

DISSIMILARITY IN PERCEPTION BETWEEN LEGISLATIVE CANDIDATES AND THE ELECTORAL DISTRICT COMMUNITY REGARDING THE EXPERTISE OF FORENSIC AUDITORS

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Abstract

Corruption in Indonesia remains high despite continued efforts by the KPK. Public awareness of forensic audits and the importance of selecting leaders with integrity are alternative strategies for preventing corruption. This study aims to examine the perceptual dissimilarity between Legislative Candidates and the Electorate concerning the competencies of forensic auditors. Using a survey research design with descriptive and exploratory methods, data were collected through questionnaires and interviews to test hypotheses related to forensic accounting expertise. Respondents included 8 Legislative Candidates and 33 members of the Electorate, with data analyzed using an independent T-test. The study results indicate an expectation gap between Legislative Candidates and the Electorate in factors such as deductive analysis (H1), critical thinking (H2), investigative flexibility (H4), analytical skills (H5), oral communication (H6), specific legal knowledge (H8), and composition (H9). The conclusion of this study is that there is a perceptual dissimilarity regarding forensic auditor competencies in unstructured problem-solving (H3) and written communication (H7).

Keywords: *perception; forensic auditing; legislative candidates; election*

INTRODUCTION

The phenomenon of corruption in Indonesia is still the highest in Southeast Asia. Corruption is carried out by the legislative, executive and judiciary. The Corruption Eradication Commission (KPK) was formed to suppress corruption but the results have not been in accordance with the hopes of the Indonesian people. (Kenneth, 2024).

General elections in Indonesia are a measure of the quality of democracy. Mistakes in choosing legislative and executive candidates by the public have an impact on the potential for corruption. (Abdussamad et al., 2023). People who understand democracy will definitely choose legislative candidates with integrity. Legislative candidates with integrity can be seen from their level of education and their political methods. Legislative candidates with integrity understand corruption and forensic audits in tracing corruption, so they try not to cheat. (Octaguna et al., 2023). The public understands what corruption is, but few know about forensic audits. Campaign funds are the object of forensic audits of democratic elections. (Java et al., 2024).

Prayogo and Rohman(2020)explains that forensic audit is a special audit on certain accounts that are suspected of being a form of fraud. Forensic audit collects evidence and the flow of funds of the perpetrators of corruption. Lediastuti and Subandijo(2014)emphasizes that in practice forensic audits require auditors with special characters. Forensic auditors are very observant in examining transaction tracing and seeking accurate information in proving financial irregularities or fraud.

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Ramaswamy(2005)explained that forensic auditors need several skills and competencies to detect financial fraud. Furthermore, Digabriele(2008)examine 9 (nine) indicators of forensic auditor expertise. This research was tested on respondents who were accounting educators, professional auditors, and the public or users of accounting services. The nine indicators are; (1) Deductive expertise (financial report analysis), (2) Critical thinking expertise (difference between facts and opinions), (3) Unstructured problem expertise, (4) Flexible investigation expertise, (5) Analytical expertise (chronology and flow of corrupt practices), (6) Oral discussion expertise, (7) Written language expertise, (8) Legal insight, and (9) Calm personality.

Purjono(2012)explains that the output or result of the BPK auditor's audit is the audit result report (LHP) with an audit opinion. The audit LHP is submitted to the legislature such as the DPR, DPRD or the executive according to their authority. Then the legislature and executive examine the forensic audit findings according to policy. If the LHP finds a criminal act of corruption, it is reported to the police or the KPK. Imtinan and Hasibuan(2021)emphasized that indications of financial report fraud can be subject to forensic audits. Forensic audits are expected to eradicate corruption from year to year in Indonesia. The public is starting to think about how the state system is without corruption. This is in order to realize a corruption-free Indonesia according to the 1945 Constitution towards just and civilized prosperity.

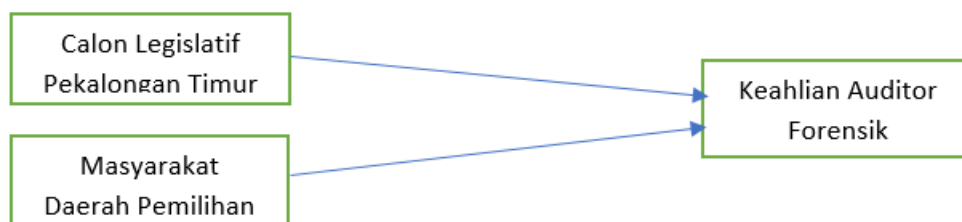
LITERATURE REVIEW

Perception

A person's response to something through the five senses is called perception. Iprianto(2009)explains perception is the process of knowledge when receiving and translating stimuli on the senses. Perception is a combination of visual stimuli and experiences of the individual. There are two aspects in perception, namely pattern recognition and attention. Forensic audit process, forensic auditors work with high intelligence capabilities(Ramadhan & Mulyati, 2022). This study aims to determine the extent to which legislative candidates and the public perceive the expertise of forensic auditors. The public's great hope to uncover cases of state financial corruption has been revealed.

Forensic Audit and Forensic Auditor Competence

Agoes Research(2017)explains that forensic audit is an auditing skill with legal consequences. Forensic audit is needed to find the technical aspects of fraud, the nominal amount of fraud and who the perpetrators of fraud are. Forensic audit is also called investigative audit. The profession of forensic auditor is very much needed by law enforcement. This profession is very competent and continues to improve knowledge and skills in the field of investigation in order to resolve financial fraud cases.(Prasetyo et al., 2023). Tuanakotta(2012)reveals that forensic auditors have quality, understand forensic audit standards, understand and enforce the code of ethics of the profession. Without all of that, the credibility of forensic auditors is in doubt. Based on the description above, this study examines the perceptions of legislative candidates and the community in their electoral districts regarding the expertise of forensic auditors.



Picture1. Framework

RESEARCH METHODS

Research Design

Survey research namely; "hypothesis testing with descriptive and exploratory methods of primary data (questionnaires) and interviews". The discussion of the questionnaire is questions about the expertise of a forensic accountant. Includes the following questions:

Table 1. Research Questions

No	Variable	Dimensi	Indicator construct	Scale
1	Analysta Deductionf	TPA	1. Analysis source and supporting documents 2. Analysis job description 3. Analysis evidence in the case 4. Analysis financial reporting system	Scale <i>liquet</i> Poin
2	BerpCritical Thinking	TRA & TPB	1. Smart and creative 2. Berpthink fast and detailed 3. Logical, intelligent, and responsive. 4. Upaya to solve the problem	Scale <i>liquet</i> Poin
3	Solution problemh that nok structured	TRA	1. Takeover flexible decisions. 2. Analysis alternative solution 3. Using alternative approach techniques.	Scale <i>liquet</i> Poin
4	Flexibility Investigatorn	TRA	1. Testern reverse burden of proof principle. 2. Conducting irregular evidence searches. 3. Testern random evidence.	Scale <i>liquet</i> Poin
5	Expertisen Analytic	TPA	1. Analysis ratios such as liquidity ratio, ratio solvency, activity ratio, profitability ratio or constellationo profitability, and market ratios. 2. Identifying differences in ratio analysis results. 3. Investigate and evaluate differences in results analysis ratio. 4. Setn level of conformity of the analysis results ratio.	Scale <i>liquet</i> Poin
6	Communicatio Oral	TRA	1. Abilityn interview to collect informationi beginning. 2. Abilityn interrogate to get informationi deeper. 3. Abilityn explains the results information from interviewa and interrogation.	Scale <i>liquet</i> Poin
7	Communicatio Written	TRA	1. Positive and negative confirmation. 2. Able to explain findings in the form of reportn written, charts, pictures and schedules in detail	Scale <i>liquet</i> Poin
8	Knowledgen aboutg law	TPB	1. Understandi court systems and procedures. 2. Understandi criminal law and civil law 3. Understandin criminology 4. Understandin victimology	Scale <i>liquet</i> Poin
9	Tranquilityn	TRA &	1. Have integrity	Scale

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(composer)	TPB	2. Trusta self	liqueurt
		3. Consistentn	Poin

Source: Gabrielle(2008)

Population, Sample and Sampling Techniques

This study took samples from legislative candidates and the community in the electoral district of East Pekalongan District using a purposive sampling method. The sample was selected intentionally with the assumption that respondents have knowledge of forensic auditor expertise, so that they are expected to provide relevant answers and support the validity of the research results.

Research Variables and Operational Definitions of Variables

Measurement of the construct of nine forensic auditor expertise items developed by Digabriele (2008). The nine items are independent variables, from previous research. In this research, nine operational definitions of the variables that will be used are; (1) deductive expertise, (2) critical expertise, (3) unstructured problem solving expertise, (4) flexible investigative expertise, (5) analytical expertise on the chronology and flow of corrupt practices, (6) oral communication expertise, (7) written communication expertise, (8) having legal insight, (9) being calm. This instrument is measured using a "Likert scale (5 points)". Explaining, "the number 1 (one) indicates not very important, while the number 5 (five) indicates very important" (Likert, 1932).

Technical Analysis

Validity, Reliability and Independent Sample T-test

Testing of the research instrument in terms of both its validity and reliability on 41 respondents showed that the results of the research instrument used were valid, where the correlation value was greater than 0.3 and the reliability coefficient (Cronbach Alpha) was greater than 0.6.(Ghozali, 2016). The study examines the differences between the legislative candidate respondent groups and the people in their electoral districts. Therefore, the hypothesis testing uses the Likert scale Independent T test (5 points), measuring the respondents' perceptions of the answers to the questions. The respondents' perceptions regarding the expertise of forensic auditors were tested using the Independent-Samples Test". At a significance level (α) of 5% (0.05), in order to determine the perceptions of legislative candidates and the people in their electoral districts regarding the expertise of forensic auditors.(Now, 2006). In the Independent-Samples Test, the data is normally distributed and the data variance is homogeneous. If there is one character that meets the criteria, the difference test is continued. The formulation of the hypothesis in this study is as follows:

" $H_{a1}=H_{a2}=H_{a3}=H_{a4}=H_{a5}=H_{a6}=H_{a7}=H_{a8}=H_{a9}: \mu_1 \neq \mu_2$ "

known:

μ_1 = mean of legislative candidates' perceptions of forensic auditor expertise

μ_2 = mean of the electoral district's public perception of forensic auditor expertise

The results of the hypothesis through the Independent-Samples Test are seen from the Levene's Test value. Reading it, if the probability is 0.05, then H_a is rejected. The conclusion is that there is no significant difference in perception between legislative candidates and the electoral district community. Conversely, if the probability is > 0.05 , then H_a is accepted. This means that there is a significant difference in perception between legislative candidates and the electoral district community.

RESULTS

Validity calculations using the Pearson product moment formula produce validity coefficients for all questions in the following table:

Validity Test Results

Table2. Validity Test Results

Contrk	Descriptionn	R count	R table	Description
Deductionf Analysiss	Questionsn 1	0.712	0.297	
	Questionsn 2	0.613	0.297	Valid
	Questionsn 3	0,627	0.297	Valid
	Questionsn 4	0.714	0.297	Valid
Criticis ms in Thinkin	Questionsn 1	0.603	0.297	Valid
	Questionsn 2	0.462	0.297	Valid
	Questionsn 3	0.506	0.297	Valid
	Questionsn 4	0.527	0.297	Valid
The solutionn Unstructur ed	Questionsn 1	0,513	0.297	Valid
	Questionsn 2	0,481	0.297	Valid
	Questionsn 3		0.297	Valid
Investigatorn Flexiblel	Questionsn 1	0.612	0.297	Valid
	Questionsn 2	0.542	0.297	Valid
	Questionsn 3	0.693	0.297	Valid
Skill Analytic sk	Questionsn 1	0.587	0.297	Valid
	Questionsn 2	0.539	0.297	Valid
	Questionsn 3	0.427	0.297	Valid
	Questionsn 4	0.615	0.297	Valid
Communicatei Lisan	Questionsn 1	0.532	0.297	Valid
	Questionsn 2	0.625	0.297	Valid
	Questionsn 3	0.497	0.297	Valid
Communicat ioni	Questionsn 1	0.575	0.297	Valid
	Questionsn 2	0.422	0.297	Valid
Outlook Lawm	Questionsn 1	0.612	0.297	Valid
	Questionsn 2	0.470	0.297	Valid
	Questionsn 3	0.480	0.297	Valid
	Question 4	0.510	0.297	Valid
Attitude Calm	Question 1	0.695	0.297	Valid
	Question 2	0.537	0.297	Valid
	Question 3	0.634	0.297	Valid

Source: Processed data (2024)

Meanwhile, the validity test uses a single correlation method, namely Pearson product moment. The validity provisions of this study are as follows:

- "If $r \text{ count} \leq r \text{ table}$ at $(= 0.05)$, it means it is invalid."
- "If $r \text{ calculated} \geq r \text{ table}$ at $(= 0.05)$, it means it is valid."

Therefore, the validity table shows that all indicators have a correlation coefficient $> r\text{-table} = 0.297$. Thus, the nine auditor expertise constructs, namely deductive analysis, critical thinking, unstructured problem solving, flexible investigation, analytical skills, oral communication, written communication, legal insight and calm attitude are declared valid. Reliability measurement uses the Cronbach Alpha coefficient. This technique presents a value \leq actual reliability. This is, if the Alpha value > 0.7 the questionnaire questions are declared reliable.

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Reliability Test Results

Table3. Reliability Test Results

Variablel	Indigo	Decisionn
Deductionf Analysis	0.798	Reliabilityl
Criticisms in Thinking	0.783	Reliabilityl
The solutionn Unstructured Problems	0.769	Reliabilityl
Investigatorn Flexible	0.739	Reliabilityl
Analytical Skillsk	0.727	Reliabilityl
Communicatei Oral	0.791	Reliabilityl
Communicationi Writing	0.771	Reliabilityl
Legal Insight	0.821	Reliabilityl
Sikap Calm down	0.804	Reliabilityl

Source: Processed data (2024)

The calculation of the reliability table shows that nine constructs have a Cronbach Alpha coefficient > 0.7". In conclusion, all questions in the nine constructs are said to be reliable. The calculation of the nine research hypotheses, 2 (two) hypotheses were rejected and 7 (seven) hypotheses were accepted. The description below theoretically describes the results of the nine hypotheses.

Mann Whitney Non Parametric Test Results

Table4. Non-Parametric Test Results

	Mann Whitney U	Wilcoxon W	Z	Asymp. Sig. (2-tailed)
Deductive Analysisf	66.000	232.000	-.441	.004
Criticisms in Thinking	83.000	644.000	-2.710	.007
The solutionn Problem No Structuredr	141.000	702.000	-1.136	.256
Investigatorn Flexible	58.000	224.000	-.691	.006
Analytical Skillsk	72.000	238.000	-.282	.007
Communicatei Oral	63.000	229.000	-.521	.006
Communicationi Writing	171.500	237.500	-.288	.773
Legal Insight	91.000	652.000	-2.514	.012
Behavep Calm down	76.500	242.500	-.143	.008

Source: Processed data (2024)

DISCUSSION

The following description is an explanation of the analysis of the perceptions of Legislative Candidates and the Electoral District Community regarding the competence of forensic auditors. Each main skill is analyzed to reveal differences in understanding and expectations of the two groups, providing an overview of the aspects considered important in forensic audits.

Deductive Analysis Skills in Legislative Candidates and the Electoral District Community

The results showing differences in perception between Legislative Candidates and the Electoral District Community regarding deductive analysis skills (Mann Whitney value of 0.004 < α) indicate that this ability is considered important for detecting fraud accurately. Handaningrum and Rini(2014)asserting that Legislative Candidates may better understand this expertise as essential for

forensic auditors in processing financial evidence logically and systematically, while the Constituency Community may view it from a practical perspective.

Expertise in Thinking in Legislative Candidates and the Electoral District Community

The existence of differences in perception (t value of $0.007 < \alpha$) indicates that the two groups have different views on the auditor's ability to sort facts and opinions. In line with Gioh et al.(2023)that Legislative Candidates, who may be more accustomed to political and legal analysis, see the importance of critical thinking, whereas the Electoral District Community may not be as keen on demanding that forensic auditors have high analytical skills.

Unstructured Problem Solving Skills between Legislative Candidates and the Electoral District Community

The absence of differences in perception (t value of $0.256 > \alpha$) in this aspect indicates that both groups agree that the ability to solve problems without a fixed structure is a necessary basis for forensic auditors. In the study by Basri(2021), this can happen because both parties recognize the challenges in the field that often require fast and adaptive handling.

Flexible Investigation Skills between Legislative Candidates and the Electoral District Community

The difference in perception (t-value of $0.006 < \alpha$) regarding the flexibility of investigations indicates that Legislative Candidates tend to consider the expertise to adapt in the investigation process important, which may be less recognized by the general public. In this case, in line with Djuyandi(2017), flexibility is considered crucial for forensic auditors to unearth information that may be hidden.

Analytical Skills in Legislative Candidates and District Communities

The significant difference in perception (t value of $0.007 < \alpha$) shows that Legislative Candidates and the Electoral District Community have different expectations regarding analytical skills. Ruslan & Separera Niron(2020)supports that Legislative Candidates may place more value on analytical acumen in evaluating complex financial data, whereas the Public may place more emphasis on the end result aspect.

Oral Communication Skills for Legislative Candidates and the Electoral District Community

The finding of differences in perception (t value of $0.006 < \alpha$) indicates that the auditor's ability to communicate effectively in official situations, such as courts, is more recognized by Legislative Candidates. In line with the study by Nur(2019)that the Electoral District Community may not place oral communication as a top priority, due to being less accustomed to the communication process at a professional level.

Written Communication Skills for Legislative Candidates and the Community in the Electoral District

There is no difference in perception (t value of $0.773 > \alpha$) indicating that both groups consider this skill to be important in a uniform form. Sinardika(2022)emphasizes that writing skills are considered a necessary foundation for conveying information effectively, both by Legislative Candidates and the Electoral District Community.

Legal Insight for Legislative Candidates and the Community of the Electoral District

The difference in perception (t value of $0.012 < \alpha$) shows that Legislative Candidates may better understand the importance of legal understanding in the role of auditors, whereas the Electoral

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District Community may not consider this aspect as a primary ability that must be possessed. (Sucipto et al., 2024).

Skills of Being Calm to Legislative Candidates and the Community of the Electoral District

The results showing a difference in perception (t value of $0.008 < \alpha$) on the ability to remain calm in stressful situations indicate that Legislative Candidates may consider this aspect very important in the forensic auditor profession, especially because audit situations often involve conflict, which requires a high level of calm. (Fida, WN, Ardiansyah, MR, & Yana, 2024). Overall, the results of the study indicate that Legislative Candidates and the Electoral District Community have different perceptions in a number of aspects related to forensic auditor expertise. Skills such as deductive analysis, critical thinking, investigative flexibility, analytical skills, oral communication skills, legal insight, and composure are areas where the two groups have different expectations and views. Legislative Candidates, who generally have a higher educational background and broader political insight, tend to emphasize these skills as important competencies for a forensic auditor. Meanwhile, the Electoral District Community who have a secondary educational background and focus on the role of forensic auditors in daily practice, have different expectations, especially on practical skills and efficiency in communication and reporting.

This dissimilarity of perception does not apply to the aspects of unstructured problem solving and written communication, where both groups show similar views. This indicates that, despite their different backgrounds, Legislative Candidates and the Electoral District Community both consider the aspects of problem solving and written communication as basic skills that must be mastered by forensic auditors, without questioning significant differences in standards. This study highlights the importance of aligning perceptions on key aspects of forensic auditor expertise, especially when both groups have a role in supporting corruption eradication. Efforts to improve shared understanding of forensic auditor competence, both in the legislative and public spheres, can be an effective step to increase trust and effectiveness in financial supervision and corruption prevention.

CONCLUSION

Hypothesis testing regarding the perceptions between Legislative Candidates and the Electoral District Community regarding the expertise of forensic auditors shows that there are differences in perceptions in general, which are influenced by educational background, political affiliation, and understanding of the democratic state order. Legislative candidates tend to have a higher educational background and a deeper understanding of politics, while the Electoral District Community generally has an educational background of up to 12 years and is in the lower middle economic class, so their views on the democratic process tend to be influenced by short-term material benefits. The results of the data analysis show that H3 and H7 are rejected, namely there is no difference in perception in terms of unstructured problem solving skills ($t = 0.256 > \alpha = 0.05$) and written communication ($t = 0.773 > \alpha = 0.05$). Overall, this study concludes that perceptions of forensic auditor expertise are influenced by educational level, political affiliation, and understanding of national insight.

SUGGESTION

Theoretical Suggestion

1. Development of Forensic Audit Theory: Differences in perception between legislative candidates and the public can enrich forensic audit theory, especially regarding public expectations of auditor expertise.
2. Public Perception Theory: These findings support the development of public perception theory, particularly in the relationship between understanding and trust in forensic auditing.
3. Integrity Leadership Theory: This study strengthens the theory that legislative candidates' understanding of forensic audits plays an important role in minimizing corruption.

Practical Advice

1. Public Education: The government needs to increase public understanding of forensic audits through education programs.
2. Training for Legislative Candidates: Legislative candidates need forensic audit training to be able to manage public funds with integrity.
3. Strengthening Auditor Competence: Forensic auditors must undergo further training to be more competent in investigations.
4. Institutional Collaboration: KPK, BPK, and other institutions must improve coordination for the effectiveness of forensic audits in elections.

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