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DOES SPIRITUALITY IN THE WORKPLACE REFLECT THE RELATIONSHIP BETWEEN ACCOUNTING AND CORRUPTION PREVENTION?

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ABSTRACT

The purpose of this study was to discuss and analyze the implementation of accounting for acts of corruption prevention in Indonesia by using spirituality in the workplace. The respondents in this study were professional people (forensic accountants at BPKP and BPK Indonesia) who were the right representatives to improve the quality of the generalization of research results. This study uses quantitative descriptive analysis and structural equation modeling (SEM) with a sample of 189 respondents. The results of this study indicate a positive relationship between the application of forensic accounting and corruption prevention, a positive relationship between the implementation of forensic accounting and spirituality in the workplace, and a positive relationship between spirituality in the workplace and corruption prevention. In particular, the results illustrated that spirituality in the workplace positively influenced the relationship between the implementation of forensic accounting and corruption prevention. This finding provides a sign for Government Agencies, especially BPK and BPKP auditors to improve their understanding of the implementation of Forensic Accounting for forensic auditors.

KEYWORDS: Corruption Prevention; External Auditors; Forensic Accounting; Internal Auditors; Spirituality In The Workplace.

INTRODUCTION

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Every semester, Indonesia Corruption Watch (ICW) releases the results of corruption case monitoring in Indonesia. In 2019, there were 271 cases of corruption with a total of 580 suspects and the number of losses incurred by the state amounting to IDR 8.4 trillion (ICW, 2019). Moreover, according to a report from the Association of Certified Fraud Examiners (ACFE) in 2020 alone, there were corruption cases recorded several 2,504 cases from 125 countries. The total loss from corruption is estimated at \$ 3.6 Billion, of which every year there is 5% of potential corruption annually, with an average loss per case of \$ 1,509,000 (Tarjo, 2020).

The corruption problem resolution has been approached with a positive economic approach. It is still very rare to use normative economic approaches such as ethics and religious values (Purnamasari and Amaliah, 2015). Many previous studies have been done by researchers such as (Mitroff and Denton, 1999) who found that spirituality is one of the most important determinants of organizational performance. Furthermore, research by Leaman (2009) stated that spirituality has the opposite effect of Grammarly corruption, which means that the higher the level of religiosity, the lower the corruption. Koerber (2006) stated that many researchers have found that there is a positive effect of increasing spirituality in the workplace.

Nearly 60% of employee respondents believe there are positive benefits of spirituality at work. A real-life example is Mondial Lux Indonesia who has a daily morning prayer ritual before starting their activities at work (Baskoro, 2014). From the studies that have been done, it suggests an idea that spirituality at work can be instilled to reduce the tendency of auditors to commit fraud in the workplace. The auditor's understanding that his current work has meaningful meaning for him and the large involvement of the auditors in the company will make the auditors love their work, thus, it put the brakes on employees from actions that will harm him and the company (Baskoro, 2014).

Corruption can have serious consequences and lead a country to destruction. Corruption is defined as a form of manipulation of a position to benefit one's interest. Generally, the government is prone to acts of corruption. Actions of corruption can decrease the economy in general from the loss in market share, as well as the democratic process itself. Governments that have shifted from a centralized to a decentralized economy, which is more dynamic and open; authoritarian governments; and more democratic governments, are probable to have more cases of corruption. Also, corruption could make the programs that should be run by the government were not achieved. Hence, the potential income that should be diverted to underprivileged communities becomes unrealized and make the poverty rate increase.

The existence of forensic accounting is expected to tackle fraud such as corruption. Some previous research defines forensic accounting as seen from its main purpose is the focus on how to detect fraud (Baron, 2006; Junaidu and Abatcha, 2019; Sahiti and Bektashi, 2015). The public sector in Malaysia and Nigeria still applies the mindset that forensic accounting is important to avoid, early detect, and respond to indications of fraud against the public sector through a series of potential fraud risk assessments (Popoola et al., 2014). Additionally, forensic accounting is a discipline of accounting knowledge that collaborates with auditing and law, wherein its application forensic accounting provides a solution and at the same time can bridge the gap that is the main obstacle in the practice of examining, finding and obtaining, and verifying evidence for the litigation process of corruption cases.

Forensic accounting in the context of BPKP and BPK is often called investigative audit and state financial losses calculation audit. Forensic itself means the application of an accounting strategy in court which can be referred to as forensic accounting (Matarneh et al., 2015). Besides, forensic accounting is also defined as the application of financial skills and an investigative mentality to an unresolved problem, which is practiced by the enacted government regulations in the country (Van Akkeren et al., 2013).

The forensic accountant profession is required to have practical knowledge and skills regarding the forensic system. Besides that, forensic accountants must also be able to carry out quantitative analysis and also be supported by communication skills. Hence, they capable to provide expert testimony in court, and to assist in litigation by considering various contracts (Matarneh et al., 2015).

Forensic accounting provides three types of consulting services, i.e., consulting, non-scientific testimony, and investigative services. The services aim to help fact-finders to detect fraudulent accounting, damage assessment, corruption, and negligence from employees and management. Additionally, forensic accounting can provide information from these services to help lawyers, police, companies, governments, and investors (Tiwari and Debnath, 2017).

The investigation is defined as an act or process of investigation or a condition that is being investigated, an investigation is an important part of the forensic accounting and forensic audit process but is only applied when a case is solved and resolved. Additionally, an investigative audit is also carried out to ascertain who is responsible for the occurrence of the case, whether there is trouble or not in the case, and a more detailed verification will be carried out in the audit investigation (Oyedokun, 2015). According to Kayo (2013), an investigative audit is carried out based on several stages, namely; preliminary discussion, a review of the internal control system, collection of evidence, and evaluation of evidence.

The real state losses can be proven by the Audit Board of the Republic of Indonesia (BPK), who is responsible for government audits and state finances. The implementation of an audit of calculating state losses serves to minimize financial misappropriation, prevent corruption, and can also be used as robust evidence to deal with acts of corruption (Seregig et al., 2019). Moreover, government regulation explains that the National Development and Financial Supervisory Agency (BPKP) carries out internal supervision with the existence of audit activities, especially investigative audits or audits with special objectives, which in turn lead to the calculation of state losses audit. BPKP itself has the authority to calculate state losses through an investigative audit.

According to Kayo (2013) the audit stages for calculating state financial losses are as follows:

1. Preliminary Hearing

This is carried out to find out whether the investigator had obtained the facts of which the elements against the law were fulfilled. The investigator can make a position case, and the investigator has been able to determine the suspect.

2. Evidence Collection and Evaluation

Intended to determine and collect evidence relating to the facts of the incident and modus operandi associated with sufficient, competent, and relevant financial transactions.

3. Methods of Calculating State Financial Losses

This method is very varied, this is due to the huge variety of the modus operandi of corruption cases.

Spirituality in the workplace in the broadest definition is the means desired by workers to face turbulence and the pressures of modern organizational life and to improve workers' welfare and organizational performance (Rego et al., 2007). Spirituality at work can also be defined as employees who have inner feelings about their work because they have provided them with food and income for life. Spirituality is also considered as a framework for the value of an entity or organization by looking at the diversity of culture, expertise, and experience of employees by looking at their work processes (Belwalkar et al., 2018).

The purpose of employees in fulfilling their social needs with other work-related employees is to always be consistent and in harmony with their field of work is the benefit of the spirituality in the workplace of their respective work peers and the organization where they work. Moreover, spirituality in the workplace also has the objective to coexist with the persistence of the employee's heart and the employee's values and organizational philosophy (Milliman et al., 2003).

Corruption generally often occurs in developing and poor countries where it is clear that the struggle to fight corruption is not a problem of international assistance, but more of a problem of global subsistence. Corruption also often occurs in the public and private sectors, corruption can occur due to the actions of politicians or senior policymakers, tax administration and customs officials, or those entrusted with contracts or providing government services. Corruption has several types and differences from an action carried out by the perpetrators of corruption themselves, corruption is divided into two types; large scale and small scale. All forms of corruption will harm the fundamental role of government (Martinez-Vazquez et al., 2007). The importance of fighting corruption lies in the initiatives of global, regional, and national legislative and law enforcement agencies to combat the corruption problem (Ai, 2013).

Corruption prevention is carried out in an integrated manner to minimize the occurrence of the factors that cause corruption itself. Auditors have different perceptions in determining the fraud risk, establishing analytical procedures, discussions, and approaches with clients is also varied (Bierstaker et al., 2006).

According to P. BPKP (2008), there are four methods for preventing fraud, namely:

1. Determination of anti-fraud policy

There is a policy from an organizational unit that can provide a conducive working atmosphere to prevent employees from committing fraud.

2. Standard Preventive Procedures

The existence of fraud management procedures must be established in a standard manner through internal control, review systems, and fraud detection procedures.

3. Control Techniques

The existence of effective control techniques in preventing fraud, including; clear job desk, adequate supervision, adequate control, manual procedures.

4. Sensitivity to Fraud

Fraud can be prevented through Suspicious, Inquisitive, Logical, and Analytical Mind (SILA) that the organization applies to its employees.

Forensic accounting provides three types of consulting services, namely consulting, non-scientific testimony, and investigative services. The services aim to help fact-finders to detect fraudulent accounting, loss assessment, corruption, and negligence from employees and management. Forensic accounting can provide information from these services so that it can help lawyers, police, companies, governments, and investors (Tiwari and Debnath, 2017). Previous research (Suleiman and Ahmi, 2018) showed that forensic accounting influences the prevention of corruption. Hence, the first hypothesis is:

H₁: The implementation of forensic accounting affects corruption prevention

Plain view conflicts or cases that arise in court can be anticipated with the existence of forensic accounting because the forensic accountant's knowledge serves to clarify the obligations arising from conflicts that occur in court (Van Akkeren et al., 2013). Occurred conflicts are of course not only happen in court but also occur in a person's place of work can be anticipated with spirituality in the workplace to prevent further large conflicts from occurring. Good inner bonds and friendship with colleagues at work will be able to affect the work of employees. Good spirituality involves efforts in terms of creating harmony between employees, thus, it can create confidence where they work and create values and philosophy of the organization where they work (Milliman et al., 2003). The implementation of forensic accounting can create increased spirituality in the workplace because forensic accountants can anticipate potential conflicts. The mentioned theories showed that the implementation of forensic accounting can increase spirituality in the workplace. Thus, the second hypothesis is:

H₂: The implementation of forensic accounting has an effect on spirituality in the workplace

Employees who work will have an inner feeling for their work because they have provided food and income for life is interpreted as spirituality in the workplace. Employees through their work processes can produce a framework that produces their organizational values proven in an organizational habit and promotes the skills of these employees, this is also considered as spirituality in the workplace (Belwalkar et al., 2018). Good work spirituality will make employees less likely to have the desire to commit acts of corruption, thus, corruption prevention can be done if the spirituality in the workplace is good. The fraud triangle has factors that can pressure employees to commit acts of corruption, viz., pressure, opportunity, and rationality. Employees who have an inner feeling for their work will reduce the desire and opportunity to commit corruption for workers (Tang and Karim, 2019). Previous research (Purnamasari and Amaliah, 2015) showed that spirituality at work affects fraud prevention, thus, the third hypothesis is:

H₃: Spirituality in the workplace affects corruption prevention

Conflicts that occur especially in the workplace will also reduce spirituality in the workplace. A person's goal in living life is to have strong ties with colleagues, both directly and indirectly related to each work peers and organization where he works, and also spirituality in the workplace aims to align one's core beliefs and organizational values and philosophy. they are a benefit of spirituality at work (Milliman et al., 2003)

Spirituality in the workplace is also defined as employees who have inner feelings about their work because they have provided them with food and income for life. Besides,

spirituality is considered as a framework for organizational values of which is showed in a custom that illustrates the skills and experiences, and work processes of each employee (Belwalkar et al., 2018). Employees who have spirituality in place tend to be reluctant to commit acts of corruption. There are three factors explained in the fraud triangle, viz., the possibility of fraud, namely due to pressure, opportunities, and rationalization. Therefore, if employees have inner feelings about their work, then the pressure, opportunities, and rationalization to commit corruption should be decreases (Tang and Karim, 2019). The results of the research by (Purnamasari and Amaliah, 2015) state that forensic accounting through spirituality has a significant effect on the prevention of corruption. Hence, the fourth hypothesis is:

H₄: The implementation of forensic accounting through spirituality affects corruption prevention

METHOD

The study used SEM which aims to determine the relationship between aspects of spirituality in the workplace and the findings in the forensic audit of corruption cases of the central government budget. Structured equation modeling (Structure Equation Model-SEM) is a technique for seeing separate relationships for each dependent variable group.

Operational Definition and Measurement of Research Variables

The instrument used to measure the constructs of forensic accounting implementation is the Investigative Audit activities and the Calculation of State Finances. Investigative Audit consists of 4 dimensions, namely preliminary talks, review of the internal control system, gathering evidence, and evaluating evidence (Kayo, 2013). The calculation of state financial losses itself consists of 3 dimensions, viz., preliminary hearing; collection and evaluation of evidence; and methods of calculating state financial losses. The concept of spirituality in the workplace refers to the theory of (Ashmos and Duchon, 2000) which is divided into three dimensions, namely the meaning of work, feelings, and value alignment, while the construct of fraud prevention uses 4 dimensions (P. BPKP, 2008) is the establishment of anti-fraud policies, standard preventive procedures, control techniques and sensitivity to fraud.

Population and Samples

The population of this research is forensic auditors who work in BPK and BPKP agencies. The reason for choosing auditors at the BPK and BPKP was because auditors at the BPK and BPKP institutions were the ones who most often carried out investigative audits and were asked to calculate the alleged number of losses incurred in state finances in corruption cases. In survey research such as the one conducted in this study, the sample selection method and sample size are important considerations to obtain a representative sample. To be a sample, the respondent must meet the following criteria: (1) the respondent has had to work for at least two years at the BPK or BPKP; (2) respondents are involved in conducting forensic audits at BPK and BPKP.

The population in the study is still unknown, the study is based on the minimum sample size required by data analysis of Structural Equation Modeling. According to Hair et al., 2014, the minimum sample size to be tested using Structural Equation Modeling (SEM) is 100. Meanwhile, according to (Hair et al., 2006) the sample at least in the SEM analysis is 100-200 in which the data normality assumption test is fulfilled. Therefore, if the number of samples is less than 100, then the sample is considered not able to represent the population or has not met the requirements for data testing using SEM.

Hypothesis Testing

The research hypothesis testing (H1-H4) was seen from the benchmark of the structural equation. The hypothesis is tested by the value of the critical ratio (CR) or the value of probability (p) for each hypothesis from the structural equation model. Research hypothesis if the value of the critical ratio (CR) > ± 1.96 or the significance level is equal to or smaller than 5% (p ≤ 0.05) (Hair et al., 2006).

Table 1.
Details of the Distributed and Returned Questionnaires

No.	Agency Name	Number of Distributed Questionnaires	Number of Returned Questionnaires
1	BPK	100 people	92
2	BPKP	100 people	97
T O T A L		200 people	189

Data Distribution and Collection

Distribution and data collection have been carried out as many as 200 copies of the distributed questionnaire. Of 200 (two hundred) respondents, 191 respondents gave answers to the questionnaire, of these, there are 2 answers to the questionnaire that cannot be used because they are incomplete. Therefore, 189 respondents' answers can be used.

The number of questionnaires sent and the number of questionnaires received back from the respective BPK and BPKP Forensic Auditors are illustrated in Table 1.

Description of Research Variables

These three research variables were described through the statistical mean. The trend in data centering uses descriptive statistics, in other words, the average descriptive statistics are used to describe the tendency of respondents' answers to the questions asked. This study uses a 7-point Likert scale, then the number 4 is the midpoint, meaning that if the average respondent's answer is above number 4, it indicates that the respondent's response tends to be high. Conversely, if the average respondent's answer is below number 4, it indicates that the respondent's response tends to below.

Respondents' answers regarding research variables were measured through the implementation of forensic accounting, workplace spirituality, fraud prevention will be explained by describing the theoretical range, actual range, theoretical mean, actually mean, and standard deviation of the research variables

RESULTS AND DISCUSSION

Implementation of Forensic Accounting

The implementation of forensic accounting was divided into 2 sub-variables, i.e, an investigative audit consisting of 15 statements and a state financial losses calculation audit consisting of 13 statements. Table 2 describes the theoretical range, actual range, theoretical mean, actual range, actually mean, and standard deviation for each of the forensic accounting implementation sub-variables.

Table 2.
Implementation of Forensic Accounting Variables Description

Sub-Variables	Theoretical Range	Theoretical Mean	Actual Range	Actual Mean	Deviation Standard
Investigative Audit	15 – 105	60	64 - 105	85,45	9,49
State Financial Losses Calculation Audit	13 – 91	52	54 – 91	74,12	8,05

In table 2, it can be seen that the actual value range of the investigative audit sub-variable was between 64 - 105 with an actual mean of 85.45. This means that the actual mean was much higher than the theoretical mean, indicating that the implementation of forensic accounting in terms of investigative audits had been carried out properly. Likewise, the audit for calculating state financial losses with an actual value range of 54-91 and the actual mean of 74.12 was higher than the theoretical mean indicates that the implementation of forensic accounting in terms of the state financial losses calculation audit had been carried out properly. (Wuysang, 2016) suggested that the application of forensic accounting in fraud detection in the management of state finances has been implemented properly which includes detection activities (methods) through 1) operational audits; 2) audit probability; 3) EDP audit; as well as a whistleblower system.

Spirituality in the Workplace

Spirituality in the workplace consists of 20 items. Table 4 describes the theoretical range, actual range, theoretical mean, actually mean, and standard deviation of the spirituality variables in the workplace.

Variable	Theoretical Range	Theoretical Mean	Actual Range	Actual Mean	Deviation Standard
Spirituality in the Workplace	20 – 140	80	81 - 140	113,13	12,73

Table 3.
Spirituality in the Workplace Variable Description

In table 3, it can be seen that the actual value range of spirituality in the workplace variable is between 81 - 140 with an actual mean of 113.13. This means that the actual mean was much higher than the theoretical mean, indicating that spirituality in the workplace had been high. This can be seen from the existence of the BPKP and BPK work programs in the form of morals and ethics work programs consisting of prayer reading activities at the beginning and the end of the activity and supported by a forum for religious activities (BPKP, 2020) and also BPK reciting Qur'an every Ramadan (BPK, 2019).

Fraud Prevention

Fraud prevention consists of 15 statement items. Table 5 describes the theoretical range, actual range, theoretical mean, actually mean, and standard deviation of the fraud prevention variable.

Variable	Theoretical Range	Theoretical Mean	Actual Range	Actual Mean	Deviation Standard
Fraud Prevention	15 – 105	60	49 - 105	84,55	10,14

Table 4.
Fraud Prevention Variable Description

In table 4, it can be seen that the actual value of the fraud prevention variable was between 49 - 105 with an actual mean of 84.55. This means that the actual mean was much higher than the theoretical mean, indicating that fraud prevention had been good. Nevertheless, there were still some respondents who had total scores lower than the theoretical mean.

This can occur due to the inadequate role of the existing control system and also the lack of commitment from regional leaders to the level of the implementing apparatus towards fraud prevention (Wuysang, 2016).

Measurement Model

Forensic accounting implementation latent variables have 28 manifest variables, spirituality in the workplace latent variables consist of 20 manifest variables, and fraud prevention latent variables consist of 15 manifest variables. In the goodness of fit test, it can be concluded that the model was acceptable, meaning that the obtained model can be used to test the proposed research hypothesis. Using the maximum likelihood estimation method a full model path diagram was obtained for the relationship between the implementation of forensic accounting, spirituality in the workplace, and fraud prevention as shown in Figure 1 below. Factor weight is said to be significant if it has a value greater than 0.50 (Hair et al, 2014).

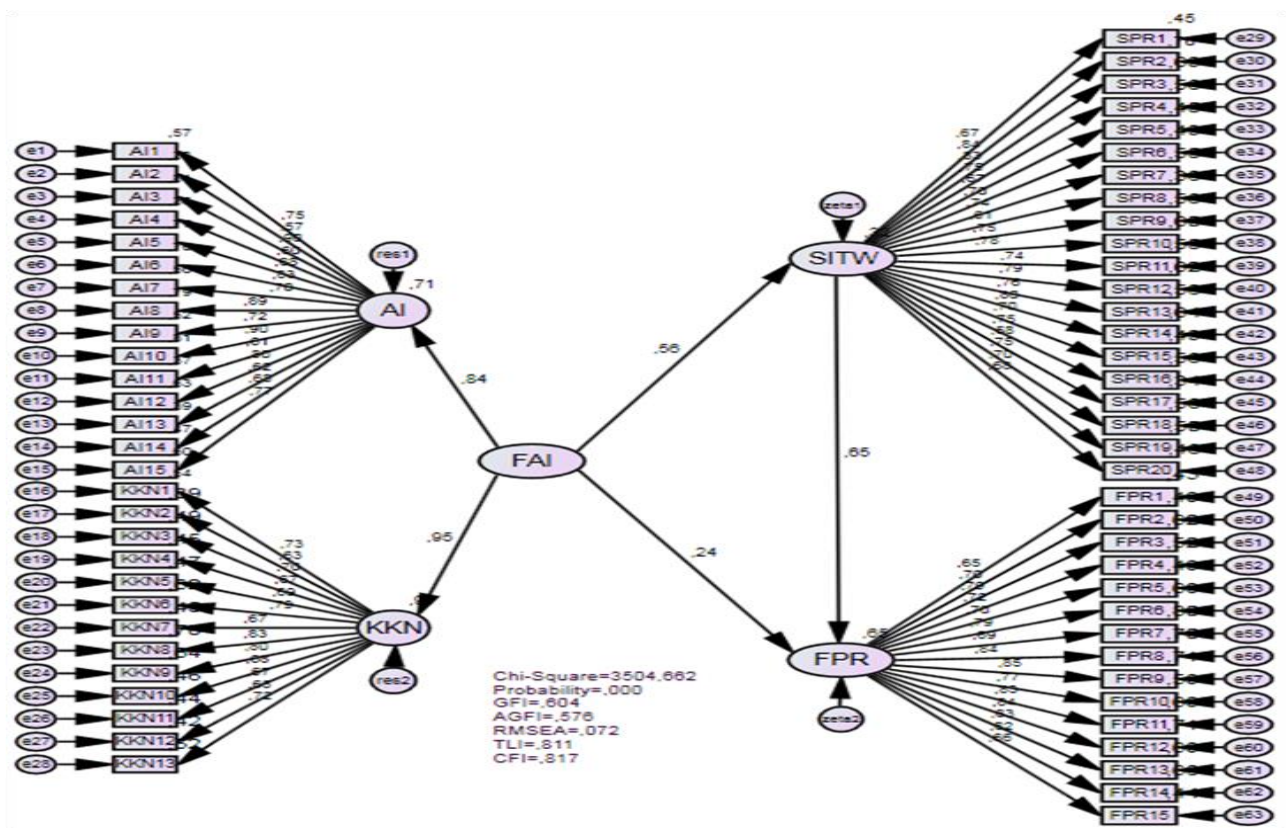


Figure 1.
Full Model
Path Diagram

Latent Variable Measurement Model Implementation of Forensic Accounting

This study shows the latent variables of forensic accounting implementation (□) which was measured using 2 sub-variables of which are operationalized into 28 indicators.

In table 5, the results of the first-order confirmatory factor analysis were presented, showing the value of the factor weights of all indicators > 0.50 which meant the model was valid. Whereas the value of CR (composite reliability) > 0.70 meant that it was consistent to measure the sub-variables. For the AVE (Average Variance Extracted) value > 0.50, which meant that the information for each indicator had been represented by more than 50 percent.

Sub Variables	Indicators	Factors Weight	CR	AVE
Investigative Audit	AI1	0,752	0,952	0,573
	AI2	0,571		
	AI3	0,902		
	AI4	0,596		
	AI5	0,876		
	AI6	0,835		
	AI7	0,705		
	AI8	0,887		
	AI9	0,721		
	AI10	0,900		
	AI11	0,606		
	AI12	0,796		
	AI13	0,621		
	AI14	0,685		
	AI15	0,774		
State Financial Losses Calculation Audit	KKN1	0,733	0,930	0,507
	KKN2	0,627		
	KKN3	0,697		
	KKN4	0,674		
	KKN5	0,688		
	KKN6	0,786		
	KKN7	0,670		
	KKN8	0,834		
	KKN9	0,800		
	KKN10	0,677		
	KKN11	0,667		
	KKN12	0,650		
	KKN13	0,721		

Table 5.
First Order
Test Results of
the Forensic
Accounting
Implementation
Variable
Measurement
Model

Table 6 presents the results of the confirmatory factor analysis, showing the value of the sub-variable factor weight > 0.50, meaning that the two sub-variables of the latent variable forensic accounting implementation were valid. Whereas CR (composite reliability) had a value of > 0.70, namely 0.895, meaning that the two sub-variables were consistent. Furthermore, AVE (average variance extracted) had a value of 0.811 which meant that the information for each indicator is represented by 81.1%.

In table 6, it was known that the assessment of the biggest factor in the latent variable of forensic accounting implementation was stated by the sub-variable state financial losses calculation audit. These data indicated that the state financial losses calculation audit was a sub-variable that was stronger in reflecting the latent variable of forensic accounting implementation than the investigative audit sub-variable. On the other hand, in table 6, it can be seen that the biggest factor weight in the Investigative Audit variable was stated by the AI indicator 10 (For evidence that was difficult to obtain I use the services of a related expert) while the AI2 indicator (the preliminary discussion I conducted aims to close the possibilities/opportunities for the perpetrator to disappear or manipulate original evidence) was the weakest in reflecting the Investigative Audit latent variable. As for the weight of

the largest factor in the State Financial Loss Calculation variable stated by the KKN 8 indicator (I know the legal basis related to the activities carried out by the suspect), on the other hand, the KKN 2 indicator (I made the Minutes of Agreement on the Results of the Exposure which will be agreed by both parties) was an indicator that the weakest in reflecting the latent variables of the State Financial Loss Calculation Audit.

Table 6.
Second-Order
Test Results of
Forensic
Accounting
Implementation
Variable
Measurement
Model

Sub-Variables	Factors Weight	CR	AVE
Investigative Audit	0,843	0,895	0,811
State Financial Losses Calculation Audit Audit	0,955		

Latent Variable Measurement Model of Spirituality in the Workplace

In this study, there were 20 indicators for measuring latent variables of spirituality in the workplace (□₁). The results of the confirmatory factor analysis test through the measurement model were illustrated in Table 7.

In table 8, the results of the confirmatory factor analysis were presented, showing the value of the factor weights for all indicators of latent variables of spirituality at work > 0.5, meaning that all 20 indicators had been valid. While CR (composite reliability) had a value of > 0.7, precisely 0.958 meaning that all of the 20 indicators were consistent. Moreover, AVE (average variance extracted) had a value of 0.537, meaning that the information for each indicator of the latent variable spirituality in the workplace had been represented by 53.7%.

Table 7.
The Variable of
Spirituality in
the Workplace

Variable	Indicators	Factors Weight	CR	AVE
Spirituality in the Workplace	SPR1	0,669	0,958	0,537
	SPR2	0,840		
	SPR3	0,828		
	SPR4	0,749		
	SPR5	0,670		
	SPR6	0,701		
	SPR7	0,744		
	SPR8	0,613		
	SPR9	0,751		
	SPR10	0,776		
	SPR11	0,739		
	SPR12	0,787		
	SPR13	0,760		
	SPR14	0,801		
	SPR15	0,697		
	SPR16	0,749		
	SPR17	0,585		
	SPR18	0,751		
	SPR19	0,704		
	SPR20	0,680		

Besides, from Table 7, it can also be seen that the greatest assessment in the latent variable of spirituality at work was stated by the SPR2 indicator (current work is by the wishes and expectations). This data showed that work by the wishes and expectations as the strongest indicator to reflect the latent variables of spirituality in the workplace, while the SPR17 indicator (feeling satisfied with the company because it has given many awards) was the weakest in reflecting the latent variables of spirituality in the workplace.

Latent Variable Measurement Model of Fraud Prevention

In this study, 15 indicators were used to measure the latent variable of fraud prevention (η_2). The results of the confirmatory factor analysis test through the measurement model are described in Table 8.

In table 9, the results of the confirmatory factor analysis were presented, showing the factor weights for all indicators of the latent variable of fraud prevention > 0.5, meaning that all 15 indicators had been valid. Meanwhile, CR (composite reliability) had a value of > 0.7, or exactly 0.959, meaning that the 15 indicators were consistent. Furthermore, AVE (average variance extracted) had a value of 0.612, meaning that the information for each indicator of the latent variable of fraud prevention had been represented by 61.2%.

In table 8, it can also be seen that the weight of the biggest factor in the latent variable of fraud prevention was stated by the FPR7 indicator (processing and following up on perpetrators who commit fraud). This data showed that processing and following up on perpetrators who commit fraud was the indicator with the highest value or strongest for fraud prevention. Meanwhile, the FPR1 indicator (implementing anti-fraud policies) was the indicator with the lowest or weakest score for fraud prevention.

Variable	Indicators	Factors Weight	CR	AVE
Fraud Prevention	FPR1	0,653	0,959	0,612
	FPR2	0,698		
	FPR3	0,789		
	FPR4	0,718		
	FPR5	0,703		
	FPR6	0,793		
	FPR7	0,892		
	FPR8	0,836		
	FPR9	0,845		
	FPR10	0,77		
	FPR11	0,828		
	FPR12	0,842		
	FPR13	0,828		
	FPR14	0,825		
	FPR15	0,661		

Table 8.
Measurement of Fraud Prevention Variables

Structural Model

There are 4 structural models of which was presented in this research through formulated mathematical equations below:

- 1) $\eta_1 = \gamma_{1.1}\xi + \zeta_1$
- 2) $\eta_2 = \gamma_{2.1}\xi + \beta_{3.1}\eta_1 + \zeta_2$

The result of the mathematical equations above was summarized in table 9, of which coefficients, paths, and statistical value:

Table 9.
Structural
Model Testing
Result
Summary

Sub Structures	Paths	Coefficients	count	p-value	R-Square
1	$\xi \rightarrow \eta_1$	0,564	5,703	< 0,001	0,319
2	$\xi \rightarrow \eta_2$	0,240	3,330	< 0,001	0,649
	$\eta_1 \rightarrow \eta_2$	0,645	6,292	< 0,001	

Based on table 9, it can be seen that the implementation of forensic accounting had an effect of 31.9% on spirituality in the workplace, which can be seen from the R-Square value. Meanwhile, simultaneously, the implementation of forensic accounting and spirituality in the workplace has an effect of 64.9% on fraud prevention.

The Effect of Forensic Accounting Implementation on Spirituality in the Workplace

Based on the results of the first hypothesis testing, it could be inferred that the implementation of forensic accounting affected spirituality in the workplace. This was indicated by the path coefficient value of the forensic accounting implementation variable on workplace spirituality of 0.564 in a positive direction (table 10). Moreover, the *count* statistic value of 5.703 was greater than 1.96 indicating a significant test. The findings of this study indicate that the better the implementation of forensic accounting would make spirituality in the workplace higher, this is in line with the theory of (Van Akkeren et al., 2013) in which the knowledge of forensic accountants serves to clarify the obligations arising from conflicts that occur in court. Conflicts that occur were of course not only in court, but social closeness conflicts to co-workers and other work-related people is one of the spiritual duties in the workplace that involve efforts to create harmony between workers so that values and philosophies are created int. the organizations they work for (Kumar, V., & Kumar, S, 2014).

The Effect of Forensic Accounting Implementation on Fraud Prevention

The results of the second hypothesis testing about the forensic accounting implementation affect fraud prevention, this was indicated by the value of the path coefficient of the variable implementation of forensic accounting for fraud prevention by 0.240 with a positive direction (table 10). Furthermore, the result of the *count* statistic 3.330 which was greater than 1.96 which meant that the test was significant. Based on the results of this study, it was proven that the better the implementation of forensic accounting, stronger fraud prevention would be. This is in line with the theory of (Tiwari and Debnath, 2017) that forensic accounting can help find facts to detect manipulation of accounting data, damage assessment, corruption, and also the presence of negligence from employees and management. Forensic accounting implementation can provide information from these services that can help lawyers, police, companies, governments, and investors, thus, they can prevent fraud.

The Influence of Spirituality in the Workplace on Fraud Prevention

The results of the third hypothesis testing that spirituality in the workplace affected fraud prevention, this was indicated by the path coefficient value of the variable spirituality at work to fraud prevention of 0.645 in a positive direction (table 10). Meanwhile, for the statistical result, a *count* of 6.292, which was greater than 1.96, meant that the test was

significant. This finding proved empirically that increasing spirituality in the workplace tends to increase fraud prevention. The results of this study were in line with the theory of (Belwalkar et al., 2018) which stated that employees who had an inner feeling for the place where they work will produce good organizational values, this was called good spirituality in the workplace. Therefore, employees tend not to have the desire to commit acts of corruption, consequently, corruption prevention can be done if the spiritual values work adequately.

The Implementation of Forensic Accounting Through Spirituality Has a Significant Positive Effect on the Prevention of Corruption

The fourth hypothesis was to test the indirect effect of the implementation of forensic accounting on fraud prevention through spirituality in the workplace. This fourth hypothesis was tested using the Sobel test (Kline, 2005), where the results are described in table 10:

Indirect Effect	statistic	arthritis	Ho	Ha
0,364	4,225	1,96	rejected	accepted

Table 10. Implementation of Forensic Accounting for Fraud Prevention (Indirect Effect Test Results)

The test results showed that the *statistic* value of the indirect effect of the implementation of forensic accounting on fraud prevention > from 1.96, namely 4.225 (table 11) meaning that with a 5% error rate Ho is rejected and Ha is accepted. Therefore, the findings of this study indicate that indirectly through spirituality in the workplace, the implementation of forensic accounting affects fraud prevention, this is in line with the theory that a forensic accountant can help detect fraudulent financial statement, gaps in the accounting system, negligence of human resources in these entities, and acts of corruption in an agency (Tiwari and Debnath, 2017). If this can be prevented, spirituality in the workplace can arise from human resources in an agency (Tang and Karim, 2019).

CONCLUSION

The results showed that forensic accounting and spirituality in the workplace have an effect on fraud prevention both directly and indirectly, and spirituality in the workplace was established to mediate the relationship between forensic accounting and fraud prevention. These findings provide a sign for Government Institutions, especially BPKP and BPK auditors to improve understanding of Forensic Accounting for forensic auditors, which until the time this research was conducted there were relatively few forensic auditors in the BPK and BPKP circles compared to the need for auditors in handling fraud problems, especially corruption in government.

The implication in this research shows that auditing institutions, especially BPKP and BPK auditors, are expected to be able to design strategies to improve auditors' understanding regarding forensic accounting by taking into account the factors that affect fraud prevention. Besides, there is also an increasing need for forensic auditors in dealing with corruption problems that occur in government.

This research is limited to using respondents from the BPKP and BPK with a small sample so that it still cannot represent the results for all the respondents. Besides, the measurement in this study is still limited to a survey conducted with a questionnaire so that from a normative perspective this research can be biased. Therefore, for future research, additional research can be done by conducting FGDs or depth interviews to obtain more detailed conditions that occur in the field.

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