E-ISSN : 2721-3013
P-ISSN : 2721-3005
JOURNAL OF ACCOUNTING AND FINANCE MANAGEMENT (JAFM)
https://dinastires.org/JAFM dinasti.info@gmail.com +62 811 7404 455
DOI: https://doi.org/10.38035/jafm.v4i4
Received: 28 September 2023, **Revised:** 21 October 2023, **Publish:** 28 October 2023

The Influence of Carrying out Investigative Audits on the Effectiveness of Disclosure of Corruption Crimes (Case Study of Representatives of the West Sumatra Province Financial and Development Supervisory Agency)

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Abstract: The research aims to examine the effect of carrying out investigative audits on the effectiveness of disclosing criminal acts of corruption. This research was conducted at BPKP Representatives of West Sumatra Province. Data collection was carried out using a questionnaire as the primary data source. The data analysis method used is simple linear regression analysis. The results of the analysis show that the implementation of investigative audits has a positive and significant influence on the effectiveness of disclosing criminal acts of corruption. The ability of the independent variable to explain the dependent variable is 58.5%, while 41.5% is influenced by other variables outside this research.

Keywords: Investigative Audit, Effectiveness of Corruption Disclosure, Corruption Crimes.

INTRODUCTION

The authority of the Financial and Development Supervisory Agency to carry out investigative audits is often subject to challenges from defendants of criminal acts of corruption. However, despite the lawsuit, law enforcement officials still asked BPKP to carry out investigative audits and calculate state financial losses in cases of criminal acts of corruption. This indicates that investigative audits carried out by BPKP are still needed by law enforcement officials in handling corruption cases.

One example of a lawsuit over BPKP's authority to determine state financial losses is *the judicial review* filed by former PLN CEO Eddie Widiono Suwondho. Based on this *judicial review*, the Constitutional Court issued Constitutional Court Decision Number 31/PUU-X/2012 dated 23 October 2012, which stated that the Constitutional Court recognized the authority of the BPKP to conduct investigative audits. This also strengthens Presidential Decree of the Republic of Indonesia Number 103 of 2011 and Government Regulation number 60 of 2008 regarding BPKP's authority to conduct investigative audits.

PP number 60 of 2008 article 49 states that "To strengthen and support the effectiveness of the Internal Control System as intended in paragraph (1): a. Internal supervision over the implementation of tasks and functions of Government Institutions

including accountability of state finances; and b. coaching the implementation of SPIP". In this regard, investigative audits are included in one of the tasks carried out by BPKP in carrying out internal supervision over the implementation of the duties and functions of these government agencies.

The Financial and Development Supervisory Agency (BPKP) has its head office located in Jakarta. Apart from that, BPKP also has representative offices in every province in the Republic of Indonesia. Each representative office has responsibility for supervisory functions in their respective provinces. One form of supervision carried out by BPKP is an investigative audit. Investigative audits, including investigative audits carried out by BPKP, aim to uncover irregularities and legal violations that have occurred. BPKP carries out investigative audits at the request of law enforcement officials (police and prosecutors). From the results of this investigative audit, law enforcement officials can continue investigating the case until the trial process and the judge's decision is issued.

One of the many BPKP representative offices spread throughout Indonesia is the West Sumatra Province BPKP Representative Office. The West Sumatra Province BPKP Representative is the BPKP representative tasked with carrying out supervision in the West Sumatra region. The West Sumatra Province BPKP Representative Office is located in Padang City. Based on the Government Agency Accountability Report (LAKIP) for Fiscal Year 2015 dated 26 February 2016, employee positions as of 1 January 2016 numbered 137 people with details of ten Structural Officials, 73 Auditor Functional Officials (PFA), 23 General Functional Officials (PFU), and 31 freelance daily workers (THL). If we look at the latest level of education, the composition of West Sumatra Province BPKP Representative employees is two elementary school graduates, two junior high school graduates, 37 high school graduates, 26 D3 graduates, 65 undergraduate graduates, and five master's graduates. Of the numbers mentioned previously, the PFA that will be the object of research are PFA with a minimum education level of D3.

As previously mentioned, one of the tasks carried out by the BPKP, including the West Sumatra Province BPKP Representative, in carrying out its supervisory function is to carry out investigative audits. West Sumatra Province BPKP representatives carry out investigative assignments based on the development of operational audit results, public reports/complaints, requests from investigative agencies/court decisions, and requests from Assignment Objects that require investigative products. Most of the investigative assignments to the West Sumatra Province BPKP Representative are carried out based on requests from law enforcement officials, namely the police and prosecutors. One of these investigative assignments is an investigative audit. The investigative audit carried out by the West Sumatra Province BPKP Representative is expected to have an influence on the effectiveness of disclosing criminal acts of corruption so that it can assist the investigating agency/APH in carrying out its duties. In this regard, the author is interested in examining how much influence the investigative audit carried out by the West Sumatra Province BPKP Representative had on the effectiveness of disclosing criminal acts of corruption.

In previous studies, research has been carried out several times regarding the effect of carrying out investigative audits on the disclosure of criminal acts of corruption or irregularities. Ahadian (2010) in his case study of social fund irregularities found that investigative audits played a role in uncovering irregularities. This is because investigative audits aim to reveal indications of state/regional losses and/or criminal elements (Article 13 of Law No. 15 of 2004). However, Rahmat in his studies at the Internal Audit Department of PT. Indoagung Multikreasi Industri (2014) found that investigative audits had no effect on the effectiveness of implementing partial fraud proof procedures. Expertise in investigative audits also determines the effectiveness of implementing fraud proof procedures. Based on the results of his research, Rahmat (2014) concluded that auditors who do not have expertise in investigative audits will not be able to carry out fraud proof procedures effectively.

Fauzan, et al. (2014) in their research found that forensic accounting and investigative audits had a very significant effect, both partially and simultaneously, on *fraud disclosure* .

From the explanation above, we can see that the investigative audit carried out by BPKP is expected to have an influence on the effectiveness of disclosing cases of criminal acts of corruption committed by law enforcement officials. Because, if the investigative audit carried out by the BPKP has no effect, then it is impossible for the law enforcement officials to continue asking the BPKP to carry out an investigative audit. This can also be seen from the results of previous research conducted by Ahadian (2010) and Fauzan, et al. (2014).

The author is interested in understanding how the investigative audit carried out by BPKP influences the effectiveness of disclosing cases of criminal acts of corruption. So the author feels it is necessary to raise this issue in a study which aims to see the effect of investigative audits on the effectiveness of disclosing cases of criminal acts of corruption.

METHOD

Suryabrata (2014), as quoted by Mukhtar (2016), explains that the research design (research design) is determined by the research variables that have been identified as well as by the hypothesis whose truth will be tested. It is important to remember when determining the research design that all research components must be connected in a harmonious and orderly manner. In general, the research design is also a data analysis design.

This research regarding the influence of the implementation of investigative audits on the disclosure of criminal cases of corruption is descriptive, verification research. The aim of this research is to examine the effect of carrying out investigative audits on the effectiveness of disclosing criminal acts of corruption. The research method used is a quantitative research method.

Data collection for this research was carried out through a survey using an instrument in the form of a questionnaire. After the data is collected, the data will be processed and analyzed so that conclusions can be obtained to test the hypotheses that have been determined.

The purpose of data analysis is so that the data can be translated so that it can be understood and interpreted. Data obtained from questionnaires, library research and research via the internet are then processed and analyzed so that conclusions can be drawn. The data analysis method used in this research is the statistical test method which will be explained further.

RESULTS AND DISCUSSION

Test Result

1. Validity test

The validity test aims to test the validity or suitability of the questionnaire used to obtain data from respondents. The validity test in this research was carried out by comparing the rcount value with rtable. Testing was carried out for the total research respondent population of n = 30 and a significance level of 5% or 0.05. For a significance level of 5% and n = 30, two-sided rtable = 0.361. Next, rtable is compared to rcount. A questionnaire is said to be valid if rcount > rtable. The results of the validity test using the Pearson simple correlation test for the variables Implementation of Investigative Audits (X) and Effectiveness of Disclosure of Corruption Crimes (Y) are as follows:

Table 1. Validity Test Results I

Statement		rcount	rtable	Conclusion
Implementation of Investigative Audits	1	0.644	0.361	Valid
	2	0.696	0.361	Valid
	3	0.671	0.361	Valid
	4	0.789	0.361	Valid

	5	0.799	0.361	Valid
	6	0.766	0.361	Valid
	7	0.697	0.361	Valid
	8	0.361	0.361	Valid
	9	0.380	0.361	Valid
	10	0.552	0.361	Valid
	11	0.690	0.361	Valid
	12	0.840	0.361	Valid
	13	0.785	0.361	Valid
	14	0.843	0.361	Valid
	15	0.780	0.361	Valid
	16	0.722	0.361	Valid
	17	0.807	0.361	Valid
	18	0.800	0.361	Valid
Effectiveness of Disclosure of Corruption Crimes	1	0.729	0.361	Valid
	2	0.723	0.361	Valid
	3	0.861	0.361	Valid
	4	0.806	0.361	Valid
	5	0.824	0.361	Valid
	6	0.677	0.361	Valid
	7	0.831	0.361	Valid
	8	0.214	0.361	Invalid
	9	0.679	0.361	Valid
	10	0.465	0.361	Valid
	11	0.666	0.361	Valid

Source: Processed primary data

From the results of the validity test using a simple correlation test, it was concluded that there was one (1) statement in the questionnaire that was invalid, namely the statement regarding the Effectiveness of Corruption Crime Disclosure variable number 8. In order to obtain better validity test results, the test was carried out once again using *corrected item correlation* test . The results of the *corrected item correlation* test are as follows:

Table 2. Validity Test Results II

Statement		rcount	rtable	Conclusion
Implementation of Investigative Audits	1	0.578	0.361	Valid
	2	0.657	0.361	Valid
	3	0.625	0.361	Valid
	4	0.754	0.361	Valid
	5	0.771	0.361	Valid
	6	0.736	0.361	Valid
	7	0.660	0.361	Valid
	8	0.271	0.361	Invalid
	9	0.295	0.361	Invalid
	10	0.492	0.361	Valid
	11	0.628	0.361	Valid
	12	0.815	0.361	Valid
	13	0.756	0.361	Valid
	14	0.820	0.361	Valid
	15	0.747	0.361	Valid
	16	0.680	0.361	Valid
	17	0.776	0.361	Valid
	18	0.769	0.361	Valid
Effectiveness of Disclosure of Corruption Crimes	1	0.654	0.361	Valid
	2	0.657	0.361	Valid
	3	0.821	0.361	Valid
	4	0.762	0.361	Valid

	5	0.773	0.361	Valid
	6	0.586	0.361	Valid
	7	0.783	0.361	Valid
	8	0.082	0.361	Invalid
	9	0.602	0.361	Valid
	10	0.366	0.361	Valid
	11	0.542	0.361	Valid

Source: Processed primary data (2016)

From the results of the validity test using the *corrected item correlation test* , it can be concluded that there are three (3) invalid statements, namely the statement regarding the Implementation of Investigative Audits number 8 and 9 and the statement regarding the Effectiveness of Disclosure of Corruption Crimes number 8. The three invalid statements are not included in subsequent testing.

2. Reliability Test

Reliability testing is a test carried out to see the reliability of a measuring instrument (in this research it is a questionnaire). The reliability of the research questionnaire can be seen from the consistency of the variable measurement results. Sujarweni (2015) in Mukhtar (2016: 78) states that a study is said to be reliable if the *Cronbach Alpha value* is > 0.60. The results of the reliability test for the two research variables are as follows:

1. Reliability Test for Variable X (Implementation of Investigative Audit)

   The results of the reliability test for variable X (Implementation of Investigative Audit) using the SPSS version 20 application are as follows:

Table 3. Reliability Test Results for Variable

Reliability Statistics

Cronbach's Alpha	N of Items
,945	16

Source: Processed primary data

The Cronbach's Alpha value from the results of data processing using SPSS for the Investigation Audit Implementation variable is 0.945. This value is greater than 0.60 so it can be concluded that the statements in the questionnaire used are reliable.

2. Reliability Test for Variable Y (Effectiveness of Disclosure of Corruption Crimes)

   The results of the reliability test for variable Y (Effectiveness of Disclosure of Corruption Crimes) using the SPSS version 20 application are as follows:

Table 4. Reliability Test Results for Variable Y (Effectiveness of Disclosure Corruption Crime)

Reliability Statistics

Cronbach's Alpha	N of Items
,899	10

Source: Processed primary data

The Cronbach's Alpha value from the results of data processing using SPSS for the Effectiveness of Corruption Crime Disclosure variable is 0.899. This value is greater than 0.60 so it can be concluded that the statements in the questionnaire used are reliable.

3. Classic assumption test

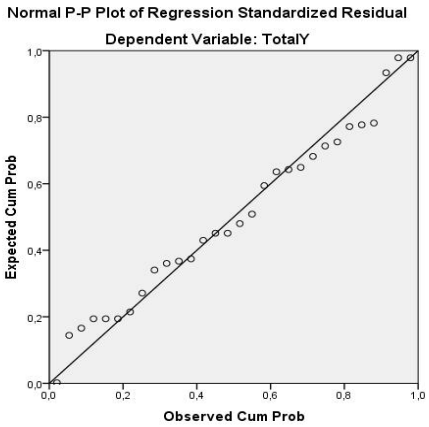
a. Normality test

The normality test is carried out with the aim of testing whether in the regression model the dependent variable and the independent variable both have a normal

distribution or not. Testing is carried out using graphic analysis tests and statistical tests.

1) Graph Analysis Test

In graphic analysis tests, data distribution is said to be normal if the data spreads around the diagonal line and follows the direction of the diagonal line. The results of the graphic analysis test on the respondent's questionnaire can be seen in the following picture:



Source: Primary data that has been processed

Figure 1. Data distribution graph of graphic analysis test results

From the results of the normality test, it can be seen that the data distribution is around the diagonal line and the direction follows the diagonal line. To further ensure whether the data distribution is normal or not, the Kolmogorov-Smirnov (KS) non-parametric statistical test will then be carried out.

2) Kolmogorov-Smirnov Non-Parametric Statistical Test

The Kolmogorov-Smirnov non-parametric statistical test was carried out by comparing significance values > 0.05. The results of the Kolmogorov-Smirnov non-parametric statistical test are as follows:

Table 5. Results of the Kolmogorov-Smirnov Non-Parametric Statistical Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		30
Normal Parameters, b	Mean	0E-7
	Std. Deviation	2.59065610
Most Extreme Differences	Absolute	,113
	Positive	,113
	Negative	-,107
Kolmogorov-Smirnov Z		,622
Asymp. Sig. (2-tailed)		,834

a. Test distribution is Normal.
b. Calculated from data.

Source: Processed primary data

The results of the Kolmogorov-Smirnov non-parametric statistical test show that the significance value obtained (Kolmogorov-Smirnov Z) is 0.622. So it can be concluded that the data distribution is normally distributed because the significance value is 0.622 > 0.05.

b. Heteroscedasticity Test

The heteroscedasticity test is carried out by looking at the calculated significance value. A significance value greater than 0.05 indicates that heteroscedasticity does not occur. A good regression model is a regression model that is homoscedastic (no heteroscedasticity). The results of the heteroscedasticity test are as follows:

Table 6. Heteroscedasticity Test Results

Coefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-3,859	3,272		-1,179	,248
1 TotalX	,082	,046	,317	1,769	,088

a. Dependent Variable: RES2

Source: Processed primary data

From the table above it can be concluded that heteroscedasticity does not occur because the significance value obtained is 0.088 and this value is greater than 0.05.

4. Hypothesis Analysis Test

Hypothesis testing in this research uses a simple linear regression model. The results of hypothesis testing in this research are as follows:

a. Coefficient of Determination Test

Table 7. Coefficient of Determination Test Results

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,774a	,599	,585	2,637

a. Predictors: (Constant), TotalX

b. Dependent Variable: TotalY

Source: Processed primary data

adjusted R square value from the coefficient of determination test results is 0.585 or 58.5%. This means that the variable Effectiveness of Disclosure of Corruption Crimes which can be explained by the variable Implementation of Investigative Audits is 58.5%. The remaining 0.415 or 41.5% is explained by other factors not included in this study.

b. t test

Table 8. t test results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7,948	5,200		1,529	,138
1 TotalX	,476	,074	,774	6,467	,000

Source: Processed primary data

The hypothesis used in this research is:

H0: The implementation of investigative audits does not have a significant effect on the effectiveness of disclosing cases of criminal acts of corruption.

H1: The implementation of investigative audits has a significant effect on the effectiveness of disclosing cases of criminal acts of corruption.

From the results of the t test, it was found that tcount was 6.467 with a significance level of 0.000. The ttable value obtained from df = nk = 30-2 or df = 28 at a significance level of 0.05 is 2.042 so that the tcount > ttable value (6.467 > 2.048). The significance value obtained is 0.000 so the significance value obtained is <0.05. This means that the hypothesis is proven, then H0 is rejected and Ha is accepted. From the results of the t test we can conclude that the implementation of investigative audits has a significant effect on the effectiveness of disclosing cases of criminal acts of corruption. From the results of the t test we also obtain the constant value a and b for the regression equation Y = a + bX, so that the regression equation becomes

Y = 7.948 + 0.476X

With description:

Y: Effectiveness of Disclosure of Corruption Crimes

X: Implementation of Investigative Audits

Discussion

From the results of the t test, the coefficient for variable X is 0.476. This value is a positive value so it can be concluded that the Implementation of Investigative Audits (variable X) has a positive influence on the Effectiveness of Disclosure of Corruption Crimes (variable Y).

From the results of the coefficient of determination test, it was found that the variable Effectiveness of Disclosure of Corruption Crimes could be explained by the variable Implementation of Investigative Audits at 58.5% or 0.585. Meanwhile, from the t test results, tcount = 6.467 and ttable = 2.048 (for a significance level of 0.05 and df = 28) and the significance value obtained from the calculation results is 0.000. This value is smaller than 0.05 so it can be concluded that the Implementation of Investigative Audits has a significant influence on the Effectiveness of Disclosure of Corruption Crimes.

Because tcount > ttable, H0 is rejected and H1 is accepted so that it can be concluded that the implementation of investigative audits has a positive and significant influence on the effectiveness of disclosing cases of criminal acts of corruption.

CONCLUSION

This research aims to determine the effect of carrying out investigative audits on the effectiveness of disclosing cases of criminal acts of corruption. This research is a case study research conducted on BPKP Representatives of West Sumatra Province with a total of 30 respondents. After analyzing the variables using a simple linear regression analysis model and SPSS version 20 application tools, it was concluded that the implementation of investigative audits had a significant influence on the effectiveness of disclosing criminal acts of corruption.

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