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Determinant of Audit Forensic in Indonesia

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Abstract

This study aims to examine the influence of determinants on forensic audits, which were conducted on educators and internal auditors in Indonesia. Empirical studies in a quantitative context include statistical analysis in data management. The sampling technique was carried out randomly from the population. Research with survey techniques with the help of questionnaires. Data analysis was carried out by direct and indirect tests with the help of WarpPLS (SEM). The results of this study indicate that communication skills has an effect on forensic auditing, problem solving skills has an effect on forensic auditing, presentation skills has an effect on forensic auditing, forensic accounting curriculum has an effect on forensic auditing, forensic accounting curriculum partially mediates the effect of communication skills on forensic auditing, the forensic accounting curriculum partially mediates the effect of problem solving skills on forensic auditing, and the forensic accounting curriculum does not mediate the effect of presentation skills on forensic auditing. The implications of this research are aimed at the auditor profession in Indonesia so that they pay more attention to their own ability to attend forensic auditor training and have professional certification before taking a forensic audit job.

Keywords: forensic audit; forensic accounting; audit job; internal audit; auditors

INTRODUCTION

Fraud is the primary object of combat in forensic and investigative auditing. The reasons for committing fraud are often triggered through pressure affecting the individual, rationalization, or opportunity. Fraud will be committed if there is an opportunity where someone must have access to assets or have the authority to set up control procedures that allow fraud schemes to be carried out. The discipline of forensic accounting develops as the level of crime, corruption, lack of functioning of policy makers or regulations, weak

security systems, and others increase. This is also an indication that shows an increase in demand for forensic accountants (Mukoro et al. 2013). Forensic accountants require expertise and knowledge in addition to accounting knowledge to carry out their duties (Prabowo 2013a; 2013b).

Detecting and preventing fraud in the public and private sectors has always been a problem for law enforcement around the world, including Indonesia. The results of the PwC survey in 2022 show that although the level of economic and financial crime is stable, the impact of these crimes is quite large for corporations when measured by annual revenue. Globally in the financial sector, the dominating fraud types are customer fraud (44%) and cybercrime (38%), followed by Know-your-customer failure (29%).

The World Economic Forum (2018) states that with the emergence of crimetech, Financial Services Institutions and Public Institutions as the frontline in fighting financial crime need more sophisticated tools to monitor and track criminals and their transactions. One of the tools used is reliable and accurate data as the key to success in dealing with financial crime, while there are challenges in managing the quality of data that continues to increase (EY, 2021).

Examination procedures will be effective if they combine financial measurement and non-financial measurement (Ames et al., 2012; PCAOB, 2004). Financial measurement is a commonly used way to detect red flags today. Meanwhile, non-financial measurement is the evidence gathering steps used by forensic accountants in investigating suspected fraud cases. Generally, non-financial measurement is in the form of qualitative measurement using the interview method. Learning outcomes from an education and training center (pusdiklat) and universities in accounting are often criticized for not meeting the demand for labor market competencies (Adler et al., 2000; Suryawathy & Putra, 2016). Blix et al. (2021) stated the importance of including data analysis skills and understanding the logic behind data analysis in preparing for professional expectations of future accountants. Some researchers suggest including forensic accounting competencies (Mahsun et al., 2021; Prabowo, 2021). Another argument may suggest the coverage of basic accounting curriculum because the coverage of forensic accounting is considered too wide.

Forensic accounting curriculum has several skills sets and in general

auditors need non-financial measurement competencies based on qualitative data in investigative audits. Non-financial measurement / non-technical skills are usually in the form of communication and interpersonal skills (Suryawathy & Putra, 2016; Weil et al., 2004) which are very useful in extracting and evaluating fraud evidence. Weil et al. (2004) summarized the competencies that are the basic attributes of an accountant in the fields of auditing, reporting, reconstruction and bankruptcy, management accounting, and taxation, into three sets of skills, namely communication skills, problem-solving skills, and presentation skills. Communication skills relate to the exploration of questions in interviews with the aim of identifying problems. Problem-solving skills are decision-making on all information obtained even if it is only based on incomplete information. Presentation skills relate to expressing ideas, judgments, and presenting problems and solutions in various points of view to managers and stakeholders. In general, other skill sets that auditors need to obtain are the ability to analyze data (McMullen & Sanchez, 2010), simplify complex problems, problem solving (M. Bhasin, 2016) and present legally accountable opinions (Kramer et al., 2017).

This study aims to identify the gap between practice needs and the output of audit education and training centers and identify the contribution of forensic accounting curriculum in filling the gap. It further explores possible best strategies in shaping competent and practice-ready learning outcomes as auditors based on various previous studies. This study contributes to audit education and training centers and universities that are trying to develop their curriculum, develop learning methods, and evaluate curriculum gaps and current audit practice needs. Furthermore, this study contributes to audit education and training centers and universities by providing consideration for the development of strategic plans and learning programs. It may also contribute to prospective auditors who are considering alternative audit training curricula by providing competency recommendations for current audit practice needs.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Stakeholder Theory

This research uses stakeholder theory. Stakeholders are any group or individual who can affect or be affected by the achievement of an organization's goals (Freeman, 2015).

Stakeholders are any party or group that has an interest in the existence of an organization or events in an organization either directly or indirectly (Wibisono, 2007). The parties with an interest in the audit are creditors, investors, the government, the audit standards board, and the public. Regarding the level of satisfaction of audit service users, stakeholders are more satisfied with the audit opinion of forensic accountants because they can provide considerations from a legal perspective in addition to financial accounting (Mahsun et al., 2021).

The first thing about stakeholder theory is that stakeholders are a system that is explicitly based on a view of an organization and its environment, regarding the complex and dynamic nature of the mutual influence between the two. Stakeholders and organizations influence each other, this can be seen from the social relationship between the two in the form of responsibility and accountability. Therefore, the organization has accountability to its stakeholders.

The relevance of this research is that auditors need forensic accounting competence to carry out an investigative audit assignment (Mahsun et al., 2021; Yudhiyati, 2020). On the basis of the level of satisfaction of one of the stakeholders and the needs of accounting professionals regarding forensic accounting, forensic accounting competence can minimize the expectation gap between various stakeholders, for example, the expectation gap between the Audit Standards Board and the Auditor. The auditing standards board has set a standard on the implementation of Fraud Risk Assessment (FRA) but not many auditors understand FRA as mandatory in audit procedures (SAS 99, ISA 240).

Companies' demand for candidates with forensic accounting skills continues to increase (Kramer et al., 2017; Ramadhan, 2021). Currently in Indonesia, academics agree that forensic accounting skills need to be taught to students to complement future investigation needs (Prabowo, 2021). Other empirical evidence states that candidates who have completed forensic accounting courses have a higher potential to be recruited than candidates who have not taken forensic accounting courses (Mounce & Frazier, 2002). Even according to Kramer et al., (2017) forensic accounting skills can help professionals in pursuing careers as consultants, managers, and auditors.

Forensic Audit

A forensic audit is a combined expertise audit that includes accounting, auditing and legal/regulatory expertise with the hope that the results of the audit will be used to support legal proceedings in court or other legal needs. Forensic audit incorporates legality as well as appropriate, regular, investigative, and financial auditing techniques (Saputra et al., 2019). The main objective is to find out whether the true business value has been reflected in the financial statements and whether fraudulent practices have occurred (Saputra, 2020). Forensic audits are carried out in order to provide expert support in the legal process of providing expert testimony in litigation processes. Forensic audit, which was previously known as forensic accounting, contains the meaning, among other things, "regarding the court". Apart from that, it is also something related to the application of scientific knowledge to legal issues (Saputra et al., 2021).

Forensic Accounting

Forensic accounting is the act of determining, recording, analyzing, classifying, reporting and confirming historical financial data or other accounting activities for the resolution of current or future legal disputes. This historical data is also used for the evaluation of financial data in the settlement of legal disputes in the future.

The definition of forensics in the accounting profession relates to the linkage and application of financial facts to legal issues. Forensic accounting consists of auditing accounting records to look for evidence of fraud (fraud and forgery). Forensic accounting is an area of intuition that uses investigative and auditing techniques, integrates them with accounting and commercial skills, gives testimony in court through expert witnesses, solves complex financial problems, carries out fraud investigations (Saputra et al., 2020). Forensic accounting obtains an in-depth examination of the business and helps for a better understanding of the accounting system held by the business.

Based on the discussion and theory above, this study has seven hypotheses, which are as follows.

H_1: Communication skills affect Forensic Audit

H_2: Problem solving skills affect Forensic Audit

H_3: Presentation skills affect Forensic Audit

H_4: Forensic accounting curriculum affect forensic auditing

H_5: Communication skills affect Forensic Auditing through the forensic accounting curriculum

H_6: Problem solving skills affect Forensic Auditing through the forensic accounting curriculum

H_7: Presentation skills affect Forensic Auditing through the forensic accounting curriculum

METHOD

The subjects of this research are Educators and internal auditors in Indonesia. The target sample of this study is the number of variables (4 variables) multiplied by the number of observations / variable indicators (20 indicators), namely 4 x 20 = 80 people (Hair, 2006). But, the sample size of this study is 174 people. This study uses proportional random sampling technique to determine the sample of teaching accountants and auditors in Indonesia.

Data Collection Technique

The data collection technique used in this study is to use a questionnaire by making a list of written questions about the items of the research variable indicators to obtain the objectives to be achieved. The questions in this research questionnaire have been developed and adjusted by researchers from previous research. Data collection and sources were obtained by distributing questionnaires and interviews with direct questions to respondents in a non-structural manner. The distribution of questionnaires was submitted directly or via google form.

Data Analysis Techniques

The analysis technique used in this research is Partial Least Square (PLS) with the help of WarpPLS software. PLS is a powerful analysis method because it is not based on many assumptions. PLS because the PLS method has its own advantages including: data does not have to be normally distributed, multivariate (indicators with categorical, ordinal, interval to ratio scales can be used in the same model), and the sample size does not have to be large. Although PLS is used to confirm the theory, it can also be used to explain whether or not there is a relationship between latent variables. PLS can analyze at the same time constructs formed with reflexive indicators and formative indicators and this is not possible in the Structural Equation Model (SEM) Testing the goodness of fit of the outer model includes:

1) Convergent validity is intended to test whether each indicator on a

latent variable is able to explain the latent variable. An indicator is said to be valid if it has a loading factor value above 0.5.

2) Discriminant Validity describes the amount of variance that can be explained by the items compared to the variance caused by the measurement error. An indicator is said to have good discriminant validity if it has an AVE (Average Variance Extracted) value of more than 07.
3) Composite Reliability is intended to see the reliability of a construct. The indicators for each latent variable have reliability if they have a composite reliability value of more than 0.5.

Furthermore, there is an inner model test. First, if the R-Squared or Adjusted (R2) value calculatedis0.75 then the model is strong, if the value is equal to0.50 then the model is moderate, and if the valueof 0.25 indicates that the model is weak. Second, if the predictive relevance value (Q2) > 0 then it showsthat there is predictive relevance in the variable model independent with dependent. Third, Model fit test is used to determine whether the model is suitable or not. The indicators used include APC, ARS, AARS, AVIF, AFVIF, GoF, SPR, RSCR, SSR, and NLBCDR.

Finally, there is hypothesis testing. The hypothesis testing is done by using the pathanalysis that can be used to performdirect and indirect testing for intervening variables or mediating relationships between variablesindependent with dependent (Ghozali & Latan, 2015). The criterion in testing the hypothesis in research is if the value significant or p-value of ≤ 0.05 or 5%, the hypothesis in this study is accepted. In addition, it is necessary to lookat the direction of the beta coefficient, positive or negative.

RESULTS AND DISCUSSION

In Partial Least Square (PLS), there are 2 types of measurement models, namely the outer model and the inner model. The function of the outer model measurement is to see the relationship between indicators and latent variables. Meanwhile, the function of the inner model is to see the relationship between latent variables. In the study there were 3 independent variables, 1 intervening variable, and 1 dependent variable. Variable X1 has 3 indicators, namely X1.1, X1.2, and X1.3. Then, variable X2 has 9 indicators, namely X2.1, X2.2, X2.3, X2.4, X2.5, X2.6, X2.7, X2.8, and X2.9. The X3 variable has 8 indicators, namely X3.1, X3.2, X3.3, X3.4, X3.5, X3.6, X3.7, and X3.8.

Table 1. Result of Convergent Validity (Initial Iteration)

No.	Indicator	Factor Loading	Notes	P Value	Notes
1	X1.1	0,793	Fulfilled	<0.001	Fulfilled
2	X1.2	0,865	Fulfilled	<0.001	Fulfilled
3	X1.3	0,774	Fulfilled	<0.001	Fulfilled
4	X2.1	0,582	Fulfilled	<0.001	Fulfilled
5	X2.2	0,444	Not Fulfilled	<0.001	Fulfilled
6	X2.3	0,594	Fulfilled	<0.001	Fulfilled
7	X2.4	0,732	Fulfilled	<0.001	Fulfilled
8	X2.5	0,755	Fulfilled	<0.001	Fulfilled
9	X2.6	0,677	Fulfilled	<0.001	Fulfilled
10	X2.7	0,636	Fulfilled	<0.001	Fulfilled
11	X2.8	0,195	Not Fulfilled	0,004	Fulfilled
12	X2.9	-0,002	Not Fulfilled	0,488	Not Fulfilled
13	X3.1	0,819	Fulfilled	<0.001	Fulfilled
14	X3.2	0,830	Fulfilled	<0.001	Fulfilled
15	X3.3	0,882	Fulfilled	<0.001	Fulfilled
16	X3.4	0,876	Fulfilled	<0.001	Fulfilled
17	X3.5	0,852	Fulfilled	<0.001	Fulfilled
18	X3.6	0,798	Fulfilled	<0.001	Fulfilled
19	X3.7	0,508	Fulfilled	<0.001	Fulfilled
20	X3.8	0,061	Not Fulfilled	0,21	Not Fulfilled
21	Z.1	0,585	Fulfilled	<0.001	Fulfilled
22	Z.2	0,778	Fulfilled	<0.001	Fulfilled
23	Z.3	0,742	Fulfilled	<0.001	Fulfilled
24	Z.4	0,614	Fulfilled	<0.001	Fulfilled
25	Z.5	0,580	Fulfilled	<0.001	Fulfilled
26	Y1	0,297	Not Fulfilled	<0.001	Fulfilled
27	Y2	0,445	Not Fulfilled	<0.001	Fulfilled
28	Y3	0,352	Not Fulfilled	<0.001	Fulfilled
29	Y4	0,458	Not Fulfilled	<0.001	Fulfilled
30	Y5	0,517	Fulfilled	<0.001	Fulfilled
31	Y6	0,586	Fulfilled	<0.001	Fulfilled
32	Y7	0,604	Fulfilled	<0.001	Fulfilled
33	Y8	0,573	Fulfilled	<0.001	Fulfilled
34	Y9	0,621	Fulfilled	<0.001	Fulfilled
35	Y10	0,594	Fulfilled	<0.001	Fulfilled
36	Y11	0,556	Fulfilled	<0.001	Fulfilled
37	Y12	0,347	Not Fulfilled	<0.001	Fulfilled
38	Y13	0,281	Not Fulfilled	<0.001	Fulfilled
39	Y14	0,275	Not Fulfilled	<0.001	Fulfilled
40	Y15	0,434	Not Fulfilled	<0.001	Fulfilled
41	Y16	0,390	Not Fulfilled	<0.001	Fulfilled
42	Y17	0,262	Not Fulfilled	<0.001	Fulfilled

Variable Z as an intervening variable has 5 indicators, namely Z1, Z2, Z3, Z4, and Z5. Furthermore, variable Y as the dependent variable has 17 indicators, namely Y1, Y2, Y3, Y4, Y5, Y6, Y7, Y8, Y9, Y10, Y11, Y12, Y13, Y14, Y15, Y16, and Y17.

Convergent Validity

The convergent validity test can be seen by the factor loading value (correlation between item scores/ component scores and construct scores) of the indicators that measure the construct. If the factor loading

value is> 0.50 or the P-Value value (significant factor loading) <0.05, then convergent validity is fulfilled.

Table 1 shows that most of the factor loading values are more than 0.50 or have a P-Value <0.05. However, there are several indicators that do not meet these criteria, namely indicators X2.9 and X3.8. Because there are 2 indicators that do not meet the minimum measurement criteria, it is necessary to test again by eliminating the related indicators. Thus, the second and third stages of convergent validity testing were carried out again.

Based on the results of iterations 2 and 3, the X2.9 and X3.8 indicators have been eliminated because they do not meet the minimum measurement criteria. In iteration 3, indicators have been produced that meet the minimum measurement criteria so that all indicators can be said to be valid.

Discriminant Validity

Discriminant validity relates to the principle that measures of different construct variables should not be highly correlated. To test discriminant validity, it can be done by looking at the loading and cross loading values. A model is said to be good if each indicator has the largest loading value compared to other loading values on other latent variables. In addition, testing discriminant validity can also be done by comparing the root of the AVE for each construct with the correlation value between constructs in the model, namely the square root of the AVE> correlation between latent constructs.

Based on the initial iteration, all indicators that make up the communication skills variable (X1), presentation skills (X3), and forensic accounting curriculum (Z) have met the discriminant validity criteria because they have the largest loading value compared to the loading value of other variables. However, in the problem solving skills variable (X2) and forensic audit (Y) there are several indicators that do not meet the criteria so that elimination is necessary. Thus, it is necessary to retest the discriminant validity of the next stage.

The result of iteration 4 to iteration 11 where in the initial iteration the indicator that has the smallest loading value is indicator X2.8 so that in iteration 4, indicator X2.8 is deleted. Furthermore, in iteration 5, the Y14 indicator is removed as the indicator that has the smallest loading value. In iteration 6, the removal of indicator Y13 was carried out and resulted in the loading

value of indicator Y17 not meeting the criteria. Furthermore, in iteration 7, the removal of indicator Y17 was carried out and resulted in the value of indicator Y12 having the smallest loading value which must be eliminated in the next iteration.

Then, in iteration 8, the removal of indicator Y12 was carried out and resulted in the loading value of indicator Y16 not meeting the criteria. In iteration 9, the removal of indicator Y16 which has the smallest loading value and produces indicator X2.2 which has the smallest loading value which must be eliminated in the next iteration. Furthermore, in iteration 10, X2.2 indicator is removed and X2.3 indicator is produced which has the smallest loading value which must be eliminated in the next iteration. In iteration 11, the removal of indicator X2.3 is carried out and results in indicator X2.1 as the last indicator that has a loading value so it must be eliminated.

Based on the final iteration, the X2.1 indicator is removed so that all indicators that make up X1, X2, X3, Z, and Y have met the discriminant validity criteria. This can be seen from the loading value of each variable which is greater than the loading value of other latent variables.

Another way that can be done to test discriminant validity is to compare the AVE root of each construct with the correlation value between constructs in the model, namely the square root of AVE> correlation between latent constructs.

The AVE root value of each variable is greater than the AVE root value of other variables. For example, X1 has an AVE root value of 0.811 where this value is greater than the AVE root value of other variables. This shows that all constructs in the model have met the criteria for discriminant validity, both by cross loading value and by AVE root.

Reliability Test

The reliability test shows the accuracy, consistency, and accuracy of the measuring instrument used in a measurement. Reliability tests can be measured using Cronbach's alpha and composite reliability values. The following is the value of composite reliability and Cronbach's alpha.

The construct is said to have good reliability if it has a composite reliability value> 0.70. Based on Table 3, it can be seen that all the coefficients above have a value greater than 0.7 so that they meet the composite reliability value. The construct is said to have good reliability if it has a Cronbach's alpha value of 0.6. Based on Table 4, it can be seen that all of the coefficients

Table 2. AVE Roots and Their Correlation

No.	Variable	Square Root of AVE					Notes
		X1	X2	X3	Z	Y	
1	X1	0.811	-0.088	0.225	0.205	0.100	Fulfilled
2	X2	-0.088	0.802	-0.054	0.172	0.126	Fulfilled
3	X3	0.225	-0.054	0.804	0.224	-0.150	Fulfilled
4	Z	0.205	0.172	0.224	0.665	0.319	Fulfilled
5	Y	0.100	0.126	-0.150	0.319	0.534	Fulfilled

Table 3. Composite Reliability Value

No	Variable	Composite Reliability Coefficients	Notes
1	X1	0.852	Fulfilled
2	X2	0.878	Fulfilled
3	X3	0.926	Fulfilled
4	Z	0.796	Fulfilled
5	Y	0.823	Fulfilled

Source: Data Processed (2023)

Table 4. Cronbach's Alpha Value

No	Variabel	Cronbach's Alpha Coefficients	Notes
1	X1	0.739	Fulfilled
2	X2	0.813	Fulfilled
3	X3	0.904	Fulfilled
4	Z	0.679	Fulfilled
5	Y	0.765	Fulfilled

Source: Data Processed (2023)

above have a value greater than 0.6 so that they meet the Cronbach's alpha value

R-Square

The R-Square value is used to measure the level of variation in changes in the independent variable on the dependent variable. An R-Square value of 0.75 indicates a substantial model, a value of 0.50 indicates a moderate model, and a value of 0.25 indicates a weak model. The following are the results of the R-Square value.

Based on the test results above, it can be seen that variable X which affects variable Y has an R2 value of 0.234 which indicates that the model is weak. Thus, it can be explained that the variables in this study only have an influence of 23.4% and the remaining 76.6% is influenced by other variables outside the study.

Q-Square

The Q-Square value is used to present the synthesis of cross validation and fitting functions with

Table 5. Model fit test

No.	Model Fit and Quality Indices	Fit Criteria	Analysis Result	Description
1	Average path coefficient (APC)	P<0,05	0.210, P=0.001	Qualified model fit
2	Average R-squared (ARS)	P<0,05	0.213, P<0.001	Qualified model fit
3	Average adjusted R-squared (AARS)	P<0,05	0.197, P<0.001	Qualified model fit
4	Average block VIF (AVIF)	Acceptable if <= 5, ideally <= 3.3	1.087	Ideal
5	Average full collinearity VIF (AFVIF)	Acceptable if <= 5, ideally <= 3.3	1.160	Ideal
6	Tenenhaus GoF (GoF)	small >= 0.1, medium >= 0.25, large >= 0.36	0.338	Medium
7	Sympson's paradox ratio (SPR)	Acceptable if >= 0.7, ideally = 1	1.000	Ideal
8	R-squared contribution ratio (RSCR)	Acceptable if >= 0.9, ideally = 1	1.000	Ideal
9	Statistical suppression ratio (SSR)	acceptable if >= 0.7	1.000	Ideal
10	Nonlinear bivariate causality direction ratio (NLBCDR)	Acceptable if >= 0.7	1.000	Ideal

Source: Data Processed (2023)

predictions of research variables and estimates or estimates of construct parameters. A model can be said to be good if it shows good predictive validity by having a Q2> 0. The following are the results of the Q-Square value.

Based on the test results above, it can be seen that variable X which affects variable Y has a Q2 value of 0.238. Thus, it can be explained that the structural model in this study has a good predictive relevance value because the Q2 value> 0.

Model Fit

The model fit test is carried out to find out and determine whether a research model is good/suitable or not. Based on the table 5, it is known that all indicators have met the predetermined criteria so that this research model has met the fit model requirements.

Hypothesis Testing

Direct Effect

Variable X1 to Variable Y

Based on Figure 1, it can be seen that the results of hypothesis testing on the direct effect model

produce a path coefficient value of 0.24 and a p-value of P < 0.001. The p-value criterion for the hypothesis to be accepted is P <0.05 so that hypothesis 1 (H1), namely communication skills (X1), has an effect on forensic auditing (Y) can be accepted.

Variable X2 to Variable Y

Based on Figure 2, it can be seen that the results of hypothesis testing on the direct effect model produce a path coefficient value of 0.23 and a p-value of P < 0.001. The p-value criterion for the hypothesis to be accepted is P <0.05 so that hypothesis 2 (H2), namely problem solving skills (X2), has an effect on forensic auditing (Y) can be accepted.

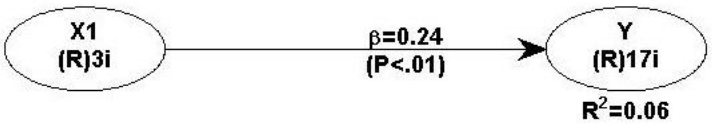

Figure 1. Direct Effect Model of Variable X1 on Variable Y

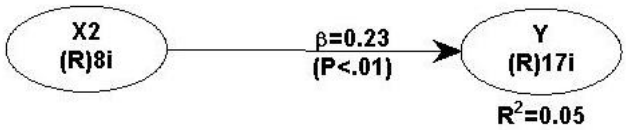

Figure 2. Direct Effect Model of Variable X2 on Variable Y

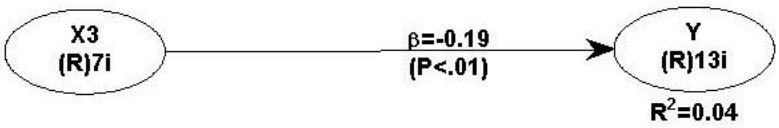

Figure 3. Direct Effect Model of Variable X3 on Variable Y

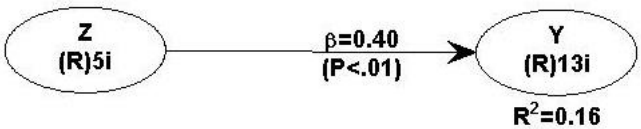

Figure 4. Direct Effect Model of Variable X3 on Variable Y

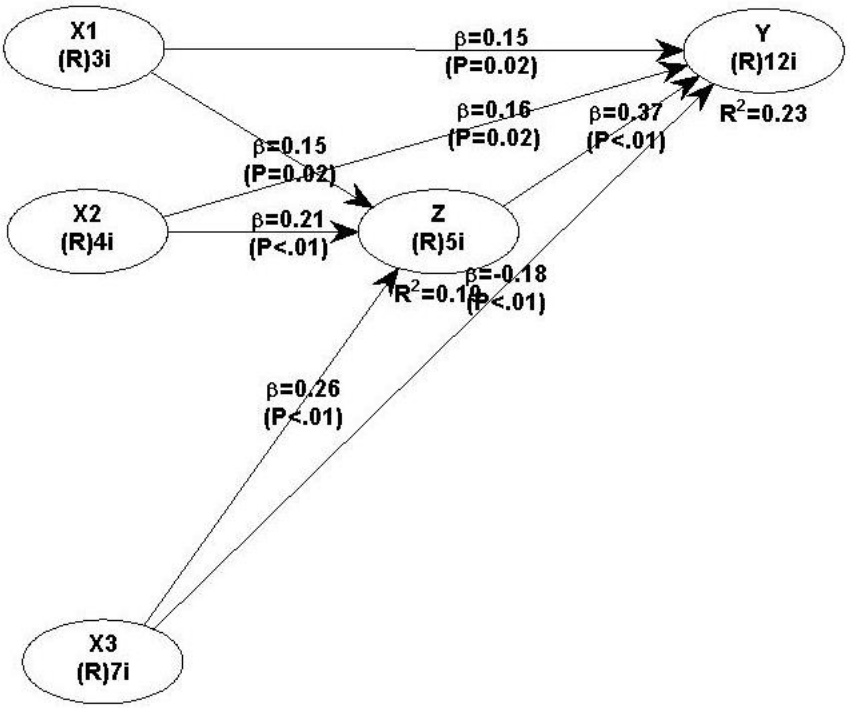

Figure 5. Indirect Effect Model

Variable X3 to Variable Y

Based on Figure 3, it can be seen that the results of hypothesis testing on the direct effect model produce a path coefficient value of -0.19 and a p-value of P < 0.001. The p-value criterion for the hypothesis to be accepted is P < 0.05 so that hypothesis 3 (H3), namely presentation skills (X3), has an effect on forensic auditing (Y) can be accepted.

Variable Z to Variable Y

Based on Figure 4, it can be seen that the results of hypothesis testing on the direct effect model produce a path coefficient value of 0.40 and a p-value of P < 0.001. The p-value criterion for the hypothesis to be accepted is P <0.05 so that hypothesis 4 (H4), namely the forensic accounting curriculum (Z) has an effect on forensic auditing (Y), can be accepted.

Indirect Effect

Based on Figure 1, it can be seen that the results of hypothesis testing on the direct effect model produce a path coefficient value of 0.24 and a p-value of P < 0.001. Thus, testing the direct effect model on communication skills (X1) on forensic auditing (Y) has an effect. Meanwhile, based on the results of indirect effect testing in Figure 5, it shows that the indirect effect coefficient of communication skills (X1) on forensic auditing (Y) is β = 0.15 and is

significant with a P-value of P = 0.02. Because the path coefficient value decreases but remains significant, the form of mediation is partial mediation. In other words, the forensic accounting curriculum partially mediates the effect of communication skills on forensic auditing. This shows that H5 can be accepted.

Based on Figure 2, it can be seen that the results of hypothesis testing on the direct effect model produce a path coefficient value of 0.23 and a p-value of P < 0.001. Thus, testing the direct effect model on problem solving skills (X2) on forensic auditing (Y) has an effect. Meanwhile, based on the results of indirect effect testing in Figure 5, it shows that the indirect effect coefficient of problem solving skills (X2) on forensic auditing (Y) is β = 0.16 and is significant with a P-value of P = 0.02. Because the path coefficient value decreases but remains significant, the form of mediation is partial mediation. In other words, the forensic accounting curriculum partially mediates the effect of problem solving skills on forensic auditing. This shows H6 can be accepted.

Based on Figure 3, it can be seen that the results of hypothesis testing on the direct effect model produce a path coefficient value of -0.19 and a p-value of P < 0.001. Thus, testing the direct effect model on presentation skills (X3) on forensic auditing (Y) has an effect. Meanwhile, based on the results of indirect effect testing in Figure 5, it shows that the indirect effect coefficient of presentation skills (X3) on forensic auditing (Y) is β = -0.18 and significant with a P-value of P < 0.01. Because the path coefficient value increases and remains significant, the mediation hypothesis cannot be supported. In other words, the forensic accounting curriculum does not mediate the effect of presentation skills on forensic auditing. This shows that H7 is rejected.

CONCLUSION, IMPLICATION AND LIMITATION

The conclusion of this study shows that communication skills has an effect on forensic auditing, problem solving skills has an effect on forensic auditing, presentation skills has an effect on forensic auditing, forensic accounting curriculum has an effect on forensic auditing, forensic accounting curriculum partially mediates the effect of communication skills on forensic auditing, the forensic accounting curriculum partially mediates the effect of problem solving skills on forensic auditing, and the forensic accounting curriculum does not mediate the

effect of presentation skills on forensic auditing.

The implications of this research are aimed at the auditor profession in Indonesia so that they pay more attention to their own ability to attend forensic auditor training and have professional certification before taking a forensic audit job.

This research is limited to internal auditors and lecturers teaching audit courses so that it is considered necessary to develop external auditors or public accounting firms and include a population of forensic certified auditors registered with the Indonesian Institute of Public Accountants. In addition, future research should consider variables based on stakeholder theory because audit work is a service job so it is necessary to pay attention to requests or demands of stakeholders such as internal and external pressures.

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