



Important Perception of Academicians and Practitioner Toward Forensic Accountant Skill

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Abstract

This study aims to analyse the difference between academician and practitioner perception about deductive analysis skill, critical thinking skill, solving unstructured problem skill, investigation flexibility skill, analytical skill, oral communication skill, written communication skill, knowledge of the law skill, and tranquillity skill that were parts of relevant skills of forensic accountant. The object study was academicians and practitioners in Jakarta City. This study was empirical in nature and use purposive sampling method in data collection. Data was obtained by distributing 255 questionnaires in University and Public Accountant Firm in Jakarta. Seventy seven respondents (77%) that consist of 97 academicians and 100 practitioners give their responses. Data was analysed by Independent Sample Test by SPSS version 22.00 software package. The result of the hypothesis testing on the deductive analysis skill, critical thinking skill, investigation flexibility skill, analytical skill, and knowledge of the law skill shows that there is no significant difference in the perception between academicians with practitioners. The result of the hypothesis testing on the solving unstructured problem, oral communication, written communication, and tranquillity skill shows that there is a significant different on the perception between academician with practitioner.

Keywords: *Perception, Academicians, Practitioners, Forensic Accountant, Relevant Skill*

INTRODUCTION

Issues and practices related financial crimes that occur can be seen from the financial scandals such as Enron, WorldCom, Qwest, Global Crossing, and others. The scandal has shocked the world and opened the eyes of the business world doers for more attention to the problems that occur in the business world, especially financial problems. It is also common in Indonesia, such as the case of Century Bank, Bank Bali, and BLBI. The scandal was certainly very harmful and has reduced investor' confidence and public trust in the financial statements of the company. In addition, those scandals have also reduced the confidence of foreign aid agencies.

Surely it will have an impact that is not good in the future. Therefore, the role of accounting to reassure investors and public confidence in the financial statements of the company is needed. However, the problems and practices of financial crimes were usually seen only in the economy, government, and the law sides in finding the solution. There still rarely who seen the completion of the issue using the accounting side. But in fact, the practices of crime are often found in the financial statements.

The accounting as a business language should contribute in the fight and overcome these problems. In an effort to combat the problem and the evil practices, accounting required to evolve in order to keep abreast of trends and business issues that are followed, especially which related to fraud. During this time, accounting which is known to support the smooth running of a business are only cost accounting, financial accounting, managerial accounting, and auditing. Though those accounting fields have not been able to provide solutions related to the problem of fraud. Audits are usually used and is expected to handle fraud has limitations that can be said to be less successful in overcoming the problem of fraud. The limitations of the audit because only emphasizes the

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discovery of errors and negligence on the financial statements.

To answer these problems, the developing science of forensic accounting is needed. Forensic accounting is also more emphasis on analytical review and in-depth interview on the main procedure which is expected to detect the presence or onset of fraud. So that forensic accounting is expected to be a solution to the current problems of fraud are found.

This Research aims to analyse the difference between academicians and practitioner perception about deductive analysis skill, critical thinking skill, solving unstructured problem skill, investigation flexibility skill, analytical skill, oral communication skill, written communication skill, knowledge of the law skill, and tranquillity skill that were parts of relevant skills of forensic accountant. The object study was academicians and practitioners in Jakarta City.

LITERATURE REVIEW

This research is based on Attribution theory that explains how we make decisions about someone. We make an attribution when we feel and describe the person's behaviour and trying to gain knowledge why they behave like that. Heider (in Armstrong 2009) argues that, "In everyday life we form ideas about others and about the social situation. We interpret other people's behaviour and predict what they will do when facing a particular situation".

The linkage of perception is also contributed in this research. Leavitt (in Rosyadi, 2001) distinguishes perception into two views, the view is narrow and broad. Narrow view is interpreted as visual perception, how one sees things. While the broad view interpret it as how one view or mean something. Most of the individuals realize that the world is not always the same as seen by the fact, so different from the narrow approach, not just see something but more in the sense of something.

Determination of forensic of accounting is also important as a basic topic of this research. Merriam (cited by Tuanakota (2007) forensics can be interpreted "in respect of the court" or "relating to the application of scientific knowledge on legal issues". Therefore, it can mean the use of forensic accounting knowledge for the benefit of the law. Furthermore, Crumbley (quoted by Tuanakota, 2007) simply speaking, forensic accounting is accurate accounting (suitable) for the purpose of the law. That is, accounting can survive during the court proceedings, or in the process of judicial or administrative review.

Additionally, Tuanakota (2005) suggested that the forensic accounting was used for the purposes of inheritance or the murder. It starts from the application of accounting in legal matters, the term used is not an audit and forensic accounting. Up to this point in its development is still visible accounting, exemplified in the calculation of compensation either in terms of the dispute as well as losses due to corruption.

Furthermore Rezaee et al. (2006) suggested that the demand for and interest in forensic accounting will continue to grow. Both practitioners and academicians regard forensic accounting education is relevant and beneficial for accounting students. However, these two groups have different opinions about the limitations of forensic accounting issues that will be incorporated into the course (Rezaee et al. 2006).

Widiana Winawati, Director of Indonesia - Price Waterhouse Coopers who charges of the forensic division, believes a forensic accountant must have a multitalented. A fraud examiner (fraud) can be thought of as a combination of lawyers, accountants, criminologists, and the detective, she said. In addition, Widiana added, a forensic accountant should have some basic properties. Among other things, careful, able to keep his work secret, creative, unyielding, had a great curiosity, confidence, and the most important thing is to be honest.

RESEARCH METHOD

This research is a survey (survey research) in the form of research and testing hypotheses explanation (explanatory) which uses descriptive and exploratory methods because the core of the discussion are the questions of the perception of academicians and practitioners of skills or relevant skills a forensic accountant. Thus, the researchers used a questionnaire survey because it is considered the most appropriate technique to answer the questions that. Based on that thing, this research included in the comparative study groups. Comparative research is a comparative study. Were compared in this research is the perception among academicians and practitioners about the skills of forensic accountants, in this case is calculated to nine components of competence.

This research was empirical in nature and use purposive sampling method in data collection. Data was obtained by distributing 255 questionnaires in University and Public Accountant Firm in Jakarta. 77 respondents (77%) that consist of 97 academicians and 100 practitioners give their responses. Data was analysed by Independent Sample Test by SPSS version 22.00 software package.

The objects of research that will be examined in this study are the academicians and practitioners. For academicians, the sample will only focus on accounting lecturer in Jakarta who teach in Higher Education Institution along with 'A' accreditation by credible accredited body (BAN-PT) and give the permission for researcher to obtain the data in that Higher Education Institution both orally or literally.

For accounting practitioners, the sample will only focus on auditor in Central Jakarta who works in Public Accountant Office (KAP) which have business license above year of 2009 and cooperate with foreign party. The Public Accountant Office must also give the permission for researcher to obtain the data both orally or literally. The reason for choosing a practitioner to be the object of research is that the practitioner is considered more aware of the real conditions that occur during the practice in the field, while the reasons for choosing academicians as research object is because academicians is considered faster following the issue - the issue or the development of science.

The city of Jakarta selected for sampling because the city is the capital city of Indonesia and the center of the Indonesian economy. In addition, the location of the campus researchers also located in the city so as to facilitate researchers to obtain data.

FINDINGS AND DISCUSSION

Based on the results of hypothesis testing and descriptive respondents conclude that academicians and practitioners' knowledge and understanding of the deductive analysis skill is same, proved that there was no significant difference on average between academics and practitioners in the deductive analysis skill. This supports previous research conducted by [Digabriele \(2008\)](#) in the United States, getting the results there were no differences between groups of academics respondents with the groups of practitioner respondent against deductive analysis.

Results of hypothesis testing and descriptive respondents then the conclusion that the results of hypothesis testing proved there is no significant difference in perception of the average of critical thinking skills among academics and practitioners have a level of understanding and knowledge of the same. These results support the hypothesis test results of a previous study conducted by [Digabriele \(2008\)](#) in the United States, getting the results there were no differences between groups of academic's respondent with the group of practitioner respondent in the critical thinking skill.

Solving unstructured problem skills are proven that there is significant difference in perception. This does not support the results of previous research conducted by [Digabriele \(2008\)](#) in the United States. According [Digabriele \(2008\)](#) academics and practitioners alike agree that the forensic accountant must have the ability to solve unstructured problems. However, consistent with the theory of attribution and perception are based on the different views and experiences.

Hypothesis test results proved there was no significant difference in the perception of the average of the investigation flexibility skill among academics with practitioners to have a level of understanding and knowledge of the same. This is consistent with previous research. According [Digabriele \(2008\)](#) academics and practitioners alike agree that the forensic accountant must have flexibility investigation.

Analytical skill is proven that there is no significant difference, it was concluded that academics and practitioners' knowledge and understanding of the same analytic skills. This is consistent with previous research. According [Digabriele \(2008\)](#) academics and practitioners alike agree that the forensic accountant must have the analytic skills.

Oral communication skills are proven that there is significant difference between the perceptions of academics with practitioners to have a level of understanding and knowledge of different. This does not support the results of previous research conducted by [Digabriele \(2008\)](#) in the United States, getting the results there were no differences between groups of academic's respondents with practitioner respondent groups against oral communication skills. However, consistent with the theory of attribution and perception are based on the different views and experiences.

Written communication skills proved that there are significant differences. Academics and practitioners concluded that the level of knowledge and understanding of the written communication skills is different. This is not consistent with previous research. According [Digabriele \(2008\)](#) academics and practitioners alike agree that the forensic accountant must have written communication skills. However, consistent with the theory of attribution and perception are based on the different views and experiences.

Knowledge of the law skill is proven that there is no significant difference. This supports previous research conducted by [Digabriele \(2008\)](#) in the United States, getting the results there were no differences between groups of academic's respondents with the group of practitioner respondents to the knowledge of the law. According [Digabriele \(2008\)](#) academics and practitioners alike agree that the forensic accountant must have knowledge of the laws and rules of evidence (rules of evidence).

Tranquillity skill is proven that there are significant differences. Academics and practitioners concluded that the level of knowledge and understanding of the tranquillity skill is different. This is not consistent with previous research. According [Digabriele \(2008\)](#), almost 50% of respondents agreed that keeping or maintaining calm an important decision for forensic accountants. However, consistent with the theory of attribution and perception are based on the different views and experiences.

It was concluded that the level of knowledge and understanding between academics with practitioners in the solving unstructured problem skill, oral communication skills, written communication skills, and the tranquillity skill is not the same, as evidenced by the results of hypothesis testing and background with education levels as well as different working environment, While the rejection of the hypothesis indicates that there is no difference between the perceptions of academics with practitioners on five of the nine relevant skill of forensic accountant. This is because the level of knowledge and understanding between academics and practitioners about deductive analysis skill, critical thinking skills, investigation flexibility skill, analytical skill, and knowledge of the law skill is the same.

Results of This Research are expected to provide the teachers contribute in developing a forensic accounting curriculum, and contribute to the literature on forensic accounting in several ways, among others: the opening insight into the growing importance of forensic accountants as well as in the development of the science of forensic accounting in order to provide insight a better

understanding of the skills should have a forensic accountant in conducting practice.

Previous research, proving that there is no difference between the groups of academics respondents with practitioner respondent group of nine items relevant skill of forensic accountants. Academics and practitioners alike agree that the forensic accountant must have nine items forensic accountant skill. Although the results of research conducted in the city of Jakarta, showed there are still four items of forensic accountant skill that there is a difference of perception between academics with practitioners.

CONCLUSIONS

Results of this study are expected to provide the teachers contribute in developing a forensic accounting curriculum, and contribute to the literature on forensic accounting in several ways, among others: the opening insight into the growing importance of forensic accountants as well as in the development of the science of forensic accounting in order to provide insight a better understanding of the skills should have a forensic accountant in conducting practice.

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