

CHAPTER V

CONCLUSION AND IMPLICATION

5.1 Conclusion

The purpose of this study is to explore and analyze the perceptions of academics and practitioners about additional views and education on forensic accounting, and for the fulfillment of human resources related to forensic accountants or investigative auditors. The conclusions of the results of this study are stated as follows:

1. An overview of forensic accounting from academicians and practitioners is a branch of accounting science studied by students to calculate how many losses occur in a fraud and to know the perpetrators' fraud. Forensic accounting or known as an investigative audit is a special audit conducted after the finding or indication of fraud in the General Audit. The investigative audit has evolved since the Reformation around 1997. It began with a book on forensic accounting and investigative audits made by Tuanakotta around 2000 and since then some universities in Indonesia have begun to provide knowledge on forensic accounting and include forensic accounting and investigative audits as courses. Many academics and practitioners know that forensic accounting is already implemented in the curriculum, but there are two practitioners who do not know yet. The scope of forensic accounting is very broad, including law, psychology, auditing, accounting, behavior or behavior and information technology. The development of forensic accounting is quite good, can be

seen with the existence of certification agencies related to forensic accounting known as the Association Certified Fraud Examiner (ACFE) Indonesia. There are still many cases of corruption in Indonesia not caused by lack of human resources related to a forensic accountant or auditor but because of other factors such as system, low law enforcement and factors that exist within oneself.

2. Further education to meet the need for understanding forensic accounting can be done by given knowledge about forensic accounting to accounting students, but some academicians have argued that forensic accounting courses should be implemented in the accounting master's curriculum, in addition, there are differences of opinion according to one practitioner that knowledge of forensic accounting is not very important to be given to accounting students. The role of universities in implementing these courses is very important but must be balanced with adequate moral education. But there are other ways to provide forensic accounting knowledge by working with universities and related institutions to create some kind of training or seminars. Curriculum standards that must be owned, among others, the theory or basic principles, techniques or procedures to conduct an investigative audit, case-solving exercise or case study, and analyze the case. The expertise a forensic accountant must have is the same as the scope of forensic accounting.
3. Forensic accountants or investigative auditors are often found in the public sector such as the State Audit Board, the Corruption Eradication Commission, the Supreme Audit Agency, and the Financial Transaction Reporting and

Analysis Center. In addition, the Public Accounting Firm, including the Big Four, has an investigative audit service. The quality of forensic accountants is difficult to generalize because of the unavailability of data explaining the quality of forensic accountants in Indonesia, but the quality of forensic accountants who have earned certification degrees has been well established. Practitioners argue that the quality of forensic accountants is lacking. In fulfilling the required human resources, the university has a very important role to produce a competent young generation, therefore the university can introduce forensic accounting to the professional students as well as the certification of the investigative auditor, in cooperation with the relevant agencies in the hope that the number of investigative auditors increases.

5.2 Implication

The implications of the results of this study are as follows:

1. Based on the results of the study only some practitioners who know that forensic accounting has been implemented in the accounting curriculum, see this condition should be held socialization or training involving agencies with universities.
2. The University as an educational institution should apply anti-corruption education by making cooperation with related institutions to carry out training or workshop to the students in a sustainable manner. In addition, universities can also implement knowledge about forensic accounting by implementing forensic accounting as a course or at least an introduction to this material.

3. Educators or lecturers accounting majors should have a side job such as an auditor in order to keep up with business development, to know what is needed by the business and what competence should be owned by an accounting student.

5.3 Research Limitation

This research has several disadvantages, among others:

1. This study only involves academics and practitioners working in Purwokerto, Cirebon, Jakarta, and Tangerang. For further research, can expand the place of research.
2. This research involves the practitioner such as auditor in Public Accounting Firm. For further research, it can add informers from practitioners such as investigative auditors in government.
3. For further research, it should deeper the concept of fraud accounting.