

The perception of the practitioners and students towards the subject of forensic accounting and fraud examination

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ABSTRACT

This research aims to analyze the insight of practitioners, academicians, and accounting students toward forensic accounting and fraud examination course as if integrating into accounting curriculum. It also analyzes the difference of practitioners, academicians and accounting students insight's regarding demand, interest, career, obstacles, benefits and topics of forensic accounting and fraud examination as if integrating into accounting curriculum. The results indicate that practitioners, academicians and accounting students are encouraging forensic accounting and fraud examination course should be integrated into accounting curriculum. It also indicate that there were some significant differences exist regarding demand, interest, career, obstacles, beneficial and topics of forensic accounting and fraud examination (FAFE). The results are useful for universities that consider integrating forensic accounting and fraud examination course into accounting curriculum, hence redesign their forensic accounting and fraud examination course that relevant with Indonesian's necessitate.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis persepsi praktisi, akademisi dan mahasiswa akuntansi terhadap mata kuliah forensic accounting dan fraud examination (FAFE) apabila diintegrasikan ke dalam kurikulum jurusan akuntansi. Penelitian ini juga menganalisis perbedaan persepsi praktisi akuntansi, akademisi akuntansi dan mahasiswa akuntansi terhadap permintaan, minat, potensi karir, kendala, manfaat, dan topik bahasan akuntansi forensik dan fraud examination apabila diintegrasikan ke dalam kurikulum jurusan akuntansi. Hasilnya menunjukkan bahwa praktisi, akademisi dan mahasiswa akuntansi mendukung mata kuliah akuntansi forensik dan fraud examination diintegrasikan ke dalam kurikulum jurusan akuntansi. Lebih lanjut, hasil penelitian menunjukkan bahwa terdapat perbedaan persepsi antara praktisi, akademisi dan mahasiswa akuntansi terhadap minat, potensi karir, kendala, manfaat dan topik bahasan FAFE. Penelitian ini memiliki implikasi berupa perlunya perumusan kembali silabus dan materi akuntansi forensik dan fraud examination yang lebih relevan dengan kebutuhan Indonesia, juga sebagai bahan pertimbangan bagi perguruan tinggi untuk mengintegrasikan mata kuliah FAFE ke dalam kurikulum jurusan akuntansi.

1. INTRODUCTION

There has been widely impact of corruption and this threatens the existence of a nation if such action has been structured. Besides that, such evil corporations also have contributed to the country's economic downturn. The total losses will be rising when the professionals committed and participated in fraudulence. This is because accountants are not

able to detect fraud. This raises a question such as who should be responsible for detecting fraud in financial statements.

All accountants insist that it is not their responsibility for detecting fraud in a financial statement audit process. On the other hand, the court actually holds the opinion that the accountant is the party responsible for the failure to detect fraud in

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financial statements (Buckhoff et al. 2010). However, Rezaee & Riley (2010: xi) argue that accountants cannot be blamed. Accountants simply apply the knowledge and skills they have been learned. The portion of the teaching and training of accountant's antifraud they got while studying in college must be judged to be sufficient, or even not at all.

The amount of losses incurred and increased frequency of fraud have been documented in many studies such as studies conducted by PWC (2011); Rezaee & Riley (2010: 8-16, 313); Buckhoff et al. (2010); Zadeh and Ramazani (2012); Zango (2012) and Efiong (2012). All proceeds in those studies were to recommend about urgency integration courses of accounting forensic and fraud examination (FAFE) in the curriculum of accounting majors. The goal for the student as a prospective accountant has insight FAFE, at least the ability to detect fraud and facilitate the transition from classroom learning to the selection of his career as a professional accountant in the field of FAFE.

In reference to such argument above, most of the universities, especially in America, many of which offer FAFE, either as separate courses or programs (Singleton & Singleton 2010: 35). In Indonesia, only a few universities have integrated the material in the curriculum department FAFE accounting. Furthermore, this study tries to find out how the perception of practitioners, academics and students of accounting towards the integration of the curriculum subjects FAFE accounting majors and differences in perceptions of practitioners, academics and students about the accounting curriculum integration of FAFE in accounting majors.

2. THEORETICAL FRAMEWORK

There are two ways to gain something illegally namely (1) use of physical force; (2) the trick in such a way to obtain the desired asset. The first way is called as a robbery, and the second way is referred to as fraud (Albrecht et al. 2011: 7). TWG (in Kranacher et al. 2010: 25) defines fraud as a fraud attempt in order to influence the victim to give up valuable objects or attorney or presenting false data instead of actual facts. In order to handle the fraud required a more sophisticated tool, not just a tool to detect fraud, but also examine, investigate, investigate, prosecute, prosecute, and so on. All these are forensic accounting.

Again, forensic Accounting is defined by the TWG (in Kranacher et al. 2010: 25) as the application of principles, theories and disciplines of accounting on the facts and hypotheses associated with legal disputes and include every branch of

accounting. The scope of forensic accounting consists of three areas, namely litigation support, expert witness and fraud examination. Litigation support is the field of forensic accounting services participating in the legal field as a consultant to translate the financial information through critical analysis to find indications of fraud.

In such a case, expert witness is an accountant with the knowledge, skills, experience or special training, to assist judges, prosecutors, lawyers and others to understand the accounting jargon and translate financial information, to help them formulate conclusions or decisions on facts beyond their understanding and experience about FAFE (Ojo 2012; Rezaee and Riley 2010: 308). For example, Albrecht et al. (2011) defines fraud examination as a methodology to uncover and prove whether the allegations of fraud does occur, ranging from the beginning to the disposition process, including search for evidence, interviewing, writing reports and giving expert testimony.

Thus, fraud examination is a fairly broad coverage of science to be sub material in an accounting class, because they do not provide review material those students need FAFE as potential fraud and accountant to understand all the details. FAFE does not have enough space in the curriculum of accounting majors (Shinde et al. 2013). Therefore, accounting practitioners emphasize the importance FAFE and recommends that integrate college courses on curriculum FAFE accounting majors (Rezaee and Riley 2010: 315). Likewise with the practitioner accountants in Indonesia also supports integration into the curriculum FAFE accounting majors. Attitudes of accounting practitioners who support the integration of the curriculum subjects FAFE accounting majors shown in several studies.

Specifically, accounting practitioners respond to the demand above and public interest in education and practice. All FAFE services will increase in the future. Accounting practitioners also believe strongly there will be a lot of benefits that can be gained from the teaching and practice of FAFE services for educational institutions, students and companies (Shinde et al. 2013; Zango 2012; Albrecht et al. 2011: 16; Kranacher et al. 2010: 35-36).

More specifically, accounting academics realize that it considers necessary and essential to facilitate accounting students with FAFE courses in the accounting curriculum. In fact, some of the educational institutions have responded to the importance and support the integration of courses in the curriculum FAFE accounting majors. Accounting academics FAFE supports integration into the cur-

riculum of accounting majors will be of great benefit, especially to the three stakeholders, namely educational institutions, students and companies or employers (Zango 2012; Stambaugh et al. 2012; Carlino 2010).

Accounting students to specialize or take courses FAFE more sensitive to the symptoms of fraud. A forensic accountant is one of the promising careers. Demand for accounting students who have qualified FAFE has increased rapidly and this will be growing (Kranacher and Wells 2010: 36). Many accounting students who are interested in attending in FAFE and many companies also want to recruit graduates who have qualified accounting majors FAFE. This situation becomes more interesting when some academics that administer accounting courses FAFE, revealed that subjects FAFE is a subject that is quite popular and many of the accounting students selected choice of courses in the curriculum of accounting majors (Meier, et al. 2010; Buckhoff and Shrader, in Efiang 2012).

Robbins (2012: 166), implicitly stated that an individual's perception of the object is very likely to have differences from the other individual's perception of the same object. Inter-individual differences in perception are caused by feelings of individuals who received different functions and this is caused by the tendency of the difference. Usually, an individual will choose the appropriate sense interesting and important of the discovery. Accounting practitioners and academics have significant differences in perception about the topics of discussion are important and need to be present in subjects FAFE.

All in all, accounting practitioners tend to be more confident than accounting academics that the teaching and practice of FAFE services provide many benefits to the stakeholders. In addition, accounting practitioners tend to choose subjects that FAFE is not merged in the other lectures, but rather it stands as a separate and distinct subject. On the other hand, it is more academic subjects if it is in fact more appropriate when being integrated into other subjects such as auditing and financial accounting (Zango 2012).

3. RESEARCH METHOD

This survey research that is a descriptive study which tests hypotheses (explanatory) using descriptive and explanatory methods. This is due to the fact that the core of the discussion is the questions about perceptions of the three groups of respondents namely accounting practitioners, academics accounting, and accounting students towards inte-

grating the subject of FAFE into accounting. This study sees the major curriculum that seeks to describe the perceptions of practitioners, academics, and students towards the integration between accounting courses as accounting majors with FAFE in the curriculum.

On the contrary, this study also compares the perceptions of the three groups on the integration of curriculum subject of FAFE with accounting majors. Using data collection instruments developed further than the instruments made by Rezaee et al. (2004), which consists of 3 parts. First, it is the personal identity of the respondents.

Second, the gist which has a question about the respondent's perception towards FFE measured using a nominal scale and ordinal Likert scale 1-4, which consists of; (1) recognize, know and understand FAFE; (2) the demand for the teaching and practice of the three areas of FAFE services in the future; (3) The public interest in the teaching and FAFE as service practice and the third area in the future; (4) the potential for a career in the third practice area of FAFE services in the future; (5) the nature of teaching FAFE; (6) the level of study offered; (7) FAFE with its obstacle in a course curriculum integration with accounting majors; (8) the benefits of teaching and practice service of FAFE; and (9) whether these are considered important topic to be discussed in FAFE.

Third, it consists of: (1) questions from the respondents; and (2) Open comments of respondents to the integration of the curriculum subjects FAFE accounting majors.

The population includes practitioners, academics, and students of accounting. The sample selection criteria are as follows: (1) Practitioners of accounting are Financial Inspection Board (BPK) auditors who have experience of the investigative audit. (2) Academics are accountant educator who teaches courses in accounting (in particular subject of FAFE, and auditing or still in the auditing branch) at the University in East Java with the provisions; (a) has an Accounting profession education (PPAk) and master of accounting program; (b) a member of Association to Advance Collegiate Schools of Business (ACSB); and (c) integrating FAFE the curriculum. Brawijaya University and the University of Airlangga University Surabaya became institutions purposively selected as the study sample. (3) The student of masters of accounting in the accounting profession who has taken courses or auditing and FAFE.

The number of 335 samples was divided into 76 person accounting practitioners, academics ac-

Table 1
Degree of Questionnaires Returned

Questionnaires	BPK	Academicians	Students	Total
Distributed to	76	40	219	335
Not returned	0	5	91	96
Not Used	1	0	38	39
Used	75	35	90	200
Degree of response (%)	98.7	87.0	41.0	59.7

Source: processed primary data.

Table 2
Test of Instrument Validity

Item No	Total of Item score			Description
	Pearson Correlation	Sig. (2-tailed)	N	
Item - 1	0.947**	0.000	200	Valid
Item - 2	0.864**	0.000	200	Valid
Item - 3	0.918**	0.000	200	Valid
Item - 4	0.832**	0.000	200	Valid
Item - 5a	0.803**	0.000	200	Valid
Item - 5b	0.693**	0.000	200	Valid
Item - 6	0.930**	0.000	200	Valid
Item - 7	0.842**	0.000	200	Valid
Item - 8	0.938**	0.000	200	Valid
Item - 9	0.526**	0.000	200	Valid

Source: processed primary data.

Detail: **Correlation is significant at the 0.01 level (2-tailed).

counting 40 and 219 accounting students. Primary data collected from the entire questionnaire that was sent with the rate of return as shown in Table 1.

The next is that the quantitative data were analyzed using univariate and multivariate statistics. Univariate analysis was done on the basis of data collected with the aim to describe the number and distribution of each variable as a representation of the characteristics of the respondents (practitioners, academics, and students of accounting). Multivariate analyze was done to test the hypothesis that has been developed to examine the differences in perceptions between practitioners, academicians, and students of the relevance of accounting education in FAFE. Kruskal-Wallis test is considered appropriate for an analysis instrument to compare differences in the perception of three independent samples from different populations (practitioners, academics and students of accounting) with ordinal scale or interval scale but not normally distributed.

4. DATA ANALYSIS AND DISCUSSION

In terms of the findings and the discussion, the study relates to the reliability and validity of the data first and then the results are presented in tables then discussed.

Results

The Reliability and Validity of Data

The results of each test of the validity of the research instrument items with $\alpha = 0.05$ and this indicates that all items are considered eligible instruments or with the validity of the instrument, as shown in Table 2.

The test of the instrument reliability obtained Cronbach alpha value of 0.961. This means that the instrument used to collect research data qualify reliability with reliability criteria perfectly.

Respondent's Perception of the FAFE Course

Accounting practitioners recognize FAFE entirely (100%). They also considered that FAFE course is very beneficial when integrated into the course curriculum of accounting. Most of them (92.00%) are the practitioners who hope that FAFE subject should be integrated into a curriculum as a compulsory subject for students of accounting. Even they expect (90.70%) of FAFE subject must stand-alone subject, and given to undergraduate level students (81.30%). Basically, practitioners of accounting support FAFE courses to be integrated in the curriculum of accounting majors.

In general (80.0%) accounting academics are

familiar with FAFE. They considered that subject of FAFE is very beneficial when included in the course curriculum of accounting, especially for building the character, knowledge, and skills of forensic accountants. Academicians perceive that FAFE course does not need to be compulsory subject. It is simply used as elective courses (85.70%) and as separate subject (80.00%), with the argument: (1) gives freedom to the students to choose specificity or interest in the study who wants to be explored. (2) an already crowded curriculum does not allow for expansion (requiring a new course) instead of being elective courses.

The academicians found FAFE course is given to students of the undergraduate program (85.70%), with the argument; (1) can support the chosen career, such as working at the firm, CPC, and so on, (2) facilitate the students of the science of the new accounting, is being developed, and much needed, (3) the importance of considering the implications of the provision of courses in the learning process FAFE, need to learn at least basic knowledge FAFE. Basically, the accounting students support the curriculum of FAFE to be integrated in accounting majors.

In contrast to the practitioners and academicians, only 71.10% of accounting students know and understand FAFE. The majority (76.70%) students found the course of FAFE does not need to be placed as a compulsory subject but simply become elective courses. Nevertheless, 85.60% of students found the course FAFE placed as a stand-alone course in the accounting curriculum courses. As academics, students found the course better FAFE given early in the stratum one (66.70%). Basically accounting student support FAFE integrated courses in the curriculum of accounting majors.

Differences in Perceptions of Respondents on Curriculum Integration FAFE

Results of Kruskal-Wallis (KW) test H or $H = 10.376$ values obtained the following chi-square distribution with degrees of freedom or $df = 2$ (see Table 3). For p -value = 0.006, it is much smaller than $\alpha = 0.05$, then $H_0: \eta_1 = \eta_2 = \eta_3$ is rejected. Thus, there are differences in perceptions between practitioners, academics, and students of accounting to FAFE subjects to be integrated in the curriculum of accounting majors.

This study supports the research by Zango (2012), which indicates there is a difference between the perceptions of accounting practitioners and academicians on the subject of integration in the curriculum FAFE in accounting majors. There

Table 3
Test of Statistics^{a,b}

	Perception
Chi-Square	10.376
df	2
Asymp. Sig.	0.006

a. Kruskal Wallis Test

b. Grouping Variable: Group

Source: Processed primary data by SPSS.

are differences in the perception of the public interest in the teaching and practice of FAFE services in the field of litigation support with the KW test that shows the value of 7.487. In the field of fraud examination with tests, it shows the value of 7.942 KW. Differences in perceptions among the three groups of respondents were also found in the career potential FAFE FAFE in services and litigation support services in the field of fraud examination FAFE. In this case, the KW test shows values respectively 6.057 and 9.647.

Accounting academicians expect over the increasing development of the two fields FAFE services (litigation support and fraud examination) more than the two other respondents, namely accounting practitioners and accounting students. The difference of perception between the three groups of respondents on demand, interest, and potential careers in the field of teaching and practice FAFE services, provide expert testimony, not statistically significant (with a value of 3.208 KW each; 1.314, and 0.769).

In relation to the previous studies, Zango (2012) found that accounting practitioners have great certainty when demand and interest in the two areas of teaching and practice FAFE services can increase. Both areas are litigation support and expert testimony. This suggests that accounting academicians today have realized the importance of integrating the curriculum FAFE accounting majors to produce accounting graduates who have a minimum of added value in the ability to detect fraud. This condition is a good start to encourage the integration of accounting academics in support of the curriculum subjects FAFE accounting majors.

Differences in perceptions among the three groups of respondents regarding the obstacles faced to integrate FAFE courses on accounting majors curriculum are due to a lack of financial resources (value of 7.515 KW) and lack of employment opportunities (19.777 KW values). The students believe more than accounting academicians do that they lack of financial resources and lack of employment opportunities including a major ob-

stacle in the integration of the curriculum subjects FAFE accounting majors.

On the other hand, accounting practitioners consider the lack of employment opportunities is not a major constraint. The third respondents have different perceptions of the benefits of teaching and practice FAFE services. The differences among the three groups of respondents are significant at 5% and the value of 5.964 KW, indicating that the academics more confident when teaching and practice FAFE services can satisfy the public demand for the teaching and practice of FAFE services. Demand for accounting graduates who have qualified in detecting fraud and forensic accounting will increase rapidly. This can create opportunities for high schools, universities and institutions to provide teaching courses at the institution FAFE (Shinde et al. 2013).

To highlight the credibility of the financial statements is considered a very important benefit by accounting academicians (mean response: 4.457), and quite important for accounting practitioners (response mean: 3.987) and accounting students (mean response: 4.156). The differences among the three groups of respondents are very significant at 1% and the value of 8.117 KW, indicating that accounting academics strongly believes that teaching FAFE will strengthen the credibility of financial statements. Fraud is well designed and sophisticated and it always succeed in undermining the company's assets and threatening the integrity of the financial reporting of the company, unless the company has educated and trained accountants in FAFE, can act and think properly detective (Singleton and Singleton 2010: 15 & 21; Rezaee and Riley 2010: 88).

The response to the claim that the teaching and practice of university services FAFE has important benefits to support responsible corporate governance shows that accounting practitioners and accounting students quite agree (mean 4.133 and 4.267 response). Yet, academicians strongly agree (mean response 4.829). The differences among the three groups of respondents are very significant at 1% and the value of 22.698 KW indicates that accounting academics more confident when teaching and practice support services can FAFE responsible corporate governance.

Various reports of various financial scandals in various companies in different countries and the response regulator have attracted much attention in the jargon of corporate governance and its role in improving the quality, reliability and transparency of financial reporting (Rezaee and Riley 2010: 121-

125). For that reason, companies can rely on the expertise of forensic accountants to establish a consistent system of corporate governance, distribute and valid information to outside companies, ensuring that the policies and objectives of the company integrated into the systems of internal control, fraud prevention systems design and investigate immediately so there are signs of fraud.

Demand for human resources and scientific expertise to master FAFE increase and this phenomenon is seen as a very important benefit by accounting academics (mean response 4.257). This is considered quite important by accounting practitioners and accounting students (mean response 3.747 and 4.089). The difference between the three is very significant at 1% and the KW value of 9.913, indicating that accounting academics more confident if the presence of the teaching and practice of the demand for services FAFE people who master the skill and science FAFE will increase. Both CPC, the Commission, as well as several studies (Zango 2012; Zadeh and Ramazani 2012; Efiong 2012; Shinde et al. 2013) indicates that the demand for forensic accountants will continue to rise, but demand and supply on a qualified accounting graduates forensics is not balanced, so that the presence of either FAFE courses and programs, the demand for people or graduates who master the skill and science FAFE will be fulfilled.

The responses to the teaching and practice of university services FAFE has important benefits to prepare accounting students who will assist in the process of litigation shows that practitioners and accounting students agree (mean response 3.733 and 3.900), while accounting academics strongly agree (mean response 4.286). The differences among the three groups of respondents are significant at 5% and the value of 7.233 KW, indicating that accounting academics more confident when teaching and practice FAFE services essential in preparing accounting students who would later be involved as a consultant in litigation support.

Forensic accountant as a consultant in the litigation support always helps lawyers for the detection and analysis of data in a variety of criminal and civil cases (Rezaee and Riley 2010: 308; Ojo 2012). In this case, preparing accounting students to give expert testimony is seen as a very important benefit by accounting academics (mean response of 4.400), and is considered quite important by accounting practitioners and accounting students (mean 3.373 and 3.889 response). The differences among the three groups of respondents are very significant at 1% and the value of 24.609 KW, indi-

cating that accounting academics more confident if the presence of the teaching and practice of the FAFE services will help future accounting students to provide expert testimony.

This study indicates that accounting academicians have been fully supportive to prepare accounting students with a better understanding of the ins and outs of becoming a party providing expert testimony. Forensic accountants who provide expert testimony in court, helping judges, prosecutors and others who were in the court to understand the field beyond their understanding and competence in complex financial cases, where forensic accountants have the ability to explain the accounting jargon in language that could understood (Singleton and Singleton 2010: 306, Rezaee and Riley 2010: 308).

Perception of the three groups of respondents regarding the teaching and practice of student services FAFE make more desirable in the job market, the benefits of the smallest contribution. Mean difference was statistically significant at the 1% and the value of 14.189 KW, indicating that accounting academics (mean responses 3.914) considers the teaching and practice of FAFE services as important to make students more desirable in the job market rather than accounting practitioners and accounting students (mean 3.413 response and 3.844).

In order to provide recommendations and an overview of the course syllabus content of FAFE, it requires at least three groups of respondents' perception to examine the topic of what is considered important to be given in the course syllabus FAFE. The perception of the three respondent groups was statistically different at the 13 topics of the 16 topics. These topics include: the nature of criminology (6.419 KW value is significant at 1%); dynamics of criminology (5.421 KW value significant at 5%); scope of fraud and financial crime (11.412 KW value significant at 1%); ethics (14.556 KW value is significant at 1%); prevention, anticipation, detection, investigation and recovery of losses due to misappropriation of assets (value of 4.874 KW significant at 5%).

Besides the above, it also deals with prevention, anticipation, detection, investigation and recovery of losses due to corruption (KW value of 5.670 significant at 1%); prevention, anticipation, detection, investigation and recovery of losses due to misstatement (27.750 KW value is significant at 1%); prevention, anticipation, detection, investigation and recovery of losses due to irregularities of financial statements (14.502 KW value is significant at 1%); prevention, anticipation, detection, investi-

gation and recovery of losses from financial crimes, fraud and FAFE on a digital scope (11.669 KW value is significant at 1%); research and analysis (19.023 KW value is significant at 1%); assessment of loss and damage (14.409 KW value significant at 1%); conflict resolution (10.123 KW value is significant at 1%); and arbitration (16.941 KW value is significant at 1%).

Discussion

Now that the demand, interest, and potential career for services FAFE are increasing. Therefore, the teaching and practice in the field of litigation support, expert testimony and examination of fraud in the future will be responded largely increased by the three groups of respondents. The third group of respondents also felt a great need for practice FAFE services in the future, as well as perceived by the Commission which also takes the role of a forensic auditor to help unload the cases of corruption with the process of proving that complicated.

However, until now the commission still does not have forensic accountants, forensic accountants, in which seeking the figure is very difficult (infokorupsi.com). The managing director of the Institute for Development of Fraud Auditing (LPFA) Drs. Soekardi Hoesodo said that the lack of optimal utilization of FAFE to control corruption in Indonesia cannot be separated from the lack of experts in the field. It seems that number of accountants in Indonesia is only about less than 200 people who become a forensic accountant. This number is not balanced by the number of inhabitants and corruption cases in Indonesia (pikiranrakyat.com).

For example, a survey conducted by Zango (2012); Shinde et al. (2013); and the Zadeh and Ramazani (2012) show that demand and public interest in the teaching and practice of FAFE services in the future will increase. The last few years, the demand for the teaching and practice of FAFE services have proliferated in many aspects of business. Many companies are requesting services FAFE to handle some activities related to it. Thus, the demand for graduates or young accountants who have vigilance against fraud and educated in the white collar crime, fraud and forensic accounting is also increasing rapidly (Boys 2013).

Another study conducted by Kessler International shows that the increased demand for forensic accountants (Bukics 2010). The high demand for services in the field of FAFE practice is unfortunately far exceeding the number of available forensic accountants (Boys 2013). Shinde et al. (2013) noted that due to increased demand for forensic

accountants, the university is expected to offer courses and increase the number of FAFE the accounting department curriculum.

Also several surveys indicate that a potential career as a forensic accountant and many potential students interested in accounting today. US News and World Report preach on the main page that forensic accountants is ranked a career with one of the eight most secure career in America for several years, even 40% of the 100 best KAP is developing forensic and fraud services (Meier et al. 2010).

Forensic accountant is seen as a career-best. However, the reality is still a little bit of accounting programs at some universities that offer courses in the curriculum FAFE (Zadeh and Ramazani 2012; Shinde et al. 2013; Meier et al. 2010). On the other hand, many obstacles that must be addressed when integrating and implementing the curriculum subjects FAFE accounting majors. The third group of respondents admitted that indeed there are several obstacles in the integration process FAFE subjects into the curriculum of accounting majors. Statistically, there are significant differences between the three groups of respondents to the obstacles encountered in the integration of the curriculum subject of FAFE in accounting majors.

The greatest obstacle is the lack of teaching materials on FAFE (response mean 3.245). It is also due to the lack of teaching materials that have become a major obstacle in the lecture. Rezaee et al. (2004) stated that teaching materials are still limited and in accordance with the curriculum to be one of the major obstacles to the integration of the three courses in the curriculum FAFE accounting majors. Each constraint must be solved so that the planning can be run properly.

There are some solutions to overcome these obstacles. First, ACFE provides a set of video at a low price for accounting academics. For example, if accounting academia initiative to register as a member of ACFE Educator Associate, will be asked to contribute a registration fee of \$ 35 (for Rp315.000, - the exchange rate is assumed to be 9,000 in number). Benefits of becoming a member ACFE Educator Associate quite a lot, such as getting a free magazine Fraud Magazine, access to the ACFE website that has hundreds of articles and other documents on all matters related to the prevention and detection of fraud. If universities are interested to offer its own programs or in the existing curriculum and joined the ACFE Anti-Fraud Education Partnership, will receive the entire package of 11 video ACFE fraud, package syllabus and books and various materials to assist the lecture.

Second, it is currently circulating in some bookstores, the work entitled M.Theodorus Tuana-kotta Forensic Accounting and Investigative Audit, and other book entitled Counting Losses in the State Treasury of the Corruption, Fraud Detection then Accounting The Financial Numbers Game works Mulford and Comiskey which has been translated into Indonesian, which will assist in the implementation of the course.

The second obstacle is financial problems (mean response 3.050). Rezaee et al. (in Efiong 2012) actually considers the financial issues as the biggest obstacle in the integration efforts on curriculum subjects FAFE accounting majors. The development of science and expertise as a forensic accountant requires significant investment and not all universities have the funds for the development of accounting academics in the new field. Implementing the expert speakers presenting lectures by forensic accountants also need funding. Although in need of funds, the benefits to be received far greater than the funds will be issued.

Solutions to such problems can be by overcoming the financial problems that is to raise funds from alumni and optimize the utilization of other resources owned by the university to obtain other incentives. Another solution can be coping with accounting academicians by helping them and the faculty such as by facilitating the students with theory and group discussion in the classroom as well utilizing the university programs, such as Employment Practices (PKL), to cooperate with agencies or institutions with experience in the field of FAFE to conduct training and provide case studies FAFE ever handled real in Indonesia by the agency or institution concerned to establish the sensitivity of detecting fraud in the process of investigating and preparing reports. This method was also conducted by West Virginia University (WVU) that the interaction between students and experts in the learning process FAFE contributes greatly to students' learning activities (Fleming et al. 2008).

Third, the entire group of respondents found employment constraint (response mean 2.910). This result is in contrast to previous studies (Rezaee et al. 2004), this indicates that employment is the fifth constraint. This can be caused by respondents' pessimism world employment trends and labor market in Indonesia. In Indonesia, the development of science FAFE is still far from complete, of the many KAP only a few that offer services FAFE, the reason for a niche market that is still minimal. Moreover, operational standards and certification exams forensic accountants still inadequate, so far when

compared with Australia which are formulating Forensic Accounting Standards, even Canada and the USA already have a forensic accounting standards and as usual raw Indonesia will adopt the standards which made the other countries. An additional issue is the forensic accountant must have the ability multitasking (Menantangbatas 2008).

Furthermore, the trend of the world of work today is 1 in 3 unemployed workers, and in Indonesia as a result of the economic crisis estimated 29 million people have participated in the labor market (www.ilo.org). Central bureau of Statistics (BPS) (www.bps.go.id) showed that the unemployment rate has decreased after 2005, when the year is the year with the highest unemployment rate. However, Kadin LP3E judge, stated the government's claim that the unemployment rate fell was not entirely true. Because the decrease is only switched to the group underemployment, due to government policy that considers the category that works a minimum of 1 hour per week can be called as unemployed. Pessimism is associated with the fact that many people who work not in accordance with the field of science is practiced (Watz 2012).

The anomaly should not be an obstacle to develop them. It is lack of support from the administration or academic occupy the fourth position (mean response 2.835). Administrative or academic can create an effective learning environment for students, in a manner such that FAFE designing courses, and other courses that have a basic knowledge of the material charge and range of expertise that is essential for carrying out forensic services in the future (Boys 2013). Administrative and academic collaboration with faculty officials play a role in finding qualified accounting academics as forensic accountants, in order to produce graduates who are different than previous graduates, which has the ability to detect and prevent fraud (Fletcher et al. 2008). Administrative support is essential in developing courses in the curriculum of FAFE in accounting majors.

There is no or lack of faculty support with the mean response 2.810 (political process in formulating curriculum policy) caused by lack of understanding regarding the official faculty dangerous crisis that could be caused by the fraud. Another reason is the faculty did not want to add FAFE courses into existing curriculum. Faculty are also responsible for finding academic staff that have qualifications as a teacher FAFE, the problem is the numbers are still a little (Efiong 2008). At Florida Atlantic University dean of the business faculty is very supportive FAFE program.

For example, the dean gave permission FAFE program to operate and even in the most difficult moments and issues that arise, dean willing to help and fully support (Young 2008).

All three groups of respondents generally found a lack of student interest as the last obstacle (the mean response 2.590). This indicates that student interest is large enough so that no major obstacles to the integration of the curriculum subjects FAFE accounting majors. Seda and Peterson (2008) also showed that a lack of student interest is a constraint that the smallest among other constraints.

Constraints faced quite a lot, but the benefits received far greater. According to the respondents, the main benefit received from teaching courses to students FAFE accounting is to support good corporate governance or corporate governance (response mean 4.315). Failure of corporate communications structure has made the business community aware that there is a great need for professionals who are experts in identifying, expressing and prevent weaknesses in three areas, namely: poor corporate governance, internal control weaknesses and irregularities financial statements. The contribution of forensic accountants in supporting is very large in GCG.

The background of the knowledge in the field of forensic accountants and legal foundation is necessary in shaping corporate governance, can help formulate policy and establish authority covering a lot of things, as the following: (1) ensure the harmonious combination between the management and the board of directors; (2) designing appropriate accountability to the board of directors and the audit committee; (3) the proper allocation of power between owners, management and board of directors; and (4) ensure the existence of a code of conduct that applied to all employees and management (Zango 2012; Rezaee and Riley 2010: 124).

Second, it is to strengthen the credibility of financial reporting (response mean 4.145). Forensic accountants strengthen the financial reporting process by preventing, detecting and reporting financial fraud, investment fraud, bribery, bank fraud, credit card fraud, electronic funds transfer fraud, computer fraud, and so on, in a way to make fraud more easily evaluated and evaluate compliance with the law and regulations (Zango 2012).

Third, it may prepare the students or young accountants to carry out the fraud examination services (response mean 4.080). FAFE is critical given to students to prepare them in the assignment revealed fraud and universities have a major role in making them. Forensic accountants have

had more than one tool in detecting the alleged fraud on financial crimes and trace illicit funds from illegal activities (Shinde et al. 2013; Efiong 2012).

Fourth, it can help the government in the case of terrorism and money laundering (mean response 4.030). Terrorists and insurgents always use the proceeds of fraud to fund its operations and launder money. Forensic accountants have a vital role to look for signs of suspicious financial transactions, both individuals and organizations, as well as evaluating the accounting records and the bank of the person or organization suspected of being terrorists. Financial scandals big companies and even the September 11 attacks on the World Trade Center where terrorists use the international banking system to fund the action, transfer funds and hide their funds, is evidence that young accountants need to get FAFE courses primarily in the areas of fraud prevention, fraud anticipation, detection, investigation and recovery of losses due to fraud (Albrecht et al. 2011: 582).

Fifth, it can satisfy the public demand for the teaching and practice of FAFE services, and demand for someone who mastered the skill and science of FAFE will increase (mean response 3.990). With the large number of cases of fraud by employees or management, abuse and other financial crimes that happen in people's lives now, the accountant must master FAFE expertise and skills to help prevent, detect and investigate financial crimes such. Integrating and offers programs and courses FAFE to accounting students, the first step is very important to educate young accountant in the future, so the young accountant is equipped with the knowledge to prevent and detect fraud (Shinde et al. 2013; Efiong 2012, Zango 2012).

Sixth, it should prepare students who will assist in the litigation process (response mean 3.905). Forensic accountants are needed in a case in which the financial information requires in-depth analysis of the alleged violation of applicable laws. Forensic accountants are always requested a variety of information and advice by lawyers on cases that require accounting data and other financial cases for further processing the case to court (Albrecht 2011: 626).

Lawyers believe that the expertises of forensic accountants are very helpful in criminal and civil cases. One of the services of forensic accountants as consultants' very helpful litigation attorney needs in terms of detection and data analysis. Attorneys always use the detection and analysis of data to determine the stage of the cases handled and pre-

pares data to be used to counter the testimony of the opposing party (Rezaee and Riley 2010: 308). As a fellow attorney in criminal and civil cases, the young accountant will be better prepared for his role as a litigation consultant if it has received a teaching FAFE.

Seventh, it can prepare students as those who provide expert testimony (response mean 3.785). Forensic accountants as people who give expert testimony were considered in behavior, including creativity, calm disposition, competence and ingenuity in communication during court proceedings. Counterparty will always try to discredit a statement challenging accountant with knowledge, assumptions, experience or ability to analyze the data (Albrecht et al. 2011: 632).

Eighth, the student is more desirable in the job market (response mean 3,695). The third group of respondents thought that students would be more desirable in the job market is not a major benefit of the teaching and practice of FAFE services. Research Zango (2012) also showed that the respondents did not think that the students in the job market would be more desirable is relevant benefits received from the teaching of forensic accounting. Accounting practitioners assume that for the time being as accountant forensic accountants specialization has not been too much to absorb.

A tremendous benefit can be obtained from the administration of FAFE courses to students and provide significant added value for graduates (Shinde et al. 2013). In order to provide added value, it is necessary to design a model curriculum that is tailored to the business climate, political, educational, social, and culture in Indonesia. Curriculum model developed is a curriculum that integrates courses FAFE. All three groups of respondents have the perception that the following topics are very important and relevant to be used as learning materials of FAFE (mean response equals over 4,000).

It also includes prevention, anticipation, detection, investigation and recovery of losses due to corruption (mean response 4.415); prevention, anticipation, detection, investigation and recovery of losses from financial crimes, fraud and forensic accounting at the scope or digital environment (mean responses 4.355); prevention, anticipation, detection, investigation and recovery of losses from financial crimes (mean responses 4.325).

The next deals with prevention, anticipation, detection, investigation and recovery of losses due to irregularities of financial statements (mean responses 4.280); prevention, anticipation, detection,

investigation and recovery of losses due to abuse of the asset (the mean response 4.230); scope of fraud and financial crime (mean response 4.220), legal (response mean 4,200), losses and damage assessment (mean response 4.175), prevention, anticipation, detection, investigation and recovery of losses due to misstatement of financial statements (mean responses 4.140); research and analysis (response mean 4,100), ethics (the mean response 4.095), and the resolution of conflicts or disputes (response mean 4.000).

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study indicates that the perception of each respondent group (practitioners, academics, and student accounting) support FAFE subjects to be integrated in the curriculum of accounting majors. The majority of all three groups of respondents recognize know and understand forensic accounting. The majority of all three groups of respondents viewed FAFE need to exist in the curriculum, but its nature as elective courses and stand as a separate subject, and is deemed more appropriate if conducted from a single stratum. However, there are differences in perceptions between practitioners, academicians, and students of accounting that FAFE subjects can be integrated in the curriculum of accounting majors. This difference in perception found in the following.

First, public interest in the teaching and practice of FAFE services, where three different respondents' perception on the teaching and practice of FAFE services in the areas of litigation support and fraud examination.

Secondly, the potential careers of the three practices of FAFE services, where three different respondents perception on FAFE services practice in the areas of litigation support and fraud examination.

Third, the entire groups of respondents have different perceptions of a lack of financial resources and employment opportunities as constraints of FAFE integration into the curriculum of accounting majors.

Fourth, there are benefits received from the teaching and practice of FAFE services, where three different groups of respondents perception towards the statement points to prepare students who will provide expert testimony, supports the responsible corporate governance, the student is more desirable in the job market, the demand for people who master the skills and FAFE science increases, strengthen the credibility of financial reporting, which will

help the student prepare for the litigation process, and satisfy the public demand for the teaching and practice of FAFE services.

Fifth, there are three different groups of respondents' perception to 13 of 16 topics as the choice of the material in the course FAFE.

The reviews this topic includes such as the nature of criminology; dynamics criminology; scope of fraud and financial crimes; ethics; prevention, anticipation, detection, investigation and recovery of losses are due to misappropriation of assets. Next is that the prevention, anticipation, detection, investigation and recovery of losses are due to corruption; prevention, anticipation, detection, investigation, and recovery of losses due to misstatement; prevention, anticipation, detection, investigation and recovery of losses due to irregularities of financial statements; prevention, anticipation, detection, investigation and recovery of losses from financial crimes, fraud & FAFE the digital scope; research and analysis; loss and damage assessment; conflict resolution, and arbitration.

It is expected that accounting majors at many universities begin to integrate FAFE into the curriculum in accounting majors. It is the fact that public demand for accountants who have the ability to detect fraud is increasing. In that case, professional bodies are expected to support integration into the curriculum FAFE accounting majors at universities in Indonesia, both by providing training for members of IAI FAFE especially from accounting academics at reasonable costs, and appeal to the university about the importance of the benefits derived from integration into the curriculum of FAFE in accounting programs.

Such above phenomenon needs to reevaluate the structure, content, and learning of FAFE, taking into account the results of this research for policies. Besides that, it can continue to innovate in developing teaching methods in teaching FAFE. Professional bodies and other institutions can organize a national workshop on the formulation of curriculum FAFE professional and relevant to the needs of Indonesia, as practiced by NIJ USA.

Limitations include such as the ability to generalize beyond the sample, no test for non-response bias and the sample size is relatively small when compared to the entire population. Furthermore, the content of the questionnaire can be likely related to the list of questions and answer choices which may not be understood properly by the respondents. Thus, it might delicately be bias in terms of overall generalization for others.

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