in the procurement of goods/services (Supreme Court, 2020).

Expert witness testimony (PKA) is usually given before investigators, public prosecutors and before a judge in a court session. PKA is grouped into three, namely continuation of the audit of the calculation of state financial losses, without an audit assignment preceded, without giving his opinion but the judge who matches it with expert testimony. PKA is given by forensic accountants in order to fulfill Article 179 of the Criminal Procedure Code and the request of investigators and judges in compliance with Law Number 8 of 1981. Judges are responsible for evaluating the quality and weight of experts (Kraus, 2009).

Forensic accountants who are appointed as PKA in the BPKP environment must meet the requirements, namely having professional certification, work experience, relevant training and academic background (BPKP, 2017). Auditors who have been appointed as experts are required to make technical and non-technical preparations. The technical aspect concerns case material by reviewing documents, audit reports, audit working papers and historical assignments. Non-technical preparation is also important, namely physically and mentally. Technical preparation is certainly influenced by many factors such as experience, level of education, experience, relevant training and in terms of providing expert information, simulations can be carried out before giving expert testimony at trial (BPKP, 2017).

An effective forensic accountant requires education and training, further education, varied accounting and auditing experience, oral and written communication, varied forensic audit experience, can work in teams and high flexibility (Grippio, 2003). Higher education in Indonesia starts from diploma, bachelor (S1), master (S2) and doctorate (S3). There is a discrepancy in the results of higher education with the target of institutions and practitioners (Chan, 2016), Dewi et al (2016), and Koni (2018) have a positive influence on the level of education and work motivation on performance.

An effective forensic accountant requires training: appropriate continuing education, diverse accounting and auditing experience, communication, understanding of core business, forensic audit experience, team work and flexibility (Grippio, 2003). This ability will not be obtained from the university but through various technical knowledge training. Siti Rayahu and Gudono (2016) describe training related to the modes of fraud that are very necessary for auditors to be competent.

Experience is gained from direct action in the field faced by someone including forensic accountants. Experience providing expert information will provide very important knowledge in the future. Years of experience dealing with complex financial crimes through litigation processes provide very useful experience for forensic accountants (Nunn and McGuire, 2006).

Simulation is usually required before plunging into the real world. Good simulation practices in academics, health, driving licenses and airplane flights, construction activities and various other activities, including the provision of expert witness testimony by forensic accountants are recommended (BPKP, 2017). The impact of simulation on learning different knowledge with technology integration is very important (Aoude, 2015). The quality of forensic accountants in providing expert testimony can be seen from the ability to present findings in the implementation of the audit (Fuat, 2013). This ability is influenced by many factors such as technical and non-technical aspects (BPKP, 2017). When forensic accountants suspect a financial crime has occurred, their actions and attitudes tend to be more reactive (Wells, 2003). The role of forensic accountants is very important because they are tasked with investigating allegations of financial scandals or misappropriation of assets with maintaining independence and credibility (Nunn et al., 2006).

This research takes the object of forensic accountants who practice at BPKP in Sumatera Utara. The role of forensic accountants in the BPKP Representative of Sumatera Utara is quite dominant compared to those who practice at BPK and at public accounting offices because BPK forensic accountants are located at the head office and for public accounting offices, costs are relatively proportional to the budget and/or loss value. These problems, that forensic accountants who practice in Indonesia are often faced with the dilemma of being accused of providing false, unprofessional, and unauthorized information which will have an impact on reducing public confidence in the quality of forensic accountants and causing doubts for the panel of judges in their decisions, the authors try to do this, empirical approach what factors need to be considered by a forensic accountant when providing his expertise in the trial of financial criminal cases. In this study, the authors focus on educational level, multi-disciplinary training, experience, on the quality of expert testimony mediated by simulation.

2. Theory and Literature Review

2.1 Competency Theory

To uncover various creative accounting and unhealthy ways by managers, capital owners expect competent experts to uncover these problems who usually use the services of forensic accountants who have high expertise or competence. Competence does not describe all the characteristics of a person but must be added to the capacity, capability and disposition (Muda et al., 2020). Competence requires explanation (Lawson, 2002). In the context of high-performance systems, there are differences in ability, motivation and opportunity (Appelbaum et al., 2000). The competency is directed at work needs by harmonizing vocational and professional orientations with vocational and higher education (Mulder, 2017). Qualitatively, the performance of experts is different from the performance of non-experts (Ericsson, et.al. 1993; Vázquez-Cano et al., 2020).

2.2 Convergence Theory

Convergence theory (Walgito, 1997) describes a person's development influenced by internal factors (endogenous factors) and external factor (exogenous factors) as the environment, experience and education. Feelings, education and experiences that are not the same encourage forensic accountants to tend to be different from users of forensic accountant services.

2.3 Forensic Accounting Theory

Ozill (2020) describes that forensic accountants are influenced by materiality, signaling, anonymity, avoidance collapse, which are considered forensic accounting theories. The monetary value of the case is material or not legally material (material aspect). The pressure to prove the case really occurs through experience and knowledge (signaling aspect). To avoid the risk of personal threats and threats to families when forensic accountants carry out evidence of a case, forensic accountants tend to cover up their identity (aspect of anonymity). Forensic accounting considers the impact of the findings can be fatal such as liquidation or having to take corrective action (aspect avoidance collapse). Accounting and non-accounting information as long as it is still related to important cases for forensic accountants (Ozili, 2020; Yang et al., 2021; Yen et al., 2021).

2.4 Literature review

Experts do not always refer to formal education but also years of experience and field of work (Umboh, 2013). In practice, an expert who is presented in court causes debate between the prosecutor and the legal advisor, often the prosecutor says the expert appointed by the legal adviser is not an expert and vice versa, in this case the decision of the expert or non-expert is in the hands of the judge. Judges' considerations are not always formal education but also years of experience in the field, for example in accounting and auditing or based on appointments from the relevant agencies (Evionita et al., 2020). Under certain conditions, the

objection to the appointment of an expert is accepted by the panel of judges, the presiding judge in the trial may order a re-examination if necessary (Article 180 paragraph 2, KUHP). Expert testimony strengthens the conviction of the panel of judges in making decisions. Experts are expected to shed light on a matter. What the expert explained was related to the assessment of the material that was already real and what conclusions were obtained from the problem (Umboh, 2013).

2.4.1 Education Level

Strata of higher education in Indonesia includes diploma, bachelor, master and doctorate. Massing and Schneider (2017) conclude that according to international standards of educational qualifications, the level of education cannot be compared with the level of literacy as human capital. Undergraduate education is relevant to the labor market with the right level of qualification or can continue education to the master level directly or after work which is expected to be high contribution, innovative, and creative graduates (Tijssen and De Weert, 2005, Al Qabri et al., 2020, Wahyudi et al., 2020).

2.4.2 Multidisciplinary Training

Multidisciplinary training is important for forensic accountants because the nature of the cases is always varied. No single financial crime case is perfectly identical and there are always variations. Multidisciplinary training is needed. Forensic accountants today are very important for the business world but many qualifications must be met in order to be called high quality forensic accountants such as written and oral communication skills, have knowledge of auditing, risk assessment, control, fraud detection, legal system, interview, master knowledge of: finance, planning, management, advanced computer skills, information technology and accounting systems (Crumbley, 2003).

The training pattern is carried out through mixed learning (hybrid or mixed models). This system is designed to take advantage of the learning experience by practicing various teaching variations including across teachers, across programs and institutions (Innes and Wilton, 2018). Mixed or multi-disciplinary learning increases more satisfaction for practitioners (Alecsic and Damnjanovic, 2012). Mixed learning in language skills improves skills (Pardede, 2012). Forensic accountants are individuals who have the ability, skills, and knowledge related to fraud and including litigation (Singleton, 2010).

Multidisciplinary learning is an innovative technique by combining traditional learning methods with information technology and is a learning method that needs to be adopted (Lalima and Dangwa, 2017). The use of mixed teaching and learning methods generally has a positive impact on knowledge and success for trainees (Ireland et al., 2009). Mixed learning is proven to be the most effective and efficient (Chena and Liang, 2011).

Forensic accountants are required to understand multidisciplinary more are obtained from training such as: communication, interview techniques,

psychological, analytical techniques, information technology, procurement of goods and services, and state/regional financial management. Organizational behavior and applied psychology knowledge and skills are very important (Gray, 2008).

2.4.3 Experience

A person's experience is obtained from the habit of doing something continuously and for a long time. Through experience, a person is considered an expert in his field. The forensic accountant's experience in providing expert testimony in court has made him an expert, whose competence has been tested by various parties, namely legal advisors, prosecutors and judges (Nasution et al., 2020 and Warae et al., 2021). The experience of giving expert testimony in court directly provides a real picture of how experts are able to convince the parties. Through experience, forensic accountants gain experience how to give the answer of the questions about accounting and auditing, business operations and management, taxation, internal control systems, interpersonal relations, communication (Nunn and McGuire, 2006).

2.4.4. Simulation

Simulation is highly recommended in providing expert testimony by forensic accountants (BPKP, 2017). With the simulation, giving expert testimony at the trial is smoother and more effective. The results of the study prove that the simulation is very helpful for various parties according to their fields so that the person concerned can meet the target or be competent. Role simulation shows higher final grades and student averages compared to conventional methods (Barera, et al., 2020).

Simulations with careful planning are useful in complementing learning to increase psychometric skills in comfortable environmental conditions (Rome, 2012). Educators should adopt role simulation as part of the probability learning method (Koparan, 2021). Most of the educators stated that there was an increase in student performance using simulation techniques (Chergui, 2015). Simulation training to measure the improvement of practitioner competence and the effectiveness of training on improving patient safety (Bilotta, et al, 2013). Simulation of how to invest for students has a positive impact on learning the return on investment (Dolvin and Pyles, 2018).

2.4.5. Qualities of Forensic Accountants as Expert

The quality of forensic accountants in providing expert testimony includes the ability to identify financial issues, understand investigative techniques, understand evidence, be able to interpret data, and present findings (Fuat, 2013). Accountants as experts play a role in calculating the amount of losses, the mode of fraud or patterns of irregularities that occur, the causes and the parties who can be held accountable. The amount of loss calculated by the forensic accountant becomes a consideration for investigators, prosecutors and judges in making legal decisions. Auditors must find out and clearly report criminal activities that actually

occur according and fix with auditing standards (Umar, 2011). Forensic accountants and auditors must be communicative, consistent, uncomplicated in answering questions or presenting evidence.

The panel of judges handed down a decision to the defendant, imposing an additional sentence of state compensation in accordance with the results of forensic accounting calculations (Uminah, 2014). Forensic accounting practices in Indonesia are carried out at BPKP with outputs in the form of a report on calculating state losses and investigative reports as well as providing expert witness testimony (BPKP, 2017). The reports and statements of the forensic accountants have an effect on the judge's decision because they are evidence that a criminal act of corruption has been detrimental to the state's finances. The audit report is confidential and not open to the public unless disclosed in court. The report also needs to be presented if the forensic accountant is needed as an expert witness in the trial of the case. Only certain parties and institutions are allowed to access the loss calculation reports, investigative reports and minutes of providing expert information (Rozali & Darliana, 2015).

The role of forensic accountants is needed where the investigators collect evidence is able to court (Claudia, 2018). Strongly evidence, the prosecutor is able to prosecute corruption suspects with severe penalties. Although not many accountants have studied forensic accounting, it is necessary to have an institution that stands to regulate the quality and certification of forensic accountants (Claudia, 2018). The effectiveness of testimony in court can be seen from how the expert defends his opinion and the interesting of the court and jury (Doud, 1954).

2.2.6 Forensic Accountants

Lidyah (2016) explains that forensic accountants are often forensic auditors or investigative auditors. Forensic accountants are a combination of auditors and private investigators with knowledge and skills including: investigation, research, law, quantitative methods, finance, auditing, accounting and law enforcement (Gray, 2008). Forensic accounting is often described in corruption eradication strategies. Forensic accounting, forensic investigations, forensic audits, litigation assistance are terms that are often used in understanding forensic accounting which is part of accounting, which is useful in solving and preventing acts of financial fraud (Hopwood and Young, 2008). The mindset and knowledge of forensic accountants on the risk of fraud is considered to reduce fraudulent actions (Popoola, et al., 2014)). Forensic accountants carry out their duties in accordance with the objectives of the activities to be audited. Forensic accountants do not rely on but hypotheses that are proven by conducting in-depth transaction analysis.

2.2.8 Expert Witness

The expert's statement explained by the expert at the trial cannot be ignored by the judge because it is based on certain knowledge (Wulur, 2017). Doud (1954) explains that expert testimony is an art of persuading others to follow the

mindset of an empirical and logical scientist, explaining in court his facts and knowledge and directing his opinion to an acceptable conclusion.

3. Conceptual Framework

In this study, the conceptual framework developed is described as follows:

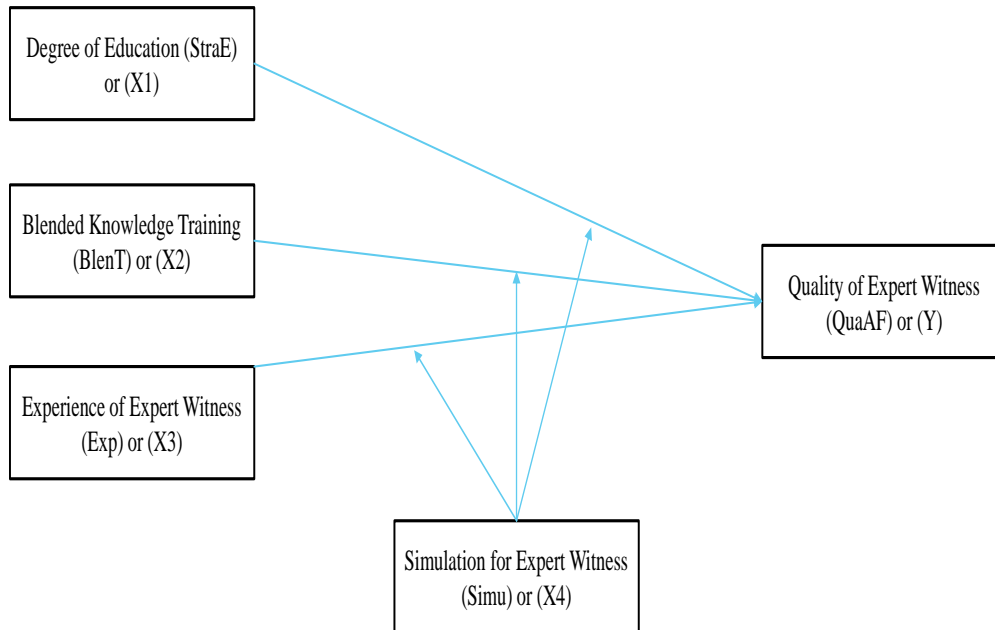


Figure 1. Conceptual Framework
Source: Data processed (2021)

3.1.1 The influence of educational strata on the quality of forensic accountants in providing expert testimony

Level of higher education starts from diploma, bachelor, master and doctorate. Widodo et al (2015) concluded that the higher the education level of auditors at BPKP Representative in Central Java, the higher the quality of the audit results. Hidayat (2019) educational level effect the quality of audit results at public accounting firms in Yokyakarta. Logically, the higher the level of higher education obtained by a person, the higher a person's ability for each activity.

H1, educational strata affect the quality of forensic accountants in providing expert testimony at trial.

3.1.2 The effect of multidisciplinary knowledge training on the quality of forensic accountants in providing expert witness testimony

Inter-multidisciplinary training or learning is very diverse which encourages students (Fitri, et al. 2020). Through multi and transdisciplinary training, it guarantees that every problem is seen as more comprehensive so that the solutions taken are more appropriate and accountable for all parties, government, industry, and private sector (Abdullah, 2020). The success of a training program is determined by the collaboration between the manager and the trained party and the achievement of the needs and satisfaction of the trained party (Hermawan, 2020).

Mulyadi and Nanawi (2020) suggested that auditors in the investigation field at the Banten Province BPKP Representative to understand the information technology because fraud is increasingly sophisticated and diverse with the development of computer forensics, which is very useful for uncovering cases of digital fraud. Skills in law, auditing, accounting, criminology and other knowledge are important for investigative auditors through training, workshops, and workshop. Logically, multidisciplinary knowledge training will encourage the competency level of forensic accountants.

H2, multidisciplinary knowledge training on the quality of forensic accountants in providing expert testimony.

3.1.3 Effect of experience on the quality of forensic accountants in providing expert testimony keterangan

The quality of audit evidence is influenced by the experience of accountants and the professionalism of forensic accounting in handling fraud cases by forensic accountants in the BPKP Representative of West Java Province (Yuniarta and Tiara, 2015; Sihombing, 2019) concludes that experience affects the ability of investigative auditors in the BPK and BPKP environments. Logically, the experience of providing expert testimony by a forensic accountant will improve the quality of providing expert testimony at the trial of corruption.

H3, the experience of providing expert testimony at the trial of corruption crimes affects the quality of giving testimony at the trial.

3.1.4 Effect of education level, multidisciplinary training, and experience on the quality of forensic accountants in providing expert testimony moderated by simulation of expert testimony

In the learning process using the simulation method affects the interest of students as seen from the increase in the average score compared to without simulation (Riyanto and Trisharsiwi, 2018; Saputra et al. 2019). The preparation of expert testimony is effective if it is considered credible and persuasive at trial through verbal and non-verbal communication, which can be trained with an empirical program (Boccaccini, 2002). The results showed that the simulation variable had a positive and significant effect on employee performance (Ardian et al., 2018).

H4, The level of education moderated by simulation affects the quality of forensic accountants in providing expert testimony.

H5. Multidisciplinary knowledge training affects the quality of providing expert testimony which is moderated by simulation and affects the quality of forensic accountants in providing expert testimony.

H6. The experience of providing expert testimony moderated by simulation affects the quality of forensic accountants in providing expert testimony.

4. Research Methodology

Table 2. Operational Definition

Variables	Definition	Indicators	Scale
Education Strata (X1)	Higher education includes diploma, bachelor, master, specialist, and doctoral education programs organized by higher education (Law 20 of 2003)	<ul style="list-style-type: none"> - Diploma graduate forensic accountant - Bachelor's degree forensic accountant - Master's degree forensic accountant - doctoral graduate forensic accountant 	Interval
Multi-disciplinary Training (X2)	Training is the development of a person to increase competence (Novita, 2015)	<ul style="list-style-type: none"> - Training on auditing, accounting, investigation, law, interview techniques, communication techniques and others - Multi-disciplinary (blended) training attended by forensic accountants. - Continuous multi-disciplinary training 	Interval
Experience (X3)	The length of time a person works in the same activity (Novita, 2015) - Experienced forensic accountants are more competent when giving expert testimony.	<ul style="list-style-type: none"> - Experienced forensic accountants are more competent when giving expert testimony. - Forensic accountants who have never given expert testimony are incompetent. - Junior forensic accountants need more effort in providing expert testimony 	Interval
Simulation (X4)	The depiction or imitation of something real (BPKP, 2017)	<ul style="list-style-type: none"> - Beginner forensic accountants need trial simulation - Site survey and see trial conditions required - The simulation is filled with predictive questions from prosecutors, legal counsel, 	
Quality of Expert Witness (Y)	identification of financial issues, investigative techniques, evidentiary techniques, interpretation of information and presentation of findings (Fuat, 2013)	<ul style="list-style-type: none"> - Understand relevant, sufficient, competent evidence, store and present evidence in court. - Able to interpret evidence appropriately. - Able to present findings proportionally. Interval 	Interval

The object of this research is the government's internal auditor at the BPKP Representative of Sumatera Utara who has been assigned to the field of investigating cases of corruption that are often requested by investigators from the Indonesian National Police, the Attorney General's Office of the Republic of Indonesia, and the Corruption Eradication Commission. These auditors are forensic accountants who master multi disciplines such as accounting, auditing, law, interview techniques, oral and written communication techniques, information technology, procurement of goods/services, construction and various other sciences.

The research was conducted by distributing questionnaires directly to 33 auditors who have experience as forensic accountants in conducting investigative audits, auditing state financial losses, and providing expert testimony. Data collection techniques with a population system of 33 people who have experience in forensic accounting activities within the BPKP Representative for Sumatera Utara. The research was conducted in the second week of June 2021. All questionnaires distributed were 100% returned to the researcher. The data processing technique is used with the Wrp PLS 7 application.

5. Analysis and Discussion

5.1. Data Analysis

Data analysis in this research uses Partial Least Square (PLS) using the WrpPLS 7.0 software. This application is the first to provide a SEM-based PLS algorithm (Kock, 2020). Gefen et al. (2000) states that the PLS analysis method can be used for predictions: theory, application, relatively small sample, very good model fit test. PLS is a component-based approach in order to test the structural equation model (Urbach and Ahlemann, 2010). This application provides many features for researchers to reveal various aspects of the relationship, improve the accuracy and optimization of statistical functions (Kock, 2020).

5.2. Reliability Test

The reliability test was conducted to provide confidence that the research instrument used presented the measurement of the concept consistently, that is, measurements were made on the same subject without biased results. This reliability test uses Cronbach's Alpha Coefficient of 0.5 to d. 0.6 and composite reliability > 0.6 or close to 1.

5.3 Validity Test

The validity test aims to test how well the indicators are arranged against the latent variables. The questions compiled are really the right measuring tool for what should be measured or in accordance with its real and true purpose. In Wrp PLS (Mahfud and Ratmono, 2013), the approaches used are: "loading" > 0.7 and AVE (average variance extracted) > 0.05,

5.4 Hypothesis Test

The hypothesis is accepted if $p < 0.05$ or 5% confidence level. The value of the coefficient becomes the weight of the direction of the positive relationship between variables and vice versa. The research model is used by looking at the coefficient of determination (R^2). This value explains how strong the influence of the independent variable on the dependent variable. The value of R^2 ranges from 0 to 1. If the value is 0, it means that the independent variable cannot explain the variation of the dependent variable, the greater or closer to the value of 1 means that the independent variable explains 100% of the dependent variable.

5.5 Description of Research Data

The research data that was processed was sourced from primary data, namely by distributing 33 questionnaires to forensic auditors or investigative auditors or forensic accountants who had served in the Investigation Division of the BPKP Representative for Sumatera Utara Province. Questionnaires were distributed in the first week of June 2021 and 33 questionnaires were returned or 100%. The description of the research respondents is as follows:

5.5.1 Gender

Types of gender respondents as many as 33 people consisting of 11 women (33%) and men as many as 22 people (67%), which is described as follows:

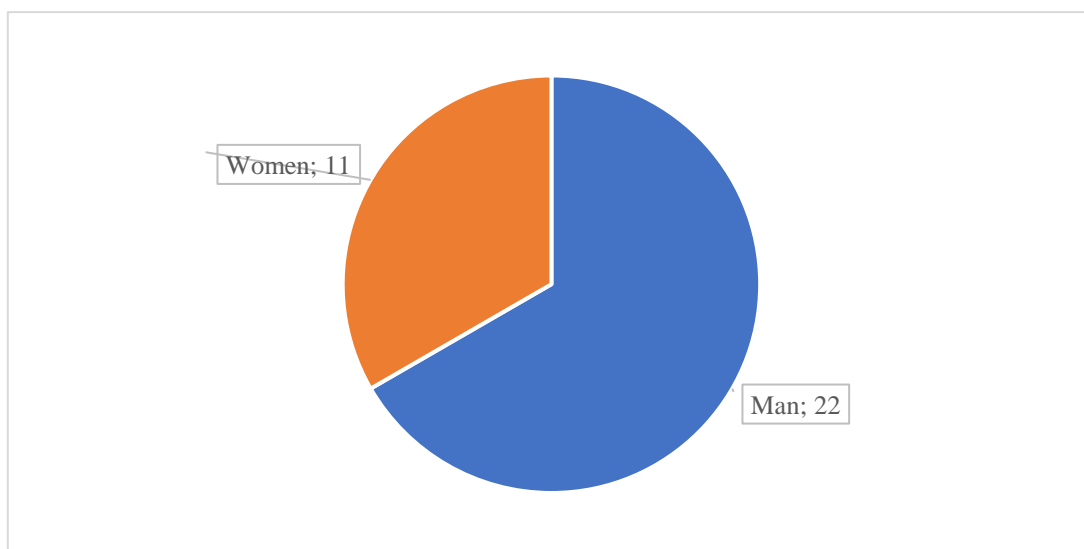


Figure 2. Gender of Respondent
Source: Data processed (2021)

5.5.2 Working Time

Of the 33 respondents, they were grouped into three working periods, namely 1-10 years, 11-20 years and more than 20 years with the following composition:

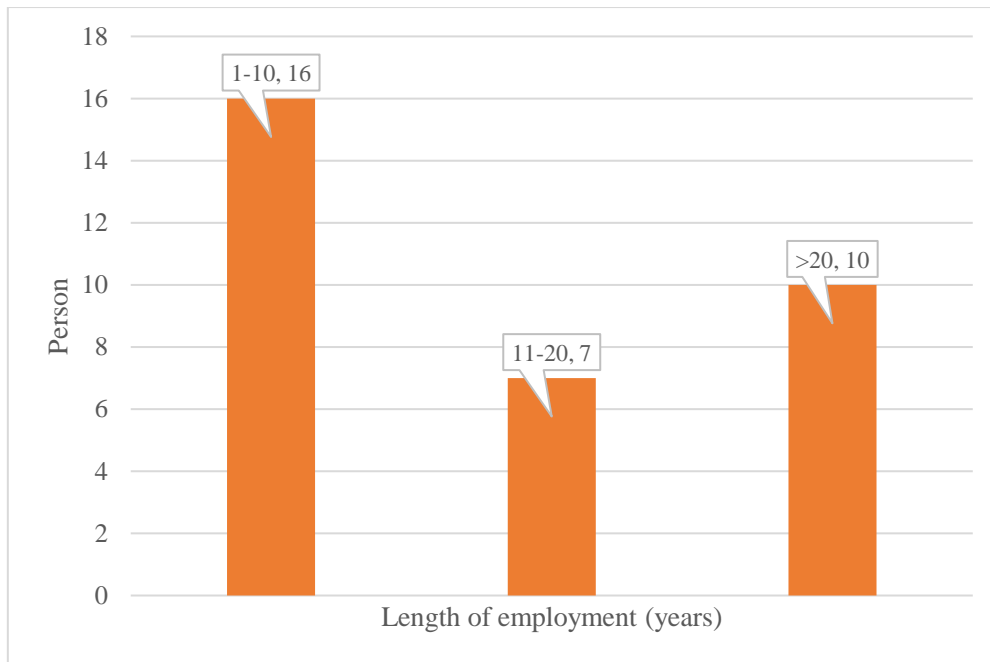
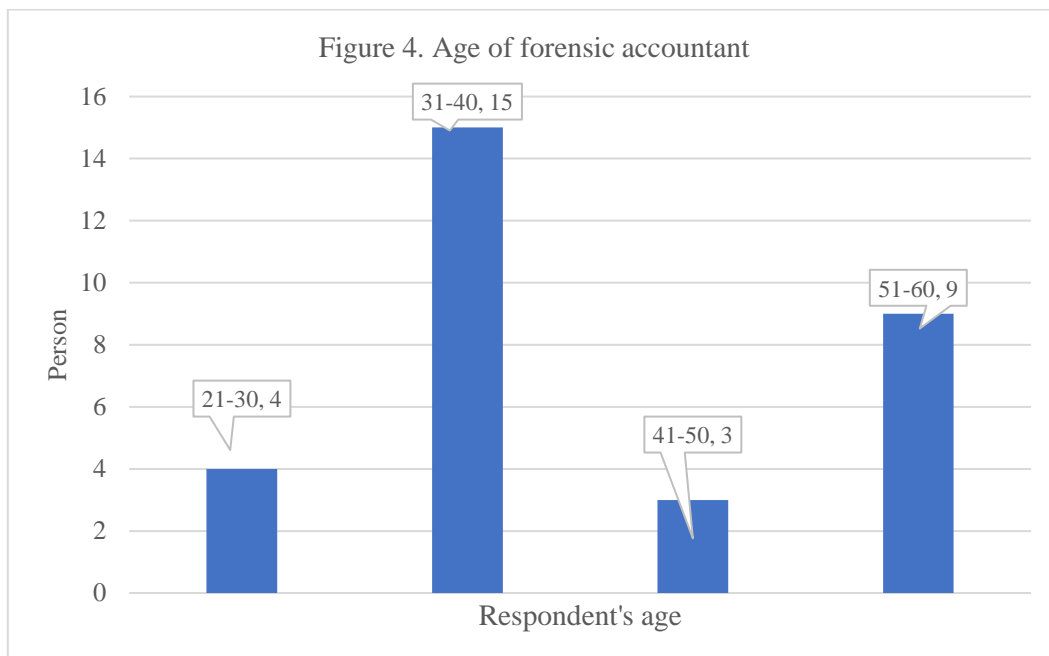


Figure 3. Length of service (years)
Source: Data processed (2021)

5.5.3 Age of Respondent

The ages of the 33 respondents were grouped into four major groups, namely the age of 21-30 years, the age of 31-40 years, the age of 41-50 years and the age of 51-60 years. The composition of age in each period is as follows:



Source: Data processed (2021)

5.5.4 Respondent's Education Level

The educational level of the respondents consist of diplomas, bachelors, masters and doctorates with the following composition:

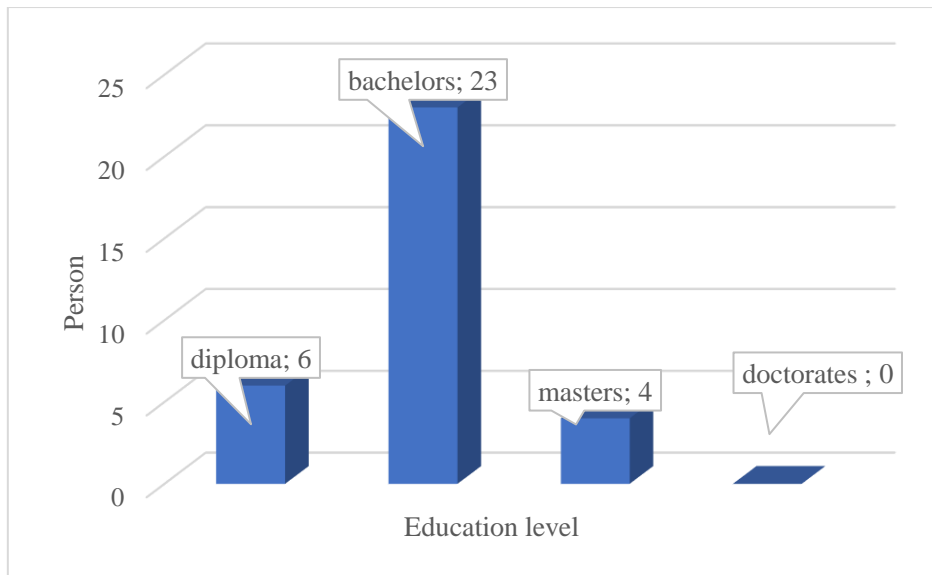


Figure 5. Education level
Source: Data processed (2021)

5.5.5 Respondent Expert Grade

The level of expertise of forensic accountants is classified according to the Regulation of the Minister of Administrative Reform No. 220 of 2008 which consists of: skilled auditors, implementing auditors, supervisory auditors, first expert auditors, junior expert auditors, and middle auditors with the following composition:

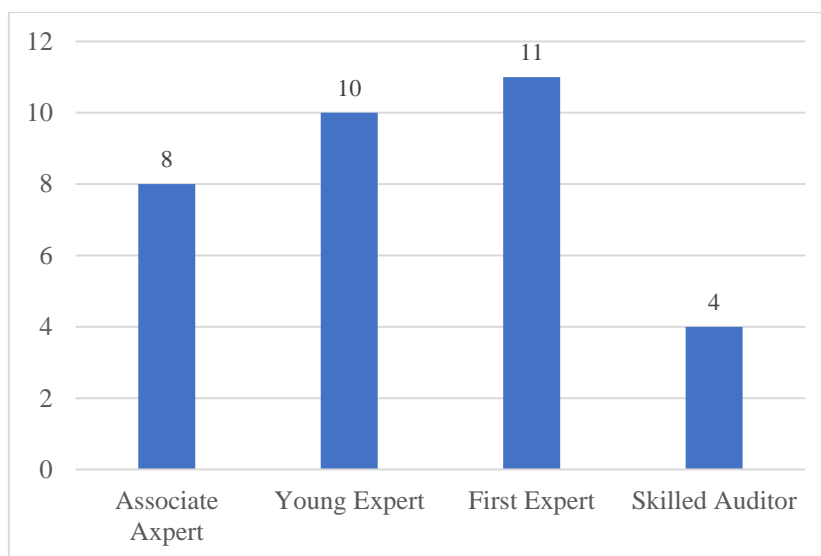


Figure 6. Expert grade respondents
Source: Data processed (2021)

5.6 Research Model Test

The research model test is used to see the suitability of the model designed in this research. A good research model describes the suitability of the relationship between the variables in the study. The use of WarpPLS7.0 has resulted in calculations that meet the criteria according to the designed model.

Table 3. Research Model Test Results

Description	Value	Accept
Average path coefficient (APC)	P=,036	<=0,05
Average R-squared (ARS)	P=0,01	<=0,05
Average adjusted R-squared (AARS)	P=0,01	<=0,05
Average block VIF (AVIF)	1,436	<=3,3
Average full collinearity VIF (AFVIF)	2,462	<=3,3
Sympson's paradox ratio (SPR)	0,833	>=0,7
R-squared contribution ratio (RSCR)	0,996	>=0,9
Nonlinear bivariate causality direction ratio (NLBCDR)	0,917	>=0,7

Source: Data processed of Wrp PLS 7.0 (2021).

From table 5.1, it is concluded that this research model is appropriate or acceptable because the values of APC (P=0.036), ARS (P<0.001), AARS (P<0.001), AVIF (1.436), AFVIF (2.462), SPR (0.833), RSCR (0.996), and NLBCDR (0.017).

5.7. Reliability Test Results

The reliability test using Wrp PLS 7 can be seen through the criteria of Composite reliability coefficients and Cronbach's alpha coefficients if > 0.5.

5.7.1 Composite reliability coefficients

Composite reliability coefficients mean the value of the consistency of each indicator to the variable (construct) and it is expected that from the processed data the coefficient value is > 0.07. From the data above, each variable is education strata (X1), mixed knowledge training (X2), experience (X3), trial simulation (X4) as moderating variables and the variable quality of expert testimony (Y) > 0.07. The lowest value of the variable (X4) is 0.829 > 0.07 and the highest is the education level variable (X1) of 0.952 > 0.07.

5.7.2 Cronbach's alpha coefficients

The reliability test is also determined by the value of Cronbach's alpha coefficients > 0.5. From the data above, each variable is education strata (X1), mixed knowledge training (X2), experience (X3), trial simulation (X4) as moderating variables and the variable quality of expert testimony (Y) > 0.07. The lowest value of this variable (X4) is 0.723 > 0.07 and the highest is the variable of the quality of providing expert information (Y) of 0.926 > 0.07, while X1.1, X3.1., X3.3, and Y.1 has a value of <0.7 so it is suspected that it is not reliable and is ignored in this research.

5.8 Validity Test Results

The validity test with the Wrp PLS 7.0 application was measured by loading factor > 0.7 and AVE (average variance extracted) > 0.5.

Table 4. Loading Factor . Value

	X1_StraE	X2_BlenT	X3_Exp	X4_Simu	Y_QuaAF	X4_Simu	X4_Simu	X4_Simu	P value
X1.2	0.874	-0.132	-0.308	0.461	0.055	0.243	-0.503	-0.084	<0.001
X1.3	0.965	-0.008	0.101	-0.040	-0.056	-0.031	0.141	0.055	<0.001
X1.4	0.954	0.129	0.180	-0.383	0.006	-0.192	0.319	0.021	<0.001
X2.1	-0.222	0.728	-0.129	-0.309	0.167	-0.619	0.331	0.043	<0.001
X2.2	0.152	0.888	-0.090	0.465	-0.090	0.370	-0.334	0.010	<0.001
X2.3	0.030	0.878	0.198	-0.213	-0.047	0.139	0.064	-0.046	<0.001
X3.2	-0.294	0.363	0.851	-0.348	0.017	-0.411	0.430	0.237	<0.001
X3.4	-0.024	0.208	0.849	-0.355	0.137	-0.505	0.490	-0.170	<0.001
X4.1	-0.051	0.303	0.345	0.857	-0.227	-0.267	0.165	0.195	<0.001
X4.2	-0.317	-0.057	0.190	0.726	-0.096	0.157	0.004	-0.036	<0.001
Y.2	-0.051	-0.015	0.265	-0.243	0.931	-0.009	0.132	0.021	<0.001
Y.3	0.095	-0.042	-0.052	0.047	0.966	-0.027	0.038	-0.064	<0.001
Y.4	0.095	-0.042	-0.052	0.047	0.966	-0.027	0.038	-0.064	<0.001
Y.5	0.268	-0.141	-0.362	0.506	0.875	0.297	-0.410	-0.199	<0.001

Source: Data processed of Wrp PLS 7.0 (2021)

Table 4 shows that the loading factor value is > 0.7, while X1.1, X3.1., X3.3, and Y.1 have values <0.7 so it is assumed that it is invalid and ignored in this research. In addition, the validity test indicators are known from the results of AVE (average variance extracted) > 0.5, which are described in the following table:

Table 5. Value of AVE (average variance extracted)

	X1_StraE	X2_BlenT	X3_Exp	X4_Simu	Y_QuaAF	X4_Simu	X4_Simu	X4_Simu
X1_StraE	0.931	0.517	0.380	0.125	0.429	0.026	0.028	0.106
X2_BlenT	0.517	0.835	0.452	0.407	0.446	0.091	0.058	0.024
X3_Exp	0.380	0.452	0.766	0.581	0.630	-0.129	0.096	0.023
X4_Simu	0.125	0.407	0.581	0.743	0.462	-0.225	0.422	0.309
Y_QuaAF	0.429	0.446	0.630	0.462	0.886	-0.173	0.167	0.030
X4_Simu	0.026	0.091	-0.129	-0.225	-0.173	1.000	0.509	0.164
X4_Simu	0.028	0.058	0.096	0.422	0.167	0.509	1.000	0.407
X4_Simu	0.106	0.024	0.023	0.309	0.030	0.164	0.407	1.000

Source: Data processed of Wrp PLS 7.0 (2021)

5.9 Hypothesis Test Results

The results of statistical data processing with the Wrp PLS 7 application, show the value of in the following image:

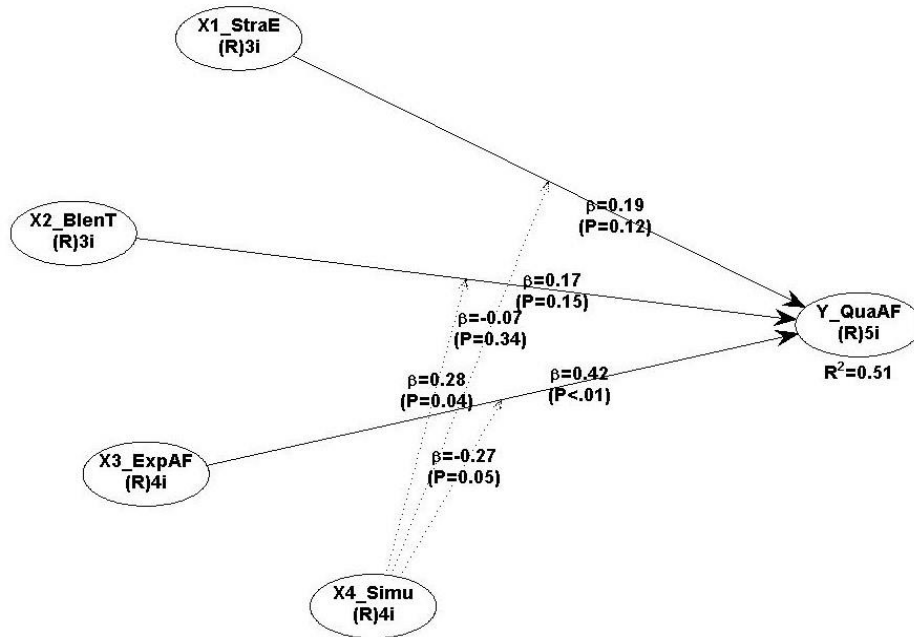


Figure 7. Hypothesis Test Output
 Source: processed data (2021)

From the data processing output image above, the determination factor (R2) is 0.51, meaning that the entire construct built is able to affect the Y construct (the quality of providing expert information) while the other 0.49 is influenced by constructs outside of this study. In summary, the output of data processing through the Wrp PLS 7.0 application can be summarized in the following table:

Table 6. Summary of Hypothesis Testing Output

Hypothesis	Description	Coefficients	P-Value	Accepted	Result
H1	StraE (X1) - QuaAF (Y)	0,19	0,12	<0,05	no received
H2	BlenT (X2) - QuaAF (Y)	0,17	0,15	<0,05	no received
H3	ExpAF (X3) - QuaAF (Y)	0,42	P<0,01	<0,05	received
H4	StraE (X1) - QuaAF (Y) <--Simu (X4)	0,07	0,34	<0,05	no received
H5	BlenT (X2) - QuaAF (Y) <--Simu (X4)	0,28	0,04	<0,05	received
H6	ExpAF (X3) - QuaAF (Y) <--Simu (X4)	0,27	0,05	<0,05	no received

Source: processed data (2021)

5.10 The Effect of Educational Strata on the Quality of Providing Expert Testimony

The effect of educational strata (diploma, bachelor's, master's, and doctoral degrees) on the quality of providing expert information by forensic accountants (X1), $\beta=0.19$ and $p=0.12$. The construct (X1) has no significant effect on the quality of giving expert testimony in court carried out by forensic accountants because the value of $p = 0.12 >$ of 0.05 . Logically, this happens because the forensic accountant in giving expert testimony at the corruption trial is not influenced by the educational strata whether he is a diploma, bachelor, master or doctorate.

There is no direct link that a high level of education will certainly affect the quality of providing expert information. This is because every case of loss of state finances or cases of criminal acts of corruption is more influenced by the quality of forensic accountants in collecting and analyzing evidence of fraud (evidence techniques). The questions posed to the forensic accountant as an expert at the trial were more on the substance of the investigation carried out in the field or real material and conclusions obtained from the problem (Umboh, 2013).

Even though his education is high, if he does not conduct a direct investigative audit of the case, the expert will not be able to give convincing answers to the parties in the corruption court. The results of this study are partly in accordance with the theory of convergence (Walgito, 1997) that human abilities are influenced by endogenous factors and exogenous factors such as experience and education. This means that although the higher education factor is good, the endogenous (internal) factor on the quality of forensic accountants in providing expert testimony in court is more influential. Thus, H1 is not proven.

5.11 Effect of Multidisciplinary Training on the Quality of Providing Expert Testimony

The construct (X2), namely multidisciplinary knowledge training (BlenT) does not affect the quality of providing expert information by forensic accountants in corruption courts. This is evidenced by the value of $\beta = 0.17$ and $p = 0.15$ while it is required to be <0.05 . Multidisciplinary knowledge training for forensic accountants is very much needed when carrying out forensic audits or investigative audits. Forensic accountants are faced with cases of fraud that are detrimental to state finances in a very varied manner with various modes that occur. However, when, in court, the forensic accountant provides expert testimony based on the substance of the findings in the field, even though in fact multi-disciplinary knowledge training is very useful in data collection and analysis. Verbal and non-verbal skills in court are very important for forensic accountants in court. Forensic accountants are required to explain the conditions of fraud, *modus operandi*, evidence obtained, and audit techniques and methodologies for calculating state financial losses carried out by forensic accountants. So, in addition to mastering the subject matter, the forensic accountant in giving expert testimony in court must master the art of persuading others to follow the expert's mindset based on empirical and logical data (Doud, 1954). Thus H2 is not proven.

5.12 Effect of Experience on the Quality of Providing Expert Testimony

The construct of forensic accountant experience (X3), ExpAF, in providing expert testimony at the trial of corruption crimes is influenced by experience, this hypothesis is proven by the p value < 0.01 from the p requirement < 0.05 . With a coefficient (β) of 0.42, this shows that the influence of experience is significant on the quality of providing expert testimony at the trial of corruption. This is also in accordance with the theory of convergence (Walgito, 1977) part of which is exogenous factors (education and experience). The frequency of providing expert testimony at trials of corruption crimes improves the quality of forensic accountants when they become expert witnesses at trials of corruption crimes. This is also in accordance with forensic accounting theory-aspect of avoidance collapse (Ozill, 2020), namely that forensic accountants pay attention to corrective actions, in this case convincing the panel of judges that there have been irregularities that have caused state financial losses that require action to save state money. By frequently providing expert testimony at corruption trial, it encourages forensic accountants to provide tactical and empirical answers and to feel the atmosphere of the trial as an ordinary activity, not an activity that requires greater effort when first giving expert testimony at the trial. Through experience, forensic accountants understand the questions of the parties in court related to accounting and auditing, business operations and management, taxation, internal control systems, interpersonal relationships, and how to communicate these to other parties (Nunn and McGuire, 2006). Thus H3 proved to have a significant effect.

5.13. The Effect of Educational Strata on the Quality of Providing Expert Testimony Moderated by Simulation

Based on the results of data processing the influence of educational level (X1) on the quality of giving expert testimony at trial by forensic accountants, simulation activities carried out by forensic accountants before giving expert testimony did not moderate the quality of giving expert testimony. This can be seen from the value of $p = 0.34$ from $p < 0.05$. Simulation is indeed recommended before giving expert testimony at the trial (BPKP, 2017). Although a simulation was conducted before the trial by taking into account the educational level of forensic accountants, empirically the simulation did not moderate the educational level to improve the quality of the ability to provide expert testimony in court. Thus, H4, is not shown to be moderate.

5.14. The Effect of Multidisciplinary Knowledge Training on the Quality of Providing Expert Testimony Moderated by Simulation

Based on the results of data processing the effect of multidisciplinary training (X2) on the quality of giving expert testimony at trial by forensic accountants, simulation activities carried out by forensic accountants before giving expert testimony were proven to moderate the quality of giving expert

testimony. This can be seen from the value of $p = 0.04$ from $p < 0.05$. With the simulation, the construction of multidisciplinary knowledge training will be more useful for forensic accountants to improve the quality of providing expert testimony. This is because forensic accountants who have been trained in various sciences such as accounting, auditing, statistics, psychology, criminology, and communications will be reminded how to use the knowledge they have mastered to strengthen answers to the substance of forensic audit findings that will be argued before the panel of judges. By starting with a simulation of giving information first before going to court for corruption, the forensic accountant will be better prepared because he is equipped with related technical knowledge. Thus the H5, proved to be moderate.

5.15. Effect of Experience on The Quality of Providing Expert Testimony Moderated by Simulation

The construct of the effect of experience (X3) on the quality of providing expert testimony by a forensic accountant (Y) which was moderated by simulation (X4) was not proven as a moderating construct. This can be seen from the value of $p=0.05$ while the requirement is $p<5$. This is because the giving of expert testimony at the trial cannot be separated from the type, nature, pattern, and character of a case. There is no case that is absolutely 100% exact, each case must have its own uniqueness. The experience of providing expert testimony moderated by simulation is not proven. In general, experienced forensic accountants no longer need simulation because the person concerned has generally recognized the direction of the question and how to answer the panel of judges, public prosecutors and public advisors as well as the accused. The simulation of giving expert testimony is practiced for forensic accountants who are juniors or are giving expert testimony for the first time in court. Thus, H6 is not proven.

6. Conclusions and Suggestions

Based on the previous description, the researchers concluded as follows:

6.1 Conclusion

The experience of forensic accountants in providing previous expert testimony has a direct effect on the quality of providing expert testimony. Simulation moderates multidisciplinary knowledge training to improve the quality of forensic accountants in providing expert testimony because through simulation, multidisciplinary training can be used by forensic accountants more effectively if previous simulations have been carried out. The level of educational strata and multidisciplinary knowledge training does not prove to have an effect on the quality of forensic accountants in providing expert testimony. Simulations do not prove to moderate the level of education and experience of forensic accountants providing expert testimony at trials of criminal acts of corruption.

6.2 Suggestions

For BPKP Representatives of Sumatera Utara Province, junior forensic accountants to more often participate in the atmosphere of giving expert testimony at corruption trial and for forensic accountants who have attended technical knowledge training so that simulations of giving expert testimony are carried out. For further researchers, to add constructs such as: coordination of forensic accountants with public prosecutors, appreciation to forensic accountants, quality of legal advisors, and others, as well as adding research objects from the aspect of the police, prosecutors, panel of judges, and forensic accountants in other public sectors.

7. Research Limitations

This study has limitations, namely only taking a small sample, namely forensic accountants who practice at the BPKP Representative for Sumatera Utara Province, the test results have not been followed up with the results of interviews with practicing forensic accountants.

Reference

- Abdullah, Muhammad A., (2020). *Multidisciplinary, Interdisciplinary, and Transdisciplinary Science and Research in Future Higher Education*. UIN Sunan Kalijaga.
- Al Qabri, N.R, Rachmi, T & Malida, (2020). New Rules For Audit Committees (Perspective In Sarbox Internal Control). *Turkish Online Journal of Qualitative Inquiry*. 11(4). 707 - 711. <https://tojqi.net/index.php/journal/article/view/6711>
- Aleksic, V., and Damjanovic, D. (2012). Knowledge Management Through Blended Learning. Technical Faculty in Cacak, University of Kragujevac, Serbia. *Metallurgical International*. Vol. XVII No.7
- Andriani, Rahmawati & Kasran, M., (2021). The Influence of Forensic Accounting and Investigation Audit on Fraud Disclosure (Study at BPKP Office in Makassar City). Department of Accounting, Faculty of Economics and Business, University of Muhammadiyah Palopo.
- Anwar, Iriyana. (2012). The Authority of the Auditor of the Financial and Development Supervisory Agency to Reveal State Financial Losses in Corruption Crimes in the South and West Sulawesi Regional Police Legal Area Thesis. Concentration of Criminal Law. Postgraduate Legal Studies Master's Program. Hasanuddin University Makassar.
- Aoude, M.F.N. (2015). *The Impact of Integrating Computer Simulations on The Achievement of Grade 11 Emirati Students In Uniform Circular Motion*. United Arab Emirates University.
- Ardian, D.A., Djudi, M., Prasety, A., (2018). The Effect of On The Job Training and Off The Job Training on Work Ability and Performance (Study on Employees of PT. INSASTAMA Kediri, East Java) Faculty of Administrative Sciences, Universitas Brawijaya. *Journal of Business Administration (JAB)*. 62(1).

- Association of Certified Fraud Examiners (ACFE). (2020). Report to The Nations: 2020 Global Study on Occupational Fraud and Abuse.
- Barera, F., Muggli, V.J.I, Nunez, O., (2020). Bare The impact of role-playing simulation activities on higher education students' academic results. <https://www.tandfonline.com/doi/abs/10.1080/14703297.2020.1740101?journalCode=riie20>.
- Bilotta, F.F., Werner, S.M., Bergese, S.D., Rosa, G., (2013). Impact and Implementation of Simulation-Based Training for Safety. Hindu Publishing Corporation. *The Scientific World Journal*. 12(1). 67-82.
- Boccaccini, M.T., (2002). What Do We Really Know about Witness Preparation?. *Behavioral Sciences and the Law Behavior. science. Law*. 20:161-189. Published online in Wiley Interscience.
- Chan, Y.R. (2016). Understanding The Purpose of Higher Education: An Analysis of The Economic and Social Benefits For Completing A College Degree. *JEPPA*. 6(5). 78-91.
- Chena, Chun L., and Liang, T-Lang. (2011). Design and Implementation of a Blended Knowledge Management Course in Higher Education. *Procedia Engineering Procedia Engineering*.
- Claudia, Gita. (2018). Forensic Accounting for Corruption Case Surgery. *JEMAP : Journal of Economics, Management, Accounting and Taxation*. 8(1). 56-69.
- Crumbley, D. Larry. (2003). Certified Forensic Accountant. American College of Forensic Examiners International, 20 May 2003, online post.
- Dahl, D., O'Keefe, John P., Hanweck, Gerald A. (1998). The Influence of Examiners and Auditors on Loan-Loss Recognition.
- Dewi, D.K.R., Suwendra, I.W., Yulianthini, N.N., (2016). The Influence of Education Level and Work Motivation on the Performance of Management Department, Ganesha Singaraja University of Education, Indonesia. e-Journal Bhisma Ganesha University of Education. Management major. Vol. 4.
- Dolvin, S.D., and Pyles, Mark K., (2018) The Impact of Simulation Activity on Student Performance. *Journal of Economics and Economic Education Research*. 19(3). 78-92..
- Doud, D., (1954). Elements of Effective Expert Testimony. *Journal of Criminal Law and Criminology*. 44(4). 13-34. .
- Ericsson, K.A., Krampe, Ralf Th., and Tesch-Romer, C. (1993). The Role of Deliberate Practice in the Acquisition of Expert Performance. *Psychological Review*. 100(3). 363-406.
- Evionita, W, Yusmuliando, (2020). Presentation of Financial Statements On Local/Central Governments In Indonesian (Government Regulation No. 71 of 2010). *Turkish Online Journal of Qualitative Inquiry*. 11(4). 1098-1107. <https://tojqi.net/index.php/journal/article/view/8229>
- Financial and Development Supervisory Agency (BPKP). (2017). Regulation of the Financial and Development Supervisory Agency Number 17 of 2017 concerning Guidelines for the Management of Investigation Sector Activities. Jakarta.

- Fitri, A.Z, Indarti, L., Nafis, M.M., (2020). *Multi-Inter-Transdisciplinary Approach Model in Kkni Curriculum-Based Learning*. Public Library Academy. Bmw Madani Lot 16, Tulungagung.
- Fuat, Muhammad (2013). *Provision of Expert Statements at the Court by the APIP Auditor*. BPKP Pusdiklatwas. Bogor-Ciawi. Indonesia.
- Gefen D. (2000). E-commerce: the role of familiarity and trust. *Omega*. 28, 725–737.
- Gray, Dahli. (2008). Forensic Accounting and Auditing: Compared and Contrasted to Traditional Accounting And Auditing. *American Journal of Business Education*. 1(2). 28-42.
- Grippio, Frank. (2003). Introduction to Forensic Accounting. The National Public Accountant, June 2003. p 4.
- Habbe, A.H., Rasyid, S., Arif, H., Muda, I. (2019). Measuring internal auditor's intention to blow the whistle (A Quasi-experiment of internal auditors in the local government). *Business: Theory and Practice*. 20 224-233. <https://doi.org/10.3846/btp.2019.22>
- Hakim, Uminah (2014). the existence of forensic accounting in the investigation and proof of corruption. *unes law journal*. Legal Studies Program, Faculty of Law, Semarang State University, Indonesia.
- Handayani, Retno T., (2018) Perceptions of Practitioners and Users of Forensic Accountants on the Expertise of Forensic Accountants. *Indonesian Journal of Accounting*, 7(1). 81-94
- Hermawan, Marko S., (2020) Multidisciplinary Interaction of Science in an Organization; Case Study of the Marching Band Organization. Binus University.
- Hidayat, Solahuddin., (2019) The Effect of Independence, Education Level, and Gender on Audit Quality with Motivation as a Moderating Variable (Case Study at a Public Accounting Firm in Yogyakarta). Faculty of Economics, Islamic University of Indonesia, Yogyakarta.
- Hopwood, W., and Young, G.,. (2008). *Forensic Accounting*. Jay Leiner: Books.
- Howard, S., and Sheetz, M., (2007): *Forensic Accounting and Fraud Investigation for Non Experts*. John Wiley: New York.
- Indonesian Corruption Watch (ICW). (2014). *Implementing the Elements of Losing State Finances in Corruption Crimes*. Research Results, Policy Paper.
- Indonesian Corruption Watch (ICW). (2020). *Monitoring Report on Trends in the Action of Corruption Cases in Semester I of 2020*. Judicial Monitoring Legal Division.
- Innes, Marta. C. and Wilton D., (2018). *Guide to Blended Learning Athabasca University*, Canada. Commonwealth of Learning.
- Koni, W. (2018) The Effect of Education Level and Work Motivation on the Performance of Other Lecturers Sultan Amai Gorontalo. IAIN Sultan Amai Gorontalo. *Journal of Al-Buhuts* 1(1). 52-72.
- Kraus, D.A (2009). *The Admissibility of Expert Testimony in the United States, the Commonwealth, and Elsewhere*.

- Lalima and Dangwa, K.L. (2017). Blended Learning: An Innovative Approach. Department of M.Ed, Rama Degree College, Lucknow, Uttar Pradesh, India and Department of Education, University of Lucknow, Lucknow, Uttar Pradesh, India. *Universal Journal of Educational Research*. 5(1). 129-136.
- Lawson, Clive. (2004). *Competence Theories*. University of Cambridge Publisher: Routledge.
- Lidyah, Rika. (2016). Corruption and Forensic Accounting. *I-Finance*. 2(2).102-116.
- Makulova, AimzhanT., Alimzhanova, Gaukhar M., Bekturganova, Zhanar M., Umirzakov, Zaure A., Makulova, Laura T., Karymbayeva, Kulzinat M.,(2015). Theory and Practice of Competency-Based Approach in Education. *International Education Studies*. 8(8). 88-96.
- Massing, N. and L. Schneider, S. (2017). Degrees of competency: the relationship between educational qualifications and adult skills across countries. *Large-Scale Assessment Education*. Springer Open. DOI 10.1186/s40536-017-0041
- Muda., I, Davis., K.V, Erlina, Kholis.,A., Gusnardi. (2020). Audit Lag Criteria Report as a Determination of the Reliability and Quality of Auditor's Report in Indonesia. *Research in World Economy*. 11(6). 96-107. <https://doi.org/10.5430/rwe.v11n6p96>
- Mulder, M. (2017). Competence Theory and Research: a synthesis. M. (Ed.), *Competence-Based Vocational and Professional Education. Bridging the Worlds of Work and Education*. Cham, Switzerland: Springer. 1071 – 1106.
- Nasution, B.A, Rujiman, R (2020). Comparison of Information Disclosure Finance in Balance and CALK (LKPD Aceh Southwest). *Turkish Online Journal of Qualitative Inquiry*. 11(4). 1118-1129. <https://tojqi.net/index.php/journal/article/view/8231>
- Novita, Ulfa. (2015). The Effect of Experience, Workload, and Training on Skepticism and Auditor Ability in Detecting Fraud (Empirical Study on Auditors at BPKP Representative of Riau Province). *JOM Fekon*. 2(1). 27-39.
- Nunn, L., McGuire Brian, L., Withcomb, C., Jost, E., (2006). Forensic Accountants: Financial Investigators. University of Southern Indiana. *Journal of Business & Economics Research*. 4(2). 71-85.
- Ozili, Peterson K. (2020). Forensic accounting theory. *Finance, Insurance and Risk Management Theory and Practices*, Vol. 1, Emerald.=
- Pardede, P. (2012). Blended Learning for ELT. *JET*.2(3).
- Petraşcu, D. and Tieanu, A. (2014). The Role of Internal Audit in Fraud Prevention and Detection. 21st International Economic Conference 2014, IECS 2014, 16-17 May 2014, Sibiu, Romania. *Procedia Economics and Finance*. 16. 489 – 497.
- Popoola, Aluwatoyin M.J., Ahmad, Ayoib C., Samsudin, Rose S., (2014). Task Performance Fraud Risk Assessment on Forensic Accountant and Auditor Knowledge and Mindset in Nigerian Public Sector. *Financial Markets & Institutions*. 4(3). 84-90.

- Republic of Indonesia (1999). Law Number 31 of 1999 concerning Eradication of Criminal Acts of Corruption, Indonesia, Jakarta.
- Republic of Indonesia (2002). Law Number 30 of 2002 concerning the Corruption Eradication Commission. Indonesia, Jakarta.
- Republic of Indonesia (2003). Law Number 20 of 2003 concerning the National Education System, Indonesia, Jakarta.
- Riyanto, A., and Triswarsiwi. (2018). The Influence of the Use of Simulation Methods on Citizenship Education Learning Interests in Class V Students of Sdn Kotagede 3. Yogyakarta. Elementary School Teacher Education Study Program at Bachelorwiyata Tamansiswa University.
- Rozali, R.D. Yuniarti and Darliana, C. Ferninda (2015). Investigative Audit Techniques in Disclosure of Money Laundering Based on the Perspective of Forensic Accountants. (Indonesian education university). *Journal of Accounting and Finance Research*. 3(1). 33-43.
- Saputra, R., Susilawati, Verawati, N.N.S.P, (2019) The Effect of Using Phet Simulation Media (Physics Education Technology) on Physics Learning Outcomes The Effects Of Using Phet (Physics Educations Technology) Media Simulation To Result of Students Physics) *Pijar MIPA*. 15(2) 62-82.
- Sihombing, E., Erlina, & Rujiman (2019). The effect of forensic accounting, training, experience, work load and professional skeptic on auditors ability to detect of fraud. *International Journal of Scientific and Technology Research*, 8(8), 474-480. <https://www.ijstr.org/paper-references.php?ref=IJSTR-0819-20847>
- Singleton, Tommie W., and Singleton, Aaron J.,. (2010). *Fraud Auditing and Forensic Accounting*. Fourth Edition, Wiley. John Wiley & Sons, Inc. United States of America.
- Supreme Audit Agency (2011). BPK News: Special Report. February issue.
- Supreme Court (2020). Decision Number 17/Pdt.G/2019/PN Mnk dated February 12, 2020.
- Tijssen, L.V.V., and De Weert, E. (2005). From Erudition to Academic Competence. University of Twente. *Evista Española de Pedagogía* . año LXIII, n.º 230, Enero-abril 2005..123-146.
- Umar, Hariyono. (2011). The Role of Accountants in the Eradication of Corruption. Asian Banking Finance and Information Institute, Perbanas. *Sociohumanities*, 13(1). 108 – 126.
- Umboh, Prisco Jeheskiel (2013). Functions and Benefits of Expert Witnesses Providing Information in Criminal Case Processes. *Lex Crimen*. 2(2). 34-52.
- Urbach, N., and Ahlemann, F., (2010) Structural Equation Modeling in Information Systems Research Using Partial Least Squares. *Journal of Information Technology: Theory and Application*. 11(2). 22-39..
- Wahyudi, R, Kaban, A.K, (2020). Liability Accounting (State Debt Management Analysis: Government Debt Management and Its Problems). *Turkish Online Journal of Qualitative Inquiry*. 11(4). 1108-1117. <https://tojqi.net/index.php/journal/article/view/8230>

- Warae, Y., Sigalingging, E. D., Abubakar, E., & Nedelea, A. M. (2021). Revealing Auditor and Auditee Satisfaction In The Evolution Of Accounting Software (Phenomenology Study In The Regional Government Of South Nias District). *Ecoforum Journal*, 10(2).
[Http://www.Ecoforumjournal.Ro/Index.Php/Eco/Article/View/1210/744](http://www.Ecoforumjournal.Ro/Index.Php/Eco/Article/View/1210/744)
- Wells, Joseph T. (2003). The Fraud Examiners. *Journal of Accountancy*. 76.
- Widodo, Robertus A.K., Pramuka, B.A., Herwyanti, E., (2015) Effect of Competence, Auditor Education Level and Time Budget Pressure on the Quality of Audit Results. *Journal of Accounting*, 1(1). 1 - 22.
- Wulur, N., (2017). Expert's Statement and Its Effect on the Judge's Decision. *Lex Crimen*. 6(2). 59-77.
- Vázquez-Cano, E., De la Calle-Cabrera, A. M., Hervás-Gómez, C., & López-Meneses, E. (2020). Socio-family context and its influence on students' PISA reading performance scores: Evidence from three countries in three continents. *Educational Sciences: Theory & Practice*, 20(2), 50-62.
<https://doi.org/10.12738/jestp.2020.2.004>
- Yang, L., Xiaoxu, Z., Aziz, N., & Jun, H. (2021). Do Peer Effects Influence the Intention of Students to Participate in Entrepreneurship and Innovation Activities? Evidence from Nanjing Agricultural University, China. *Educational Sciences: Theory & Practice*, 21(2), 85-100.
<http://dx.doi.org/10.12738/jestp.2021.2.006>
- Yen, D. T. H., Huyen, N. P., Duong, N. T., & Hoang, N. H. (2021). The Process of Developing Leadership Competencies for High School Principals-Insights from Vietnamese Case. *Educational Sciences: Theory & Practice*, 21(2), 27-43. <http://dx.doi.org/10.12738/jestp.2021.2.003>
- Yuniarta R.D. and Tiara, E., (2015) The Effect of Experience and Professionalism of Forensic Accountants on the Quality of Audit Evidence to Reveal Fraud (Study on Forensic Accountants at the Representative of the Financial and Development Supervisory Agency of West Java Province). *Journal of Accounting and Financial Research*. 3(1). 44-61.