

THE ROLE OF EMOTIONAL INTELLIGENCE AS MODERATION BETWEEN THE INFLUENCE OF FORENSIC ACCOUNTING AND INVESTIGATION AUDIT ON BEHAVIOR OF CORRUPTION

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Abstract

This study purpose to examine the effect of forensic accounting on corrupt behavior and the effect of investigative audits on corrupt behavior. The role of Emotional Intelligence as a moderation between The Influence of Forensic Accounting on Corrupt Behavior. The Role of Emotional Intelligence as a moderator between the influence of Audit Investigation on Corrupt Behavior. With using multiple regression analysis. The researcher concludes that there is an effect of Forensic Accounting and Investigative Audit on Corrupt Behavior and the role of Emotional Intelligence as a moderator between the influence of Forensic Accounting and Investigative Audit on Corrupt Behavior.

Keywords: *Forensic Accounting, Investigative Audit, Emotional Intelligence, Corrupt Behavior*

1. Introduction

The term corruption comes from Latin, namely corruption. What in English translation can be called corruption or corruption, in French it is called corruption and in Dutch it is called corruption. Then from Dutch the word corruption was born and translated into Indonesian. 1 Corrupt means rotten, ugly; likes to accept bribes (using his

power for his own interests and so on). 2 Corruption is a bad act (such as embezzling money, accepting bribes and so on.

An action in preventing and eradicating corruption in Indonesia currently is based on Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning Corruption Crimes. In principle, the prevention and

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eradication of corruption has become a commitment for the Indonesian people. This commitment can be demonstrated by implementing a repressive eradication of corruption by enforcing the Corruption Law and by establishing an institution specifically created to prevent and eradicate corruption, namely the Corruption Eradication Commission or KPK. Efforts to eradicate corruption have been carried out for a long time in various ways. Sanctions against corrupters have been tightened, but we still read or hear news about corruption.

Accounting Forensic Actions are more inclined to use the discovery sampling method, can be based on determining the sample size and which can at least reveal deviations from the expected quality within a certain level of security. On the other hand, forensic accountants can investigate all transactions related to certain related third parties, such as transactions approved by responsible personnel, all transactions related to certain third parties in the relevant period, transactions related to extraordinary amounts of money. usual, as well as

reviewing all transactions relating to certain third parties. critical transactions and communications through data mining and email review.

Forensic accountants can use all contracts entered into by certain persons without any restrictions to obtain certain specific information, public records databases, company e-mail, and interviews with people from outside or outside the company, information from lawyers, or company accounting. notes as a source of information. In addition, information obtained from mathematical models such as Benford's Law, Relative Size Factors, Data Mining, can be used in forensic accounting as a source of information against fraudulent transactions.

A forensic accountant will know that the numbers produced by Benford's Law will be in a different order than random or valid numbers. In this mathematical model, which is based on the comparison of the frequency of the number of events (frequency) and the first digit of real-world accounting used in companies with large databases, there is a risk of accounting fraud if the

frequencies are distributed in a form that does not conform to Benford's Law. Thanks to the Relative Size Factor, forensic accountants will be able to identify outliers or unusual data that may have occurred due to error or fraud. Through data mining, they will be able to investigate large amounts of data to uncover previously undiscovered information, hidden trends, and complex relationships. With the help of this mathematical model, unusual transaction entries, extremely high and low values of variables, accounting transactions stored in multiple files, and unexplained values for two or more records, which cannot be related to each other, can be determined .

Disclosure of acts of fraud and corruption can be assisted by an investigative audit. An investigative audit can also be a special examination carried out for indications of criminal acts of corruption, abuse of authority, and delays in development. An investigative audit is also a process of systematically searching, finding and collecting evidence with the aim of revealing whether or not an act exists and the perpetrator for further legal action.

Investigative audits in practice have several types of techniques. Investigative audit techniques include audit techniques consisting of physical examination and observation, request for verbal or written information from the auditee and confirmation, document examination, analytical review and return calculation, taxation techniques, follow the money, computerized forensics, net worth methods and key techniques. . These techniques will be used in the investigation process, from detecting fraud to calculating the amount of state losses.

2. Literature Review

2.1 GONE Theory

The GONE theory was first put forward by Jack Bologne in 2006. In the GONE theory it is said that there are factors that cause fraud to occur including Greedy or greed, related to greedy behavior that potentially exists within everyone; Opportunity or chance, related toThe condition of an organization or community institution is such that there is an opportunity for someone to commit fraud. A need,

related to some that an individual needs to support a normal life; Exposure or disclosure, related to the actions or consequences faced by the perpetrators of fraud if the perpetrators are known to have committed fraud (Bologna in Lisa, 2013). Greedy and need factors are related to individuals who commit fraud or fraud, namely individuals or groups both internal and external to an organization who commit fraud that harms other parties. While the factors of opportunity and exposure are related to the victims of fraudulent acts that occur, namely organizations, agencies, communities whose interests are harmed.

2.2 Forensic Accounting

Forensic Accounting is an application of discipline in the scientific field of accounting in a broad sense, including the examination of legal cases for legal settlement inside or outside court. Forensic Accounting can be applied to the public and private sectors, so that if it involves different parties then forensic accounting can simply be said to be accurate accounting for legal purposes, or accounting that stands the

test of legal areas, disputes in the judicial process, or in review process, or administrative review. It is emphasized that forensic accounting is not identical, and is not even related to accounting in accordance with generally accepted accounting principles or International Financial Reporting Standards. The size is not only that, but what according to law or statutory provisions is accurate.

The field of forensic accounting has become a hot topic among accounting practitioners and academics in the last few decades. Forensic Accounting is a method of investigating financial transactions and business situations to obtain the truth and develop an expert opinion about possible fraudulent activity.

2.3 Investigative audit

An investigative audit is an effective way to reveal fraud in any form because an investigative audit is carried out by an accounting and auditing expert so that it can reveal fraud. Investigative audits are carried out using the same audit techniques as audit techniques for

financial statement audits and several other techniques, which is really needed by the investigator to strengthen any allegations, but the implementation of an investigative audit must be as effective as possible. An auditor must have the ability to prove the existence of fraud that may occur and has previously been detected by various parties. For this reason, investigative abilities are very important for auditors in carrying out their duties. An auditor conducts an investigation if there is a reasonable basis so that the auditor can make assumptions about what, how, who, and other questions that he suspects are relevant to corrupt behavior.

2.4 Emotional Intelligence

Emotional Intelligence_EI as follows: the ability to feel one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others. With the maturity of emotional intelligence possessed by the auditor, it will be easy for an auditor to be able to survive in the face of pressure, frustration, stress and resolve conflicts

that have become part or risk of the profession, so that it will affect the work of the auditor.

Conceptually, the emotional intelligence framework put forward by several previous studies, which includes the following dimensions: (1) Self-awareness; (2) Self-management; (3) Self-motivation; (4) Empathy; (5) Social skills (relationship management).

2.5 Corrupt Acts of Conduct

To find out the anti-corruption behavior of society in Indonesia, you can use the Anti-Corruption Behavior Index (IPAK) data released by the Central Bureau of Statistics in 2017. The 2017 Indonesia Anti-Corruption Behavior Index (IPAK) was 3.71 on a scale of 0 to 5. Index value getting closer to 5 indicates that society is becoming more anti-corruption, conversely the IPAK score is getting closer to 0 indicating that society is behaving more permissively towards corruption. The perception and experience index tends to increase from 2015 to 2017. This illustrates that people's understanding and evaluation of

anti-corruption is getting better (Central Bureau of Statistics, 2017). Despite the prevalence and adverse effects, conducting research on corruption has been considered to have a scientific desire to be known, because to obtain correct information about the extent of corrupt activities in the goods and labor market is difficult, because the individuals involved in such activities hope not to be identified. Based on this opinion, in this case the researcher is considering conducting research on anti-corruption intentions. In research conducted by Nihayah, Wahyuni and Adriani (2015) it was explained that anti-corruption intentions are individual intentions to reject corruption.

2.6 Hypothesis of Research

Based on the research phenomena described above, the hypotheses to be tested in this study are:

H₁: Forensic Accounting has a significant and negative effect on Corrupt Behavior

H₂: Investigative Audit has a significant and negative effect on Corruptive Behavior

H₃: Emotional Intelligence_EI strengthens the effect of Forensic Accounting on Corrupt Behavior

H₄: Emotional Intelligence_EI strengthens the effect of Investigative Audit on Corrupt Behavior

3. Research Method

3.1 Research Subjects and Objects

Subjects in this study were members of the People's Representative Council-DPR and Other Members of the House of Representatives who work and have offices in the Nusantara Republic of Indonesia Building / RI People's Representative Council (DPR RI) Building for research data collection. The House's Complementary Instruments consist of: the Leaders of the DPR; Consultative Body; Plenary Session; Commission; Legislation Body; Budget Agency; B.U.R.T (Household Affairs Agency); B.K.S.A.P (Inter-Parliamentary Cooperation Agency); B.A.K.N (State Financial Accountability Agency); Council Honorary Court. Primary data in the form of data collection the form of questionnaires that have been filled out by respondents who have been determined in this study, namely someone who works as a Member of the

DPR and AKD (Completeness of the Board) of the DPR RI.

3.2 Variable Measurement and Definition

Below are variable operational variables in this research:

Table 1. Operational Variables

No	Variable	Indicator	Scale
1	Independent Variable (X1) Accounting Forensic (Fiar anf Jaenym, 2022)	1. Understand and stay committed to the vision of the organization; 2. Provide direction and encouragement in accordance with the company's vision 3. Understand and remain committed to the mission of the organization; 4. Provide direction and encouragement in accordance with the company's mission 5. Wise in deciding sanctions when I make an accidental mistake. 6. Recognition of the results of the work of the work team 7. Empathy on the work team.	Ordinal (with scale 1-6)
2	Independent Variable - X2 Investigative Audits (Larasati <i>et al.</i> , 2022)	1. Provide recommendations on how the risk of fraud is managed by the organization. 2. Able to overcome and solve problems in the company.	Ordinal (with scale 1-6)

		3. Able to detect and disclose fraud carefully. 4. Maintain confidentiality and ensure that the organization is not vulnerable to threats of defamation. 5. Identify unacceptable management practices or negligent behavior cause the problem and take the appropriate action.	
3	Moderation Variable Emotional Intelligence Pradana, E., Almaududi, H. & Prasetya, M. (2018)	1. Have self-awareness 2. Have an attitude in self-management 3. Have self-motivation 4. Have an attitude of Empathy 5. Have social skills (relationship management)	Ordinal (with scale 1-6)
4	Dependent Variable - Y Corrupt Acts of Conduct Fiar, A.A., & Jaeni. (2022).	1. There is a good internal control system. 2. There is no significant difference in the financial statement numbers in the current year with the previous year. 3. There is a clear division of tasks and responsibilities. 4. There is job rotation within the organization. 5. Good operational control. 6. The situation of employees who are not under pressure.	Ordinal (with scale 1-6)

4. Results and Discussions

4.1 Descriptive Statistics

Numerically, descriptive data analysis was carried out by providing an overview or description of the data based on the minimum value, maximum value, average value (mean), and standard deviation of each of the variables studied.

Table 2.
Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
AKU_FOR	128	31.00	42.00	40.6250	2.41713
AUD_IVG	128	22.00	30.00	29.3203	1.73402
CER_EMO	128	23.00	30.00	29.1719	1.57795
TIN_COR	128	26.00	36.00	34.6563	2.19318
Valid N (listwise)	128				

Source: Processed results of SPSS version 26.00 (2023)

4.2 Results

4.2.1 Results of Multiple Linear Regression Analysis Model 1 - unmoderated

Multiple regression analysis was used to determine the relationship between Accounting Forensic, Audit Investigation on Behavior of Corruption in this study.

Table 3
Regression Test (Without Moderation)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.699	.901		1.886	.062
	AKU_FOR	-.783	.037	-.863	-2.119	.000
	AUD_IVG	-.155	.051	-.122	-3.039	.003

a. Dependent Variable: TIN_COR

Source: Processed results of SPSS version 26.00 (2023)

Based on the test results in the figure above, multiple linear regression calculations using the SPSS 26.00 program yield the following results:

$$TIN_COR = 1.699 + 0.783 AKU_FOR + 0.155 AUD_IVG + e$$

The regression equation above shows the following information:

1. The constant value is 1.699. These results indicate that if the value of all independent variables is 0, then the TIN_COR value will be 1.699.
2. The value of the AKU_FOR variable regression coefficient is 0.783. These results indicate that is AKU_FOR increases by one unit, TIN_COR will increase by

0.783 units assuming other variables are constant

- The value of the regression coefficient of the AUD_IVG variable is 0.155. These results indicate that if AUD_IVG increases by one unit, TIN_COR will increase by 0.155 units assuming other variables are constant

4.2.2 Results of Multiple Linear Regression Analysis Model 2 (Moderating Variable)

Tabel 4
Regression Test (With Moderation)

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3.921	11.132		.352	.726
	AKU_FOR	-2.253	.991	-2.993	-2.316	.000
	AUD_IVG	-1.081	1.393	-8.761	-1.952	.000
	CER_EMO	3.638	3.464	2.052	3.156	.002
	AKUFOR_CEREMO	-.823	.001	-1.180	-1.125	.000
	AUDIVG_CEREMO	-.907	.002	-.853	-3.231	.002

a. Dependent Variable: TIN_COR

Source: SPSS 26 (2023)

Based on the test results in the figure above, multiple linear regression calculations using the SPSS 25.00 program yield the following results:

$$\text{TIN_COR} = 3.921 + 2.253 \text{ AKU_FOR} + 1.081 \text{ AUD_IVG} + 3.638 \text{ CER_EMO} + 0.823 \text{ AKUFOR_CEREMO} + 0.907 \text{ AUD_CEREMO} + e$$

The regression equation above shows the following information:

- The constant value is 3.921. These results indicate that if the value of all independent variables is 0, then the TIN_COR value will be 3.921.
- The regression coefficient value of the AKU_FOR variable is 2.253. These results indicate that if the AKU_FOR increase by one unit, the TIN_COR will increase by 2.253 units assuming other variables are constant
- The regression coefficient value of the AUD_IVG variable is 1.081. These results indicate that if the AUD_IVG increase by one unit, the TIN_COR will increase by 1.081 units assuming other variables are constant.
- The regression coefficient value of the CER_EMO variable is 3.638. These results indicate that if the CER_EMO increases by one unit, the TIN_COR will increase by 3.638 units assuming other variables are constant.

5. The regression coefficient value of the AKUFOR_CEREMO is 0.823. These results indicate that if the AKUFOR_CEREMO increase by one unit, the TIN_COR will increase by 0.823 units assuming other variables remain constant.
6. The regression coefficient value of the AUDIVG_CEREMO is 0.907. These results indicate that if the AUDIVG_CEREMO increases by one unit, the TIN_COR will increase by 0.907. units assuming other variables remain constant.
7. The regression coefficient value of the Corporate Size variable moderated by Managerial Ownership is 1.261. These results indicate that if the Corporate Size moderated by Corporate Reputation increases by one unit, the Earnings Releted Announcement will increase by 1.261 units assuming other variables remain constant

4.2.3 Determination Coefficient Test

The coefficient of determination (R²) essentially measures how far the model's ability to explain the variation in the dependent variable. The coefficient of determination is zero and one. The small R² value means that the ability of the independent variables to explain variation in the dependent variable is very limited (Rusli, 2019). The value of the coefficient of determination is located in the summary table in the R Square Column. The following shows the results of multiple linear regression coefficient of determination test:

Table 6
Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.848 ^a	.719	.716	1.16819
a. Predictors: (Constant), AUDIVG_CEREMO, AKU_FOR, CER_EMO, AUD_IVG, AKUFOR_CEREMO				

Source: SPSS 26 (2023)

The table above shows that the value of Adjusted R Square (R²) is 0.716, this can mean that 71.60% of the variation in Corrupt Behavior in this study can be explained by the two independent variables used in this study. The remaining 30.40% can be explained by other variables outside the model in this study which are not included in the regression model.

4.3 Discussion

4.3.1 The influence of Forensic Accounting on Corrupt Behavior

Based on the regression test (non moderation) table above, it can be seen that the forensic audit variable has a t count of -2.119 and sig. $\alpha = 0.000 < 0.050$ then it means that the first hypothesis in this study is accepted. This means that Forensic Accounting has a negative and significant effect on corruption. Thus, the first hypothesis states that forensic audits have a negative and significant effect on corruption. The results of this study show that the better the implementation of forensic audits in organizations or State-Owned Enterprises that are sampled in this study, the lower the behavior of corruption actions carried out by manager-level employees in organizations included in State-Owned Enterprises that are sampled in this study.

The occurrence of fraud problems that will affect the performance of an employee's interruption in a State-Owned Enterprise company is very complex, violations and irregularities

that occur will have major consequences and in the end can harm themselves, the organization and many parties. Therefore, Forensic Accounting is the most efficient, effective and accurate way to reduce, prevent, and disclose fraud so that with the establishment and placement of the correct accounting system. This will reduce corruption committed by employees at the company.

4.3.2 The Influence of Investigative Audit on Corruptive Behavior

Based on the regression test table (non moderation) above, it can be seen that the forensic audit variable has a t count of -3.039 and sig. $\alpha = 0.003 < 0.050$, it means that the second hypothesis in this study is accepted. This means that the Investigative Audit has a negative and significant effect on acts of corruption. Thus the second hypothesis states that Investigative Audit has a negative and significant effect on acts of corruption, where investigative audits are carried out as a regressive measure to deal with fraud that occurs which will lead to acts of corruption. The

implementation of an investigative audit is aimed at determining the truth of the matter through the process of testing, collecting and evaluating evidence relevant to fraudulent acts and to disclose fraud facts which include the existence of fraud (subject), identify perpetrators of fraud (object), explain the modus operandi of fraud (modus), and quantify the value of the loss and the impact it causes with the behavior of the acts of corruption that it commits.

4.3.3 The role of Emotional Intelligence as a moderator between Forensic Accounting on Corrupt Behavior

The third hypothesis (H3) proposed in this study is that spiritual intelligence moderates Forensic Accounting for Corruption Behavior. Based on the residual test results, the unstandardized beta coefficient is -1.180 and a significance level of 0.000 is smaller than the 0.050 significance level. Emotional intelligence can act as a moderating variable if the significance value is below the significance level of

0.050, then the hypothesis in this study is accepted.

This shows that the emotional intelligence variable strengthens the relationship between the Forensic Accounting variable and Corrupt Behavior. So the third hypothesis proposed in this study is proven or accepted. Forensic Accounting is more directed to cases of proving fraud (fraud). However, it does not rule out that Forensic Accounting is needed to prove cases of fraud and acts of corruption. In carrying out this forensic audit, auditors who have a special character are needed. In addition to having accounting knowledge, a manager is also required to be able to capture accurate, objective information and be able to find irregularities that occur, besides that he must also instill emotional intelligence in himself in preventing existing fraudulent behavior, so as to strengthen relationships between forensic accounting on the behavior of acts of corruption in the company.

4.3.4 The Role of Emotional Intelligence as a moderator between

Investigative Audit on Corrupt Behavior.

The fourth hypothesis (H4) proposed in this study is that emotional intelligence moderates Audit Investigation of Corrupt Behavior. Based on the residual test results, the unstandardized beta coefficient is -0.853 and a significance level of 0.020 which is smaller than the 0.050 significance level. Emotional intelligence can act as a moderating variable if the significance value is below the significance level of 0.050, then the hypothesis in this study is accepted.

This shows that the emotional intelligence variable strengthens the relationship between the Forensic Accounting variable and Corrupt Behavior. So the third hypothesis proposed in this study is proven or accepted. Investigative Audit is more directed to cases of proving fraud (fraud). However, it does not rule out that an Investigative Audit is needed to prove cases of corruption that are more in-depth than fraudulent acts. In carrying out this forensic audit, auditors who have a

special character are needed. In addition to having accounting knowledge, a manager is also required to be able to capture accurate, objective information and be able to find irregularities that occur, besides that he must also instill emotional intelligence in himself in preventing existing fraudulent behavior, so as to strengthen relationships between investigative audits of corrupt behavior in the sample companies in this study.

5. Conclusions and Suggestions

This study show that Forensic Accounting has a negative and significant effect on corruption. Then, the Investigated Audit has a negative and significant effects on acts of corruption. Emotional intelligence variables strengthens the relationship between the Forensic Accounting Variables and Corrupt Behavior and Emotional intelligence variable strengthens the relationship between the Forensic Accounting variable and Corrupt behavior.

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