



# **Undergraduate Forensic Accounting Education in Indonesia: Initiating a Re-Invention**

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## **Abstract**

The following paper describes a new direction in developing undergraduate forensic accounting education in Indonesia. This paper explores multiple aspects of the development of undergraduate forensic accounting education at the Accounting Program of the Islamic University of Indonesia (UII) through a descriptive qualitative approach. The competence-based approach used by the Accounting Program of UII is a recent innovation in undergraduate forensic accounting education in the country. It involves restructuring the curriculum to match the profession's expectations and is implemented in conjunction with a collaboration with the national forensic audit certification body. The program seeks to develop undergraduate students' theoretical and practical knowledge in forensic audit by integrating a nationally recognized competence certification scheme into the existing curriculum, an approach that other universities in the country have never used.

*JEL classification:* M40, K39.

*Keywords:* forensic accounting; forensic audit; curriculum; education; competence; Indonesia

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## Introduction

Multiple cases of corporate fraud have contributed to the rising popularity of forensic accounting as a profession. Williams (2014, p. 56) highlighted the fact that seemingly endless waves of corporate and financial scandals all around the globe have made fraud a significant problem to address by various corporations and institutions. This phenomenon has contributed to the growth of fraud advisory, investigative, and consulting services to mitigate the problem (Williams, 2014, p. 56) and the rising demand for forensic accounting education worldwide. Many accounting professionals have been calling for educational institutions to provide accounting students with at least basic knowledge on fraud and various forensic accounting-related skills to prepare them for real-world challenges (Seda and Kramer, 2014).

Indonesia is one of the countries where many universities are incorporating forensic accounting in accounting curriculums. It was only a little over a decade ago when forensic accounting was first introduced to the Indonesian academic community. The number of universities offering forensic accounting subjects is seemingly increasing over time. Additionally, public events such as discussions, seminars, and conferences have been conducted frequently in various institutions on a wide range of forensic accounting issues. Nevertheless, the literature on forensic accounting education is still lacking (Alshurafat *et al.*, 2020). Therefore, this paper attempts to add to the literature on effective forensic accounting education, in particular, in Indonesia. By employing a descriptive qualitative approach, this paper discusses the development of forensic accounting education for undergraduate students at the Islamic University of Indonesia (Universitas Islam Indonesia or UII), the oldest private university in the country, in fulfilling the profession's demands. Denzin and Lincoln (2003, p. 3) explained that researchers are 'attempting to make sense of, or interpret, phenomena in terms of the meanings people bring to them within qualitative inquiries.' Denzin and Lincoln (2003, p. 3) further inferred that qualitative inquiries study the subject matter in its natural settings by following an interpretivist tradition. Tracy (2013, p. 3) illustrated that 'qualitative research is about immersing oneself in a scene and trying to make sense of it.'

The discussion in this paper covers various issues regarding the development of a forensic accounting program, particularly how it can be aligned with the profession's demands. It starts with an overview of forensic accounting definition and how it began to be recognized by accounting professionals and academics, followed by a discussion on various forensic accounting education issues in Indonesia. Next, this paper focuses on the development of undergraduate forensic accounting education at the Accounting Program at UII. In the final part, this paper will discuss future directions to improve undergraduate forensic accounting education outcomes in the future.

## Forensic Accounting at a Glance

According to PricewaterhouseCoopers (2019), forensic accounting concerns the work of accountants in which they 'conduct investigations, dispute and litigation support, insurance claim

reviews, and other issues, the results of which could end up in a court of law.’ According to Bologna and Liguori, forensic accounting is:

The application of financial skills, and an investigative mentality to unresolved issues, conducted within the context of rules of evidence. As a discipline, it encompasses financial expertise, fraud knowledge, and a sound knowledge and understanding of business reality and the working of the legal system. Its development has been primarily achieved through on-the-job training, as well as experience with investigating officers and legal counsel (1995, p. 47).

Imoniana and Silva (2013, p. 175) illustrated that ‘forensic accounting initiates the exercise of fire extinguishing in a burning business environment to restore comfort to the demanding parties.’ Referring to the practice of giving testimony in court and arbitration proceedings by special accountants in Scotland in around 1824, Ramaswamy (2007, p. 32) argued that forensic accountants had been around for nearly two centuries. According to Wells (2000), the conception of forensic accounting can even be traced back to ancient Egypt, where fraud prevention was exercised to monitor the grain and gold inventories.

One of the most famous ‘success stories’ of forensic accounting was that of the case of the famous Mobster Al Capone, who was indicted and finally brought to trial in October 1931, not for his role as a notorious crime syndicate leader but his tax evasion scheme (Czarniawska, 2012, p. 663). The prosecution was made possible by forensic accountants' works at the FBI and IRS, after which the ‘only an accountant could catch Al Capone’ phrase became famous (Iorizzo, 2003). Across the world, forensic accountants have been serving in areas such as corporate fraud, money laundering, and on occasions, even terrorist financing (Liodorova and Fursova, 2018, p. 92).

For over a decade, forensic accounting has been gaining attention from professionals and academicians in Indonesia. In 2002, the Indonesian Chapter of the Association of Certified Fraud Examiners (ACFE) was established. Over the years, the chapter has contributed to forensic accounting development in the country through professional certification programs, training, Round Table Discussions (RTD), national and international conferences, just to name a few (ACFE - Indonesia Chapter, 2019a, 2019c). It also supports Indonesian academicians and researchers by publishing the peer-reviewed Asia Pacific Fraud Journal (ACFE - Indonesia Chapter, 2019b).

Another association in forensic accounting is the Indonesian Association of Forensic Auditors (*Asosiasi Auditor Forensik Indonesia* or AAFI), established in 2013 as a professional organization for forensic auditors in Indonesia (BPKP, 2013). Initially, before the establishment of the association, the Forensic Auditor Professional Certification Body (*Lembaga Sertifikasi Profesi Auditor Forensik* or LSP-AF) was established in 2008 to manage a professional certification program for forensic auditors in Indonesia known as Certified Forensic Auditor (CFrA) (BPKP, 2008). The establishment of LSP-AF was supported by the Indonesian National Police (POLRI), the Office of Prosecutors (Kejaksaan), and the Finance and Development Supervisory Agency (BPKP) (BPKP, 2008).

Over the years, many professionals holding CFE and CFrA credentials have performed forensic accounting services in various private and public institutions in Indonesia<sup>2</sup>. The government has also enacted several regulations related to anti-fraud practices in the country. For example, recently, the government has intensified its effort to improving the AML practices in Indonesia. As part of this effort, the Presidential Regulation (Perpres) No. 13 of 2018 was issued, creating an obligation for all corporations to disclose at least one person as a beneficial owner when registering for business in Indonesia (Prabowo, 2019, pp. 58–59). The regulation aims to prevent corporations from being misused to launder the proceeds of various crimes such as corruption, drug trafficking, and terrorism (Prabowo, 2019, pp. 58–59). Together with other anti-fraud regulations, the regulation has increased the demand for anti-fraud skills in the country to meet the government's requirements.

As observed by Jackling and De Lange (2009, p. 378), many business schools aim to prepare their graduates to meet their profession's requirements and fulfill potential employers' expectations (i.e., to be 'work ready'). Thus, accounting graduates need to be considered 'competent' by their profession and potential employers to enter the job market. According to Eraut (1998, p. 129), competence is generally defined as 'the ability to perform the tasks and roles required to the expected standard.' Eraut (1998, pp. 129–130) also asserted that competence could also be viewed as a result of negotiations between employers, professionals, and clients influenced by professional bodies, professional education and training providers, and the government. As Mulder (2014, p. 111) explained, competence consists of a set of competencies and can be viewed as a coherent cluster of knowledge, skills, and attitudes to perform specified tasks and roles.

### **Forensic Accounting Education: A Theoretical Perspective**

An increasing number of universities in Indonesia offer forensic accounting (also known as 'forensic audit')<sup>3</sup> as part of their accounting curriculum for undergraduate and postgraduate students. In many universities, undergraduate students are introduced to forensic accounting in their final year after completing their fundamental accounting subjects such as financial

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<sup>2</sup> Referring to the U.S. experience, Huber (2013, p. 124) explained that the industry is 'characterized not just by strong, competitive forces but also by outright legal conflict between the corporations that issue forensic accounting certifications'. For example, Huber (2013) highlighted several cases where one certification body was suing another certification body for reasons such as alleged copyright infringement. Huber (2013) further inferred that this situation could be mitigated by state regulation on forensic accounting profession. In Indonesia, there has never been any conflicts between the certification bodies as they acknowledge one another. For example, in several occasions, one certification body invited members of the other certification body to give talks or lectures on anti-fraud issues. Therefore, the author believes that, at least for now, state regulation on forensic accounting professional in Indonesia is not an urgent matter.

<sup>3</sup> Due to its problem – based nature, different names are often used to describe forensic accounting. In Indonesia. For example, other than 'forensic accounting' the name 'forensic audit' is also commonplace among professionals and academicians. Many professionals believe the two are essentially synonymous. This paper will not attempt to compare and contrast one terminology with the others. Therefore, this paper will use the terms 'forensic accounting' and 'forensic audit' interchangeably throughout its discussions.

accounting, management accounting, accounting theory, and auditing. Some universities also run postgraduate programs with a major in forensic accounting, offering various subjects on fraud, fraud prevention, fraud detection, fraud investigation, to name a few.

Alshurafat et al. (2020) emphasized the need for a forensic accounting education program to develop pedagogical approaches in line with the profession and employers' demands. Kavanagh and Drennan (2008, p. 279) explained that in addition to a good understanding of basic accounting skills and sharp analytical skills, employers generally expect accounting graduates to have 'business awareness' and 'real world: knowledge. Unfortunately, some crucial professional skills and attributes are not sufficiently developed in university accounting programs (Kavanagh and Drennan, 2008, p. 279). This condition highlights the need for a new approach in educating accounting students. DiGabriele and Lohrey (2016) supported the notion that universities can better fulfill employers' expectations if they use experiential learning activities in educating their students. Such activities have been highlighted by DiGabriele and Lohrey (2016) as supporting students in developing their professional skills. Furthermore, Chmielewski-Raimondo et al. (2016, p. 53) emphasized the transformational impact of experiential learning on students, particularly through the completion and presentation of a 'professional piece of work.'

From the experiential perspective, Kolb (2015, p. 49) stated that 'learning is the process whereby knowledge is created through experience transformation.' Such a definition emphasizes 'adaptation and learning' over 'content or outcomes' (Kolb, 2015, p. 49). Furthermore, Kolb (2015, p. 50) believed that, as a transformation process, knowledge is 'continuously created and recreated.' A fundamental process in experiential learning is the transformation of experience in its objective and subjective forms (Kolb, 2015, p. 50). LaSalle (2007, p. 75) thought that accounting students would have a better chance of handling the complexities and uncertainties of their future professional workplaces if they already learned to think like accountants before they graduate. Generally, common expectations from employers in the field of forensic accounting include the ability to investigate fraud, the ability to master various technology platforms, the ability to be an expert witness in the court, the ability to make sound judgments, to name a few (Alshurafat *et al.*, 2020, p. 4).

Another perspective for forensic accounting education is the so-called signature pedagogies. As defined by Shulman (2005, p. 52), signature pedagogies are "types of teaching that organize the fundamental ways in which future practitioners are educated for their new professions." The simulation of professional works is among the characteristics of signature pedagogic practices in educational institutions. For example, Abramovich (2019, p. 3) argued that using technology platforms such as computers in various disciplines is a common form of signature pedagogy in the modern age. Students are instructed in three fundamental dimensions of professional work, thinking, performing, and acting with integrity (Shulman, 2005, p. 52). More specifically, Shulman (2005, pp. 54–55) pointed out that three dimensions are supporting a signature pedagogy:

- *The surface structure* is constituted by 'concrete, operational acts of teaching and learning, of showing and demonstrating, of questioning and answering, of interacting and withholding, of approaching and withdrawing.'

- *The deep structure* is constituted by ‘a set of assumptions about how best to impart a certain body of knowledge and know-how.’
- *The implicit culture* is constituted by ‘a moral dimension that comprises a set of beliefs about professional attitudes, values, and dispositions.’

Universities worldwide have developed various teaching tools to equip students with the necessary knowledge and skills to prepare them for future forensic accounting challenges. For example, according to Alshurafat et al. (2020), various tools commonly used in teaching forensic accounting include individual and group case studies, video, guest speaker, mock trial, and novel. Additionally, Tschakert and Blaber (2019) also suggested using cartoons for triggering student engagement in forensic accounting lectures. The combination of tools used in the teaching process aims to simulate forensic accounting concepts in real-life situations by which students can apply critical thinking in solving practical problems (Jepperson, 2016). As illustrated by LaSalle:

Simply stated, good professors disseminate basic and valuable information. Better professors disseminate basic and valuable information, but also teach students to think like professionals (2007, p. 75).

The use of guest speakers in the teaching process suggests the importance of collaboration between academics and practitioners in achieving the objectives of forensic accounting education. For example, Brickner et al. (2010) explained about the ‘Adrian Project’ in which the IRS CI’s Detroit office collaborated with the accounting department of Adrian College, Michigan, to provide students with an opportunity to become ‘Honorary Agents’ tasked with solving hypothetical fraudulent financial crimes.

Despite the value of collaboration with practitioners, many scholars argued that the opportunity to do so is not always available to universities and academics. Alshurafat et al. (2020, p. 16) noted that such a condition is constituted by several factors, such as the lack of willingness from practitioners and the relatively small forensic accounting industry's relatively small size. The limited number of forensic accounting organizations makes finding collaborators a challenging task for universities (Alshurafat *et al.*, 2020, p. 16). Also, the existing forensic accounting practitioners may not see the benefits, at least in the short term, of spending their time and energy participating in developing forensic accounting education programs at universities.

### **Forensic Accounting Education at the Islamic University of Indonesia (UII): Engineering Supplies to Meet Demands**

When the Enron scandal began to gain publicity in 2001, Indonesian accounting academics began to view fraud as an essential accounting topic. Previously, fraud was mostly known as a subject of discussion among only law scholars and practitioners in the country. By the mid-2000s, forensic accounting began to be recognized by a handful of major universities in Indonesia. Only a few academics were willing to accept forensic accounting as part of the country's well-established and highly standardized accounting curriculum. Nevertheless, it took just a little over half a decade for forensic accounting to be acknowledged by many accounting academics as part of the knowledge and skills every accounting graduate must have to enter the accounting profession.

Regardless of forensic accounting development in the professional field, hence the rising demand for forensic accounting education, an extensive literature review revealed that high-quality research papers on forensic accounting education in Indonesia are next to nonexistent. In his study, Prabowo (2015) suggested that forensic accounting is essential for Indonesia's undergraduate students. Furthermore, Prabowo (2015) also highlighted the significance of education and certification as the necessary tools to develop a forensic accountant's knowledge and skills. By examining websites of major universities in Indonesia, Jumansyah (2017) found that forensic accounting subjects are listed in their curriculums under various names such as 'Forensic Accounting and Fraud Investigation,' 'Forensic Accounting and Fraud Examination,' 'Investigative Audit and Forensic Accounting,' to name a few.

Jackling and De Lange (2009) believed that among the major challenges faced by universities in educating their students is fulfilling employers' demands. Clanchy and Ballard (1995) thought that, at best, universities could only develop student's generic skills and abilities during their study. Furthermore, Kavanagh and Drennan (2008, p. 281) argued that there had been gaps between student perceptions and employer expectations regarding accounting professionals' skills and attributes. As illustrated by Kavanagh and Drennan:

There were also notable gaps for other skills, such as business awareness, ethics/fraud/professionalism, and basic accounting, which were all ranked very highly by employers but not mentioned by students...In summary, employers are expecting graduates to be far more 'job ready' than is actually the case resulting in noticeable gaps between graduating students' perceptions of what will be required of them at entry-level and the expectations of employers (2008, p. 281).

Therefore, it is not surprising that, despite the increasing interest in forensic accounting, formulating the right curriculum remains challenging for higher education institutions globally, and Indonesia is not an exception. Moreover, as Prabowo (2013) pointed out, forensic accounting knowledge and skills are expected to be 'problem-based' in nature in the sense that forensic accounting professionals are required to always keep up with the ever-changing landscape of their profession.

### *Background of the Program*

As one of the country's oldest universities, UII began introducing forensic accounting to its accounting students in early 2011 by including forensic audit subjects in its undergraduate accounting curriculum and later postgraduate accounting curriculum. The forensic audit subject is an elective subject for final year undergraduate students who wish to equip themselves with basic knowledge of fraud prevention, detection, and investigation. Meanwhile, there are three compulsory subjects for accounting postgraduate students undertaking forensic accounting major: Introduction to Forensic Accounting, Fraud Investigation, and Legal aspects in forensic accounting<sup>4</sup>. In 2011, the Center for Forensic Accounting Studies (CFAS) was established under

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<sup>4</sup> This paper focuses on the forensic accounting education at the undergraduate level at the Accounting Program of the Islamic University of Indonesia (UII). The development of forensic accounting education at the postgraduate level will be discussed in another paper.

UII's Accounting Program to strengthen research and collaboration in forensic audit and support forensic audit curriculum development.

The undergraduate forensic accounting education at the Accounting Program of UII has been continuously innovating its teaching and learning activities to achieve its objectives. As the founder and Director of the CFAS, the author has been actively involved in developing forensic accounting education program at UII since its inception in 2011. As part of the development strategy, the author has also conducted multiple forensic accounting education studies in Indonesia and overseas.

The standards set by standard-setting bodies primarily guide traditional accounting and auditing education and practices. The rule-based nature of the discipline minimizes the difficulties in identifying the profession's required skills and making the curriculum easier to formulate. On the contrary, forensic accounting's problem-based nature has made setting up an agreed-upon 'how-to' standard nearly impossible to do and thus making curriculum formulation much more challenging. In the United States, this issue was addressed by the publication of a guideline titled 'Education and Training in Fraud and Forensic Accounting: A Guide for Educational Institutions' in 2007 as an outcome of a project commissioned by the U.S. Department of Justice (Kranacher *et al.*, 2008). The formulation of this guideline represented a collaboration between practitioners and academicians in the field of forensic accounting. The group of practitioners and academics working on the guideline was dubbed the Technical Working Group (TWG) with Professor Richard A. Riley, Jr. from the West Virginia University as a principal investigator<sup>5</sup>.

The guideline formulated by the TWG was a significant milestone in the development of forensic accounting education in the U.S. It acts as a bridge between what educational institutions could provide and what the profession requires in terms of entry-level competencies in forensic accounting. Unfortunately, as the author later found out, such an accomplishment is not easily replicable in other countries, primarily due to cost constraints and other factors. For example, organizing multiple meetings and extensive discussions with experts, including senior professionals and senior academics, like those conducted by West Virginia University, requires substantial funding. With the financial support from the U.S. Department of Justice, over US\$ 600 thousand was spent for the formulation of the guideline (West Virginia University, 2007).

The absence of an agreed-upon universal 'how-to' standard in forensic accounting means that collaboration between practitioners and academics is vital in developing forensic accounting education. As previously discussed in this paper, a major challenge in developing forensic accounting education programs is the lack of opportunity for collaborating with practitioners in the industry (Alshurafat *et al.*, 2020, p. 16). As a result, more than a few academics turn to professional associations' requirements in developing their forensic accounting programs (Alshurafat *et al.*, 2020, p. 16).

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<sup>5</sup> With the support from the United States – Indonesia Society (USINDO) the author visited the West Virginia University in 2012 and met with Professor Riley to discuss the process behind the publication of the guideline and how it may be applied to other countries.



The above condition highlights the importance of professional associations in providing forums for practitioners and academics to meet and interact. For example, over the years, the ACFE Indonesia Chapter and the AAFI have been conducting many events such as conferences and discussions where forensic accounting practitioners and academics can interact, share thoughts, and collaborate. As part of their activities, these associations also run certification programs for their members. Simply put, these associations have been serving social functions for their members who are generally like-minded and similarly employed (Markova *et al.*, 2013, p. 3).

In Indonesia, professional competence certification programs are managed and supervised by the National Body of Professional Certification (*Badan Nasional Sertifikasi Profesi* or BNSP) (Utami, Priantara and Manshur, 2011, p. 102). The agency was formed based on Government Regulation No. 23 the Year 2004 (on National Body of Professional Certification) as the national professional certification authority (BNSP, 2017). The BNSP is carrying out its duties in advancing the Indonesian workforce based on two main principles: demand-driven workforce development and competency-based training (CBT) (BNSP, 2017). Over the years, the BNSP has issued licenses to numerous professional certification institutes (*Lembaga Sertifikasi Profesi* or LSP) of various expertise areas to carry out the nation's certification process. At the time of writing, the LSP-AF is the only BNSP - approved institution which can carry out the certification process for Indonesian forensic auditors.

#### *A Collaboration Unlike Any Other*

As previously discussed in this paper, inviting practitioners to be involved in a forensic accounting education program can be challenging. Therefore, a collaboration initiative needs to be carefully designed and executed so that both sides (academics and practitioners) will receive equal benefits.

To support curriculum development, the Accounting Program of the UII initiated a collaboration with the LSP-AF through the signing of a Memorandum of Understanding (MoU) in 2018 based on which future collaborative programs would be carried out. Based on the MoU, the Accounting Program of the UII established an Assessment Center (*Tempat Uji Kompetensi* or TUK) to manage forensic audit certification programs under the LSP-AF supervision. Many forensic audit professionals and academics have undertaken their CFrA certification exams at this center.

According to Cheng *et al.* (2012, p. 691), a major benefit of professional certification is that it can be used to improve one's employment opportunity as it is considered proof of his or her capabilities. Potential employers will be greatly assisted in understanding the potential employees' skills and thus reducing the adverse selection problem due to asymmetric information (Cheng, Hsu and Chiou, 2012, p. 691).

The Certified Forensic Auditor (CFrA) credential is awarded to candidates who have passed the entire CFrA exams covering 27 units of competency. The list of the units are as follows (LSP-AF, 2019a):

#### *1. Prevention and Detection of Fraud (1<sup>st</sup> Cluster)*

- a. Conducting anti-fraud presentation

- b. Appreciating (evaluating) laws and regulations associated with fraud
- c. Appreciating (evaluating) professional standards associated with anti-fraud
- d. Evaluating internal control system
- e. Evaluating existing anti-fraud system
- f. Conducting technical assistance for implementation of the anti-fraud system

2. *Forensic Audit and Financial Loss Calculation Audit (2<sup>nd</sup> Cluster)*

- a. Identifying and reviewing issues
- b. Planning a forensic audit
- c. Gathering evidence
- d. Evaluating evidence
- e. Drafting and reviewing investigation working papers
- f. Preparing a forensic audit assignment report
- g. Conducting a case expose
- h. Preparing for an investigative assignment and evidence collection
- i. Performing fraud loss calculation
- j. Presenting the results of fraud loss calculation
- k. Drafting and reviewing working papers on fraud loss calculation
- l. Drafting and reviewing a report on fraud loss calculation

3. *Expert Witnessing and Asset Tracing (3<sup>rd</sup> Cluster)*

- a. Providing expert testimony before law enforcement investigators
- b. Providing expert witnessing service in a court of law
- c. Drafting report on expert witnessing in a court of law
- d. Gathering information on the concealment and conversion of assets
- e. Exchanging information with relevant parties
- f. Assisting in the confiscation of illicit assets
- g. Carrying out an inventory and verification of the assets which have been confiscated as requested by the authorities
- h. Drafting dan reviewing working papers on asset tracing
- i. Drafting and reviewing a report of asset tracing

A candidates' competence in the areas of fraud prevention, detection, and investigation, as well as financial loss calculation and asset tracing, is assessed through written exams. Meanwhile, his or her competence in case expose, and expert witnessing is assessed through a court simulation in which examiners will assume the roles of judges, prosecutors, defense attorneys, and police investigators. The examiners are all certified competency assessors with a CFrA credential. They are also retired police officers, prosecutors, and government auditors with decades of experience in their respective fields.

To be eligible to sit in a CFrA exam, a candidate must meet the following requirements (LPFA, 2019).

1. Holds a bachelor's degree in accounting or other areas (for Cluster 1, 2, and 3)
2. Completed a financial audit training acknowledged by the LSP-AF (for candidates who are not from an accounting background) (for Cluster 1, 2, and 3)
3. Completed a forensic audit training acknowledged by the LSP-AF (Cluster 1, 2, and 3)
4. A minimum of three years of working experience (only for Cluster 2 and 3)

As part of the collaboration with the LSP-AF, the undergraduate accounting students who already pass the forensic audit subject can take the Cluster 1 exam despite not yet holding a bachelor's degree. At the time of writing, no other universities in the country can administer the CFrA Cluster 1 exam to their undergraduate students. The exam is scheduled to be conducted twice a year, one exam<sup>6</sup> per semester. According to the rules set by the LSP-AF, every failed candidate can take two remedial exams. In each remedial exam, a candidate is examined based only on the failed units of competency from the previous exam. Candidates who fail both remedial exams will have to make a new registration and take the entire exam all over again. The CFrA Cluster 1 Program for undergraduate students at UII's Accounting Program was officially launched in September 2018. The first batch of undergraduate students took the Cluster 1 exam In February 2019. After three exams (including two remedial exams) in February and September 2019, 18 out of 24 candidates finally managed to pass the exam and became certified experts in fraud prevention and detection.

### **Initiating a Re-Invention: Can One Subject Make a Difference?**

As previously discussed in this paper, the CFrA Cluster 1 exam for undergraduate students is among Indonesia's latest forensic accounting education innovations. The Accounting Program of UII was chosen to run the program for the first time.

As part of the teaching process and to achieve the program's objectives, all forensic audit topics taught in class need to be in line with the required competencies set by the LSP-AF to prepare undergraduate accounting students for the certification exam. The below table shows a comparison between in-class materials and certification materials.

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<sup>6</sup> When needed, one remedial exam can be held in addition to the initial exam in the same semester. This means, four exams can be conducted in one year, two initial exams and two remedial exams.

		Certification Materials						
Class Materials		1	2	3	4	5	6	
			Conducting anti-fraud presentation	Appreciating (evaluating) professional standards associated with fraud	Appreciating (evaluating) professional standards associated with anti-fraud	Evaluating internal control systems	Evaluating anti-fraud systems	Providing technical assistance for the implementation of anti-fraud systems
	1	Introduction	V					
	2	Overview of fraud	V	V	V			
	3	Fraud - Asset misappropriation	V					
	4	Fraud - Financial statements fraud - 1	V					
	5	Financial statements fraud - 2	V					
	6	Corruption – 1	V					
	7	Corruption – 2	V					
	<b>Mid-Term Exam</b>							
	8	Overview of fraud investigation						
	9	Fraud detection					V	V
	10	Planning and conducting an investigation						
11	Evidence gathering							
12	Interview							
13	Fraud prevention				V	V	V	

	14	Other fraud schemes						
<b>Final Exam</b>								
<b>Certification Exam</b>								

**Table 1: In-class materials vs. certification materials**

As depicted by Table 1, certification materials are delivered as part of the forensic audit subject to ensure that students will receive sufficient theoretical and practical knowledge on prevention, detection, investigation, and report presentation. The areas marked with ‘V’ indicate the intersections between in-class materials topics and certification materials topics.

Before launching the CFrA Cluster 1 certification program at the Accounting Program of UII, the program coordinator presented the planned forensic audit curriculum before the LSP-AF board to ensure conformity with its competence standard. The LSP-AF provides a special teaching module covering fraud prevention and detection topics to assist lecturers preparing their teaching materials for undergraduate students. Students will learn the module together with other materials in the forensic audit subject. The CFAS has been working closely with the LSP-AF to continuously develop the teaching module for the CFrA Cluster 1 certification scheme, in particular, to keep it updated with recent trends in both the academic and professional worlds. Overall, there are three exams that students must pass from the forensic audit subject; mid-term exam, final exam, and certification exam. Whereas the first two exams focus on testing students’ theoretical knowledge, the competence certification exam assesses their practical knowledge level.

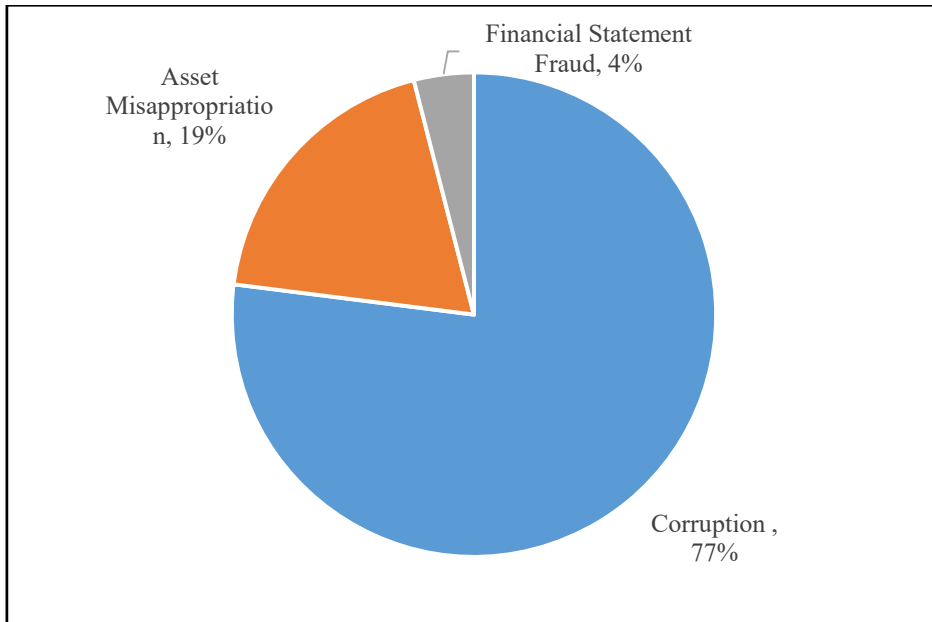
The undergraduate forensic accounting program's teaching processes at the Accounting Program of UII are designed to balance theoretical with practical knowledge using a range of methods such as lectures, assignments, case studies, and presentations. Teaching materials are taken from various books and articles on forensic accounting and multiple online sources for developing academic knowledge. Materials for developing and strengthening students’ practical knowledge for certification purpose are taken from the special teaching module issued by the LSP-AF, which include:

1. Conducting anti-fraud presentation
  - a. Selecting relevant references according to the need of the target audience
  - b. Formulating contents of the references into a presentation format
  - c. Conducting anti-fraud presentation properly
  - d. Writing an activity report on the presentation
  - e. Providing consultancy to the participants
2. Appreciating (evaluating) laws and regulations associated with fraud
  - a. Accessing information on the existing laws and regulations on fraud
  - b. Analyzing laws and regulations on fraud
  - c. Drawing conclusions from the laws and regulations on fraud
3. Appreciating (evaluating) professional standards associated with anti-fraud

- a. Accessing information on the existing professional standards on anti-fraud
  - b. Analyzing contents of professional standards on anti-fraud
  - c. Drawing conclusions from professional standards on anti-fraud
4. Evaluating internal control system
    - a. Preparing an internal control evaluation
    - b. Conducting internal control evaluation
    - c. Presenting evaluation results
    - d. Writing an evaluation report according to the predetermined format
  5. Evaluating existing anti-fraud system
    - a. Preparing the evaluation activity
    - b. Conducting an evaluation
    - c. Presenting evaluation results
    - d. Writing an evaluation report draft
  6. Conducting technical assistance for implementation of the anti-fraud system
    - a. Preparing a technical assistance activity
    - b. Conducting technical assistance activities
    - c. Assisting in system implementation
    - d. Presenting the results of the activities
    - e. Writing a technical assistance report

Due to the origin of the CFrA certification scheme, most of the practical knowledge materials focus on anti-fraud practices in the Indonesian public sector, a large portion of which are associated with anti-corruption.

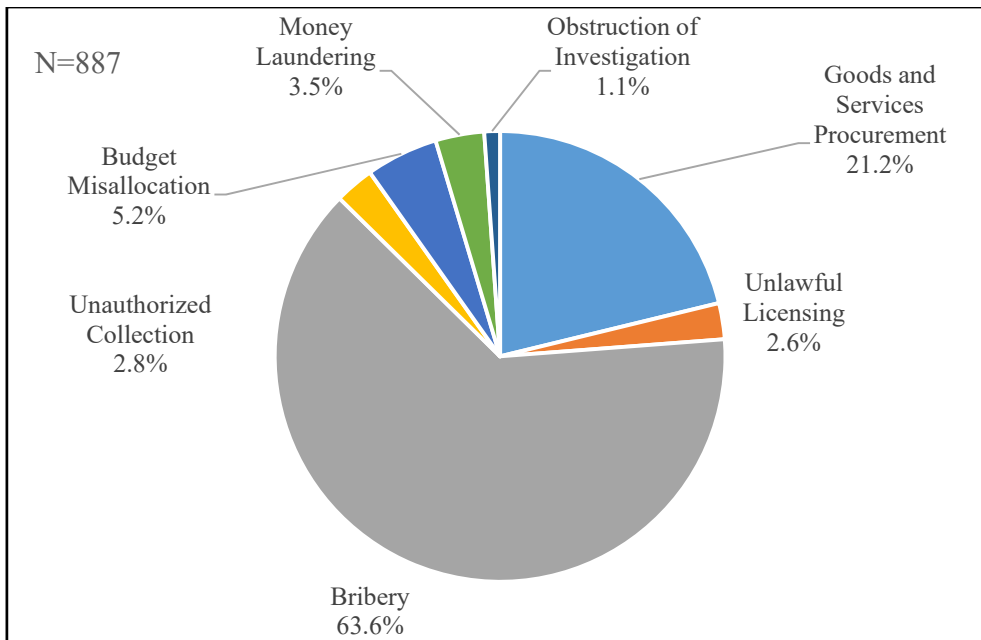
Corruption has been the most highlighted type of fraud in Indonesia for decades. According to the 2016 Fraud Survey by the ACFE Indonesia Chapter, 77% of surveyed respondents stated that corruption is the most prevalent type of fraud in Indonesia (ACFE Indonesia Chapter, 2017).



**Figure 1: Categories of fraud in Indonesia**

Source: ACFE Indonesia Chapter (2017)

According to the Corruption Eradication Commission (KPK) statistics, over 60% of major corruption cases investigated by the commission between 2004 and 2018 were related to bribery. Also, over 21% of the cases were associated with goods and services procurement.



**Figure 2: Corruption cases investigated by the Corruption Eradication Commission (2004 – 2018)**

Source: Corruption Eradication Commission (2019)

All three founding institutions of the LSP-AF; the Indonesian National Police (POLRI), the Office of Prosecutors (Kejaksaan), and the Finance and Development Supervisory Agency (BPKP), are among the key stakeholders in the prevention, detection, investigation, and prosecution of fraud in the Indonesian public sector. Whereas the National Police and the Office of Prosecutors focus more on fraud investigation and prosecution, the BPKP's role covers mostly the prevention and detection of fraud in public institutions. However, when needed, the BPKP auditors can also perform investigations (i.e., generally dubbed as 'investigative audit') for other agencies and provide expert testimonies in the courts.

An objective of the undergraduate forensic accounting education at the Accounting Program of UII is to prepare its accounting graduates to contribute to Indonesia's anti-fraud practices. The CFrA Cluster 1 program, which emphasizes building accounting graduates' competence in preventing and detecting fraud within organizations, is designed to achieve this objective. As shown in Table 1, this also includes being able to conduct activities to educate other people on good anti-fraud practices. Such activities include but are not limited to gathering, formulating, and presenting relevant anti-fraud materials in front of an audience effectively and efficiently.

A competent forensic auditor needs to have a sufficient understanding of the existing regulatory framework and professional standards when performing their duty. It is noteworthy; however, concerning such standards, different institutions may have to comply with different standards when performing their tasks since not all auditors are equal in terms of authorities. For example, investigators who work for the KPK have the authority to arrest corruption suspects and are armed with extensive access to information and evidence sources. On the other hand, investigators from private institutions (e.g., accounting firms) often have to rely on their ingenuity in coping with the various limitations in carrying out their investigative works.

According to the LSP-AF's competence standard, a forensic auditor's competency must also include the ability to evaluate the existing internal control and anti-fraud systems within an organization (LSP-AF, 2019b). He or she must be able to identify the strengths and weaknesses of the system from which future improvements can be made. Furthermore, the LSP-AF's standard also requires a competent forensic auditor to be able to assist an organization in implementing an anti-fraud system (LSP-AF, 2019b). He or she must be able to provide technical assistance in the implementation process, including the documentation of the process.

Boritz and Carnaghan (2017, pp. 290–291) argued that several major challenges that need to be addressed when conducting a competence-based accounting education program are:

1. The 'face validity' issue, which concerns whether or not the test instruments actually measure what they are supposed to measure with regard to students' competence.
2. Differences in expectation of the desired levels of competence between university shareholders (e.g., lecturers and students) and the certifying professional body.
3. The existing competency-based curriculum and the associated learning process may not guarantee that graduates will be capable of performing the required technical competencies at the required level of proficiency.



4. Integrating all the required competencies into the existing university programs can be difficult due to the existing constraints. Universities often have to face limitations in terms of time and resources in ensuring that students will achieve the specified competence, which may lead to ‘curriculum overload.’ Lecturers may have difficulty covering the required material, whereas students may feel overwhelmed by the material amount.
5. Lack of evidence that the adoption of the competence-based approach in students’ learning process and the acquired qualification will improve their entry into the designated profession.

As a competence-based education program, the forensic accounting program at the Accounting Program of UII also faces similar challenges, most notably in integrating the required competencies into the existing accounting curriculum without resulting in ‘curriculum overload.’ As a result, at the time of writing, there is only one forensic audit subject offered to undergraduate students, which raises the question of ‘Can one subject make a difference?’ To overcome this issue, the Center for Forensic Accounting Studies (CFAS) organized non-credit forensic audit classes to advance students’ knowledge on multiple forensic audit topics, mainly related to the prevention and detection of fraud, to prepare them for the certification exam. Each class is managed by a lecturer with a full CFrA credential.

The ‘face validity’ problem has been addressed mainly by the existence of the BNSP as the nation’s competence certification authority. Over the years, the agency has conducted assessments on numerous competence certification program proposals from various professional certification institutes (LSPs) across the nation. According to the agency’s guideline on professional competence certification programs (*Program Pelaksanaan Sertifikasi Kompetensi Kerja* or PSKK), the assessment's scope includes administrative aspects, technical aspects, financial aspects, and other aspects (BNSP, 2019). The BNSP has been known to be meticulous in assessing competence certification proposals to avoid potential problems in the future.

The collaboration between the Accounting Program of the UII and the LSP-AF is a strategic decision in addressing the challenges that come with a competence-based forensic accounting education program, especially regarding the differences of expectations between university shareholders and the certifying professional body. The CFrA Cluster 1 certification exam as part of the forensic audit subject serves as an indicator of the learning process's success, which assures graduates’ capability in performing the technical competencies at the required level of proficiency. A challenge that is yet to be addressed is the lack of evidence indicating that the acquired qualification actually improves graduates’ entry into the designated profession, primarily because the undergraduate certification scheme is the first in the country.

After passing the CFrA Cluster 1 exam, an undergraduate student will receive a certificate of competence from the LSP-AF with an acknowledgment (i.e., in the form of a silver stamp) from the BNSP. After acquiring a minimum of three years of working experience, they may undertake the Cluster 2 and 3 exams to be eligible to receive their full CFrA credential at any approved Assessment Center (TUK) in the country.

From the experiential learning and signature pedagogies perspectives, the CFrA Cluster 1 Program at the Accounting Program of UII represents an effort to prepare undergraduate accounting students to fulfill employers' expectations by using a modified version of a professional certification scheme. Admittedly, the program is still far from perfect as several aspects of it still need to be refined for future improvements.

In summary, several prominent features of a program like the CFrA Cluster 1 may help universities be a step closer to fulfilling employers' expectations. Among the benefits of such a program includes:

- Continuous supports from people (e.g., retired senior practitioners) who had been in the forensic accounting-related professions (e.g., government auditors, prosecutors, and policemen) for decades in developing the appropriate teaching tools for the program.
- Access to currently active practitioners through retired practitioners for supporting activities such as guest lectures, general lectures, and case study formulation.
- Access for the newly graduated students to a network of practitioners through their membership in the AAFI
- Opportunity to return to university to take further certification exams (Cluster 2 & 3) after fulfilling the required three-year working experience under a special arrangement<sup>7</sup>.

### **Future Directions**

As demonstrated by the forensic accounting education program at the Accounting Program of UII, fulfilling the profession's demands has always been a significant challenge for a university. Based on their experience in teaching forensic accounting, Heitger and Heitger explained:

... the field of forensic accounting was broad...Even individuals practicing forensic accounting on a full-time basis tended to place boundaries on the field that paralleled their own practice and experiences...This apparent lack of structure for forensic accounting did not prohibit the creation of forensic courses in specific forensic areas, such as fraud detection of litigation support and expert witnessing, but it did impact one's ability to describe the world of forensic accounting to the larger academic accounting community and to garner support in the professional community for forensic accounting courses (2008, p. 566).

Forensic accounting is a unique discipline characterized by its dynamics and flexibility. It is part of the problem-solving process within organizations, and thus it is meant to be a 'problem-based' instead of merely a 'rule-based' discipline. A significant challenge in the formulation of forensic accounting programs at universities is the lack of a 'one-size-fits-all' standard in the profession. Even the definition of forensic accounting itself often varies across scholars and professionals and may create confusion as some of them are contradictory (Huber, 2012). To cope with these challenges, strengthening collaboration between professionals and academics should always be a priority for higher education institutions with forensic accounting programs.

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<sup>7</sup> At the time of writing, the Accounting Program of the Islamic University of Indonesia (UII) is still negotiating with the LSP-AF on the design of the Cluster 2 and 3 programs.

Regarding the development of an effective forensic accounting curriculum, future studies are still required to accurately identify the profession's required skills and how to provide them through the learning process at universities. Another critical issue is finding the most viable ways of keeping in touch with professional networks through various activities to keep practitioners and academics on the same page. Also, as previously mentioned in this paper, universities need to formulate a means to assess the impact of their forensic accounting programs on graduates' success in entering the profession

Finally, although not as widely covered in mass media as corruption in the public sector, fraud is also a significant problem in the Indonesian private sector. Despite the lack of statistical data on the number of fraud cases in the Indonesian private sector and losses caused by them, evidence suggests that it may well be as pervasive as those in the public sector. For example, according to the Corruption Eradication Commission (KPK) statistics, from 2004 to 2018, over 23 percent of corruption offenders investigated by the commission were working in the private sector (Corruption Eradication Commission, 2018). Therefore, a forensic accounting education program such as that of UII's Accounting Program may benefit from expanding students' competence by including forensic auditors' knowledge and skills in the private sector.

## Conclusion

As a relatively new discipline, forensic accounting is gaining popularity among universities across the world. Many universities offer various forensic accounting education programs to equip students with the necessary skills and knowledge on fraud and anti-fraud practices. These programs each have their own formulation of curriculum and teaching methodologies, yet all have one challenge in common, meeting the profession's demands. The very nature of forensic accounting as a 'problem-solving tool' for organizations creates an expectation that it must always keep up with the changes in the environment where it is being practiced. In other words, the profession's demands will always be changing in response to the changing environment. Referring to the undergraduate forensic accounting program at UII, it can be inferred that, using the experiential learning and signature pedagogies approaches, a forensic accounting education program will have a better chance of keeping up with such demands. These approaches are strengthened by collaborating with the relevant certification body to formulate the curriculum and conduct training and certification exams. Finally, the implementation of a forensic accounting program must be evaluated continuously in relation to the changes in the profession to ensure that it will always meet its objectives.

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