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CORRUPTION DISCLOSURE: CAN EVIDENCE COMPETENCE INTERVENE IN THE IMPACT OF FORENSIC AUDITOR PROFESSIONALISM AND EXPERTISE?

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ABSTRACT

This study aims to examine the effect of the professionalism and expertise of forensic auditors on corruption disclosure with evidence competence as an intervening variable. Respondents in this study were forensic auditors at the Main Examiner of State Finance I BPK RI and the Deputy for Investigation at the DKI Jakarta Province BPKP Representative. The sample selection used the convenience method . The research instrument is a questionnaire. The number of answers that can be processed is as much as 80 respondents. The data analysis method was Partial Least Square. The results of the study show that the professionalism and expertise of the forensic auditor influences both the competence of evidence and the disclosure of corruption. Evidence competency influences disclosure of corruption and is proven to be able to intervene both the professional influence of the forensic auditor and the influence of the forensic auditor's expertise on corruption disclosure. This study has implications that the forensic auditor in carrying out audit procedures cannot be separated from the professionalism and expertise possessed. The auditor must produce competent audit evidence to give investigators confidence about witness testimony, expert testimony, letters, instructions, and defendant statements.

KEYWORDS : Corruption Disclosure; Evidence Competence; Expertise of Forensic Auditors; Professionalism of Forensic Auditors.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profesionalisme auditor forensik dan keahlian auditor

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forensik terhadap pengungkapan korupsi dengan kompetensi bukti sebagai variabel intervening. Responden dalam penelitian ini adalah auditor forensik pada Pemeriksa Utama Keuangan Negara I BPK RI dan Deputi Bidang Penyidikan Perwakilan BPKP Provinsi DKI Jakarta. Pemilihan sampel menggunakan metode convenience. Instrumen penelitian berupa kuesioner . Jumlah jawaban yang dapat diproses adalah sebanyak 80 responden .Metode analisis data yang digunakan adalah Partial Least Square. Hasil penelitian menunjukkan bahwa profesionalisme auditor forensik dan keahlian auditor forensik berpengaruh baik terhadap kompetensi bukti maupun terhadap pengungkapan tindak pidana korupsi. Kompetensi bukti berpengaruh terhadap pengungkapan korupsi dan terbukti mampu mengintervening pengaruh profesional auditor forensik terhadap pengungkapan korupsi , dan juga mampu mengintervening pengaruh keahlian auditor forensik terhadap pengungkapan korupsi. Penelitian ini berimplikasi bahwa auditor forensik dalam melakukan prosedur audit tidak lepas dari profesionalisme dan keahlian yang dimiliki. Auditor .harus menghasilkan bukti audit yang kompeten untuk memberikan kepercayaan kepada penyidik tentang keterangan saksi, keterangan ahli, surat, instruksi, dan keterangan terdakwa.
KATA KUNCI : Keahlian Auditor Forensik; Kompetensi Bukti; Pengungkapan Korupsi; Profesionalisme Auditor Forensik.

INTRODUCTION

BPK and BPKP carry out government duties in the field of financial supervision and development in accordance with the provisions of the applicable laws and regulations and one of their duties is a forensic audit which aims to investigate whether the funds that have been channeled are channeled to the people. in need. Weaknesses in a control, recording errors to incomplete supporting evidence can be potential causes of fraud (Di et al., 2022). When the auditor dares to take high-risk actions, the resulting fraud risk assessment will be low (Artati & Noviyanti, 2020).

High public expectations of the role and function of the forensic audit in finding competent evidence and uncovering corruption are the challenges and responsibilities of the forensic auditor. The role and function of the forensic auditor can be reflected in their professionalism and expertise. Forensic auditors in uncovering corruption cases must be able to collect competent evidence, evidentiary competence is based on the process of obtaining evidence by the BPKP Pusdiklatwas auditor in 2013. Evidence obtained illegally cannot be legally accepted. Thus, expertise is an important element of a forensic auditor to be able to work professionally. Forensic accounting can reduce the level of fraud disclosure and the good thing about investigative audit practices by auditors can reduce the level of fraud disclosure (Laupe et al., 2022). Forensic accounting techniques have an impact on

detecting and eradicating financial corruption (Saleh et al., 2020). Forensic accountants are expected to possess certain core skills, traits and characteristics required for the various investigative matters for which they are employed. The effectiveness of a forensic accountant is partly determined by his ability to communicate effectively, simplify difficult problems, and express opinions in legal situations (Karim, 2021)

Previous research relevant to Corruption Disclosure, Evidence Competence, Expertise of Forensic Auditors, and Professionalism was conducted by Purnamasari et al. (2020) which stated that there is a positive relationship between the application of forensic accounting and corruption prevention. The same thing was concluded from the results of research from Khomsiyah et al. (2019) that forensic auditor certification has a positive effect on the auditor's ability to detect fraud. Likewise (Priyadi et al., 2020; Susanto et al., 2019; , Handoyo & Wardani, 2020; Sihombing et al., 2019; Widiyanto, 2022) concluded the same thing. Research from Indriyani & Hakim (2021) states that auditor experience and auditor professionalism have a positive effect on the auditor's ability to detect fraud. The same results were also produced by the research of Amsari & Rasibo, (2017). The results of research from Akbar (2020) state that auditor expertise has a positive effect on disclosing corruption. A different matter is shown by Asterini (2018) who concludes that there is no effect of professionalism on disclosing corruption. Likewise with the results of research from Sumartono et al. (2020), which states that financial accounting skills do not have a significant impact on the skills of forensic accountants in uncovering fraud in the public sector. Research from Widiyanti (2016), also concluded that the professionalism of the forensic auditor has no significant effect on corruption disclosure. Likewise, Asterini (2018) concluded that there was no effect between professionalism and corruption disclosure.

Regarding the competence of evidence, several studies have been conducted, including by Asterini (2018) which states that there is a significant influence between professionalism and auditor expertise on evidence competence, and evidence competence can be an intervening variable on auditor expertise on corruption disclosure by 24 ,9 % . The same thing was also produced by research conducted by Akbar (2020) which concluded that the experience of the forensic accountant and the professionalism of the forensic accountant have a positive effect on the quality of evidence to uncover fraud.Research from Widiyanti (2016) concluded that the competence of evidence has a significant influence on corruption disclosure, as well as research from Yuara et al. (2018).

Based on the description above and the gaps in the results of previous research, researchers were motivated to conduct this research because first, professionalism and expertise are the main reflections that must be possessed by forensic auditors in carrying out their duties in order to produce competence in proving corruption. Second, to determine the effect of audit evidence from the forensic auditor's analysis on the judge's decision in court.

What is different from this research with previous research is that this research uses a grand theory that is relevant to more corruption disclosures compared to previous research, namely 5 and analyzes the results based on the 5 grand theories, previous research only used 2 to 3 grand theory as a reference. The next update is to use more respondents from 2 institutions, namely the forensic auditor at the Main Examiner of State Finance I BPK RI and the Deputy for Investigation at the DKI Jakarta Province BPKP Representative, previous research only used respondents from one institution. This research was also conducted in Jakarta and is updated in 2022. Research that examines competence as a variable that intervenes in the influence of the professionalism and expertise of forensic

auditors was conducted in 2016 and 2018 and was conducted outside Jakarta. This research also gets new findings that are different from previous studies .

The contribution of this research is expected to contribute to society, provide knowledge about the importance of the role and function of forensic audits in disclosing corruption.

The grand theory used in this study is **(1) Vroom's Theory** which states that there is a relationship between a person's performance with his abilities and motivation. This theory was coined by Victor. H. Vroom in 1964 in his book entitled "Work and Motivation". A person's motivation will be influenced by the expectations and values contained in each person's personality. If someone's wish is to be rich, then there are two possibilities that he will do. If the value is positive then, he will do things that do not violate the law in order to become rich. But if he is someone who has a negative value, then he will try to find all ways to get rich, one of which is by committing corruption. ; **(2) Maslow's Needs Theory** which describes the hierarchy of human needs in the form of a pyramid. At the basic level are the most basic needs. The higher the hierarchy, the smaller the need to satisfy. These needs consist of Physiological Needs , Safety , Social Needs , Appreciation and Self - Actualization . This theory was coined by Abraham Maslow in the Journal of Psychological Review in 1943. After the main needs are met, a person's needs will increase to self-esteem needs, namely the desire to be respected, to behave in a commendable manner, democratically and so on. If someone thinks that even his highest level needs are his basic needs, then he will do anything to achieve them, including by committing acts of corruption. ; **(3) Klitgaard's Theory.** This theory is also known as the CDMA theory, which is an equation of: Corruption (C) = Discretion (D) + Monopoly (M) – Accountability (A) . which states that the monopoly of power by the leadership (monopoly of power) coupled with the high level of power possessed by a person (discretion of official) without adequate supervision from the supervisory apparatus (minus accounting), causes incentives to commit acts of corruption.; **(4) Ramirez Torres' Theory** which states that corruption is a crime of calculation, not just lust. Someone will commit corruption if the result (Rc = Reward) obtained from corruption is higher than the punishment (Pty = Penalty) obtained with a small probability (Prob = Probability) of being caught. Ramirez Torres theory was put forward by an accountant from Nicaragua named Francisco Ramirez. Torres in 1990 in his book entitled Los delitos económicos en los negocios or economic crime in business. **(5) Jack Bologne's Theory** (GONE) G stands for Greedy, related to the greed and greed of corruptors. Corruptors are people who are dissatisfied with their situation. O stands for Opportunity, a system that provides opportunities for corruption. N stands for Needs, a mental attitude that never feels enough, always full of endless needs. E stands for Exposes, which is a punishment imposed on perpetrators of corruption that does not give a deterrent effect to perpetrators or other people. The GONE theory was put forward by Jack Bologne in 1993 in his book Handbook of Corporate Fraud.

An audit conducted by an independent auditor aims to obtain sufficient competent audit evidence to serve as a reasonable basis for forming an opinion. The amount and type of audit evidence required by the auditor to support his opinion requires the auditor's professional judgment after carefully studying the circumstances at hand. In many cases, independent auditors rely more on directive evidence than conclusive evidence. Evidence is called competent as long as the evidence is in accordance with the facts, namely valid or valid. Auditors must have the knowledge and expertise to collect audit evidence that is competent enough in each audit process to meet established standards (BPKP, 2017). According to Karim (2021) Forensic Accountants must demonstrate certain features and

characteristics, as well as core and additional skills, depending on the type of project being worked on. In addition to the increasing need for forensic accounting services, the market also requires forensic accountants to have specific traits and basic skills, along with relevant degrees or certifications.

The competence of a piece of evidence is shown in the process of making evidence and the process of obtaining it. If the proof is carried out by an incompetent officer, the proof is considered incompetent, the competence of a proof is also based on the process of obtaining evidence by the auditor (BPKP, 2017). The professionalism and expertise of forensic auditors will support their duties in finding and gathering competent and acceptable evidence in the legal process of corruption cases.

Based on Vroom's Theory, it is stated that an individual (in this case the forensic accountant) believes that if he behaves in a certain way, then he will get certain things called expectations. In this regard, the behavior manifested in the professionalism and expertise of the forensic accountant accompanied by competent evidence will reveal the existence of corrupt behavior. Based on Maslow's Theory, the relationship between the professionalism and expertise of the foresic accountant is at the level of self-actualization. If a forensic accountant can reveal corruption based on competent evidence, then the forensic accountant will receive public recognition. In Klitgaard's Theory, the impetus for corruption is due to power and monopoly and without supervision. the function of the forensic accountant is to carry out such surveillance with professionalism and expertise and by using competent evidence. In Ramirez Torres Theory Someone will commit corruption if the result obtained from corruption is higher than the punishment obtained with a small possibility of being caught. This is where the function of the public accountant is to prevent this. To be able to catch a person who behaves corruptly, competent evidence is needed. Due to the fact that the behavior of committing corruption is due to a light sentence, a forensic accountant must have professionalism and expertise so that corruption can be exposed. The same is true of Jack Bologne's Theory (GONE), which states that the factors that cause corruption are greed, opportunity, need, and disclosure. If forensic accountants can reveal corruption with professionalism and expertise supported by competent evidence, then it is expected that the behavior corruption can be reduced.

The framework for thinking about the influence of professionalism and expertise from forensic auditors with competent evidence as intervening variables in disclosing corruption is in line with the results of research from (1) Amsari & Rasibo, (2017) concluded that competence, professionalism and experience simultaneously and partially have a positive effect on professional judgment auditor of the Audit Board of the Republic of Indonesia South Sulawesi Province in assessing audit evidence; (2) Asterini (2018) conducted research on BPKP South Sumatra with 47 respondents concluding that the professionalism and expertise of auditors has an effect on the competence of evidence and the expertise of auditors has an effect on disclosing corruption; (3) Ambalika & Dwijaputri (2018) stated that auditor professionalism had a significant effect on its success in finding fraud in financial reports in an organization; (4) Sihombing et al. (2019) conducted research at the Inspectorate of North Sumatra province concluding that forensic accounting variables, training , experience and professional skepticism have a significant effect on the auditor 's ability to detect fraud ; (5) Susanto et al. (2019) conducted research to analyze how auditor competence and digital forensic support can improve fraud detection in BPK auditors, and the results prove that auditor competence and direct digital forensics have a direct positive effect on the level of fraud detection; (6) Khomsiyah et al. (2019) conducted a study on examiners from the Financial Audit Agency with as many as 160 respondents concluding

that forensic auditor certification has a positive effect on the auditor's ability to detect fraud; (7) Karim (2021) who conducted interviews with 16 accounting practitioners in Bangladesh in fraud prevention and detection matters and stated that there are some essential accounting skills in the profession ; (8) Sumartono et al. (2020) conducted research on the BPK special region of Yogyakarta with 44 respondents concluding that business skills have a significant and negative effect on the skills of forensic accountants in uncovering fraud in the public sector; (9) Saleh et al. (2020) identified the skills needed for forensic accountants in detecting and combating corrupt practices and financial fraud for 63 professional accountants in the Iraqi Kurdistan region and concluded that techniques using forensic accounting had an impact on detecting and eradicating financial corruption; (10) Akbar (2020) conducted research at BPKP Riau and concluded that the experience of the forensic accountant and the professionalism of the forensic accountant have a positive effect on the quality of audit evidence to uncover fraud; (11) Handoyo & Wardani, (2020) conducted research at the BPKP of the special region of Yogyakarta using 55 respondents to the conclusion that forensic expertise and professional skepticism have a significant effect on fraud detection; (12) Indriyani & Hakim, (2021) concluded that auditor experience and professional skepticism have a positive and significant impact on the auditor's ability to detect fraud; (13) Laupe et al. (2022) with the conclusion that forensic accounting can reduce the level of disclosure of fraud; (14) Priyadi et al. (2022) conducted a study on 56 auditors at the Inspectorate of Banten province and concluded that forensic audits partially have a positive and significant effect on fraud detection; (15) Widiyanto (2022) who conducted research with BPK auditor respondents who examined forensic auditor support in fraud detection abilities, and it was found that support from digital forensic audits has a positive effect on fraud detection.

Based on the description above, the hypotheses that can be built in this study are:

H1: The professionalism of the forensic auditor influences the evidentiary competence.

H2: The forensic auditor's expertise influences evidentiary competence.

H3: The professionalism of the forensic auditor influences the disclosure of corruption.

H4: Forensic Auditor's expertise has a significant effect on Corruption Disclosure

H5: Proving competence influences the disclosure of corruption.

H6: The professionalism of the forensic auditor influences the disclosure of corruption through evidentiary competence.

H7: The expertise of the forensic auditor influences the disclosure of corruption through evidentiary competence.

METHODS

This research is causality research, which is research that aims to determine the effect between the independent variable (the variable that affects) and the dependent variable (the variable that is affected). The population of this research is forensic auditors who work at the Supreme Audit Agency (BPK) & the Financial and Development Supervisory Agency (BPKP) DKI Jakarta Province. Sampling in this study used the convenience sampling method, which is a method of collecting information from members of the population who are happy to provide it. The reason for taking the sample with the convenience sampling method is because it covers a wide variety of respondent selection procedures where the

sample units drawn are easy to contact, not troublesome, easy to measure and cooperative. So that in this study the samples selected were forensic auditors at the Main Auditorate of State Finance I (AKN I), AKN III, AKN V, AKN VII at BPK RI and Deputy for Investigation at BPKP Representatives of DKI Jakarta Province.

To obtain the necessary data, the researcher used an instrument in the form of a questionnaire which was sent to forensic auditors working at the DKI Jakarta Provincial Representative Office BPKP. The questionnaire was sent directly, namely by sending it directly to the office in question. This study uses exogenous variables, endogenous variables, and intervening variables involving four research variables. The following table is related to research variables and operational definitions of variables.

Variable	Indicator	Variable Symbol
Forensic Auditor Professionalism (Pro)	Dedication	Pro_1
	Social Obligation	Pro_2
	Autonomy Demands	Pro_3
	Belief in self – regulation	Pro_4
	Professional community affiliation	Pro_5
Forensic Auditor Skills (Kh)	Analysis deductive	Kh_1
	Critical tinking	Kh_2
	Structured troubleshooting	Kh_3
	Research flexibility	Kh_4
	Analytical skills	Kh_5
	Verbal communication	Kh_6
	Written communication	Kh_7
	Knowledge of law	Kh_8
	Composure	Kh_9
Evidence Competence (Kb)	Evidence provider independence	Kb_1
	Effectiveness of internal control	Kb_2
	Auditor's direct knowledge	Kb_3
	Qualifications of the individual providing the information	Kb_4
	Level of objectivity of evidence	Kb_5
	Punctuality	Kb_6
Corruption Disclosure (Pk)	Phsycal examination	Pk_1
	Confirmation	Pk_2
	Document	Pk_3
	Analytical procedures	Pk_4
	Inquires of the client	Pk_5
	Recalculation	Pk_6
	Reperformance	Pk_7
	Observation	Pk_8

Tabel 1. Operationaliz ation of Research Variables

The data analysis method used in this study is to use the Partial Least Square (PLS) approach in the following order: (1) Test the Measurement Model or Outer Model; (2) Structural Model Test or Inner Model consisting of R-Square, Q-Square, Goodness of Fit (GoF) Analysis and Hypothesis Testing; (3) Intervening Effect Test.

The first step in the intervening test procedure is that the direct effect of the independent variable on the dependent variable must be significant. The second step, the indirect effect must be significant, each path, namely the independent variable on the intervening variable and the intervening variable on the dependent variable, must be significant to meet this condition. This indirect effect is obtained by the formula for the influence of the independent variable on the intervening variable multiplied by the influence of the intervening variable on the dependent variable. If the indirect effect is significant, then this indicates that the intervening variable is able to absorb or reduce the direct effect on the first test. Third, calculate Variance Accounted For (VAF) with the following formula :

$$VAF = \frac{indirect\ effect}{direct\ influence + indirect\ influence}$$

If the VAF value is above 80%, it indicates the role of Y as a full intervening. Y is categorized as partial intervening if the VAF value ranges from 20% to 80%, but if the VAF value is less than 20% it can be concluded that there is almost no intervening effect.

RESULTS AND DISCUSSION

Questionnaire Distribution

No	Information	Frequency	Percentage
1	Number of questionnaires distributed	90	100 %
2	Number of non-returned questionnaires	6	6,7%
3	Number of questionnaires that cannot be processed	4	4,4%
4	Number of questionnaires that can be processed	80	88,9%

No.	Office	Questionnaire sent	Questionnaire processed
1.	AKN I	19	19
2.	AKN III	15	15
3.	AKN V	17	17
4.	AKN VII	9	-
5.	Deputy Investigation	30	29
		90	80

Characteristics of Respondents

	Frequency	Percentage
Male	48	60 %
Female	32	40 %
Total	80	100 %

	Frequency	Percentage
Junior Auditor	29	36,3%
Senior Auditor	34	42,5%
Supervisor	10	12,5%
Manager	7	8,8%
Total	80	100,0%

Tabel 6.
Characteristics of Respondents Based on Last Education

	Frequency	Percentage
D3	7	8,8%
S1	49	61,3%
S2	24	30,0%
Total	80	100,0%

Tabel 7.
Characteristics of Respondents Based on Work Experience

	Frequency	Percentage
< 3 Years	5	6,3%
3 – 6 Years	10	12,5%
6 – 10 Years	27	33,8%
>10 Years	38	47,5%
Total	80	100,0%

Tabel 8.
Characteristics of Respondents by Age

	Frequency	Percentage
< 25 years old	2	2,5%
25 – 30 Years	17	21,3%
31 – 35 Years	17	21,3%
36 – 40 Years	11	13,8%
41 – 45 Years	8	10,0%
46 – 50 Years	12	15,0%
>50 years old	13	16,3%
Total	80	100,0%

Convergent Validity Results

	Forensic Auditor Professionalis(Pro)	Forensic Auditor Skills (Kh)	Evidence Competence(Kb)	Corruption Disclosure (Pk)
Pro_1	0,8066			
Pro_2	0,7702			
Pro_3	0,7075			
Pro_4	0,7053			
Pro_5	0,8216			
Kh_1		0,5796		
Kh_2		0,7546		
Kh_3		0,8237		
Kh_4		0,5375		
Kh_5		0,7447		
Kh_6		0,7042		
Kh_7		0,7848		
Kh_8		0,8129		
Kh_9		0,7434		
Kb_1			0,7153	
Kb_2			0,7323	
Kb_3			0,7725	
Kb_4			0,8028	
Kb_5			0,8021	
Kb_6			0,5524	
Pk_1				0,8237
Pk_2				0,8096
Pk_3				0,8490
Pk_4				0,8481
Pk_5				0,8542
Pk_6				0,8014
Pk_7				0,5101
Pk_8				0,7159

Tabel 9. Outer Loading

	Forensic Auditor Professionalis(Pro)	Forensic Auditor Skills (Kh)	Evidence Competence(Kb)	Corruption Disclosure (Pk)
Pro_1	0,8067			
Pro_2	0,7689			
Pro_3	0,7098			
Pro_4	0,7057			
Pro_5	0,8205			
Kh_2		0,7456		
Kh_3		0,8171		
Kh_5		0,7290		
Kh_6		0,7297		
Kh_7		0,8169		
Kh_8		0,8508		
Kh_9		0,7797		
Kb_1			0,7127	
Kb_2			0,7501	
Kb_3			0,7592	
Kb_4			0,7999	
Kb_5			0,8187	
Pk_1				0,8315
Pk_2				0,8220
Pk_3				0,8654
Pk_4				0,8456
Pk_5				0,8402
Pk_6				0,8011
Pk_8				0,7120

From Table 9 it can be seen that there are four indicators with a loading factor value of less than 0.60, namely indicators Kh_1, Kh_4. Kb_6 and Pk_7. For this reason, these indicators must be removed from the model. And modified with Re-Run. The results are shown in table 10.

All indicators in Table 10 Modified Outer Loading have a value above 0.60 so that each indicator is significant to the construct or shows the value of all variables declared valid.

Discriminant Validity Results

	Forensic Auditor Professionalis(Pro)	Forensic Auditor Skills (Kh)	Evidence Competence(Kb)	Corruption Disclosure (Pk)
Pro_1	0,8067	0,5264	0,5167	0,5115
Pro_2	0,7689	0,4196	0,2616	0,4187
Pro_3	0,7098	0,3133	0,2532	0,4191
Pro_4	0,7057	0,5294	0,4001	0,3462
Pro_5	0,8205	0,4631	0,4668	0,5490
Kh_2	0,6145	0,7456	0,4351	0,5075
Kh_3	0,4008	0,8171	0,4978	0,5721
Kh_5	0,4247	0,7290	0,4650	0,4758
Kh_6	0,6115	0,7297	0,3851	0,5145
Kh_7	0,3659	0,8169	0,3950	0,4392
Kh_8	0,3705	0,8508	0,4355	0,4462
Kh_9	0,4661	0,7797	0,4337	0,4798
Kb_1	0,2804	0,2015	0,7127	0,3914
Kb_2	0,4479	0,3444	0,7501	0,5148
Kb_3	0,1992	0,5368	0,7592	0,5495
Kb_4	0,4817	0,4537	0,7999	0,5786
Kb_5	0,5229	0,5305	0,8187	0,6047
Pk_1	0,5165	0,5237	0,6422	0,8315
Pk_2	0,4877	0,4946	0,6286	0,8220
Pk_3	0,5585	0,5840	0,6319	0,8654
Pk_4	0,5172	0,5449	0,5590	0,8456
Pk_5	0,3849	0,4607	0,5136	0,8402
Pk_6	0,4451	0,4803	0,5770	0,8011
Pk_8	0,4985	0,5212	0,4127	0,7120

Tabel 11.
Outer Loading Modifications

Table 11 shows that the construct of professionalism is higher for the indicators (Pro_1, Pro_2, Pro_3, Pro_4, and Pro_5) compared to the other constructs for the indicators Pro_1, Pro_2, Pro_3, Pro_4, and Pro_5 so it has good Discriminant Validity.

The skill construct gives a higher indicator value to its indicators compared to other constructs to the indicators Kh_2, Kh_3, Kh_5, Kh_6, Kh_7, Kh_8 and Kh_9 so it has good.

Discriminant Validity.

The evidence competency construct also gives a higher indicator value to its indicators compared to other constructs on the indicators Kb_1, Kb_2, Kb_3, Kb_4, and Kb_5 so it has good Discriminant Validity.

The same thing also applies to the corruption disclosure construct which gives a higher indicator value to its indicators compared to the other constructs to the indicators Pk_1, Pk_2, Pk_3, Pk_4, Pk_5, Pk_6, and Pk_8 so that it has good Discriminant Validity.

All loading factor values for each indicator of each latent variable already have the largest loading factor value compared to the other latent variable loading factor values. This means that all latent variables already have good Discriminant Validity where the latent construct

	AVE
Tabel 12. Average Variance Extracted (AVE)	
Forensic Auditor Professionalism (Pro)	0,5834
Forensic Auditor Skills (Kh)	0,6124
Evidence Competence (Kb)	0,5915
Corruption Disclosure (Pk)	0,6693

Reliability Results

	Composite Reliability	Cronbach Alpha
Forensic Auditor Professionalism (Pro)	0,8746	0,8231
Forensic Auditor Skills (Kh)	0,9168	0,8937
Evidence Competence (Kb)	0,8784	0,8288
Corruption Disclosure (Pk)	0,9339	0,9171

Tabel 13. Composite Reliability and Cronbach Alpha

concluded that all latent variables have good Discriminant Validity.Another method for assessing discriminant validity is the value of the square root of Average Variance predicts indicators in their block better than indicators in other blocks so that it can be Extracted (AVE). It is recommended that the AVE value be greater than 0.50 .

Table 12 shows that the AVE of all variables has an AVE value above 0.50, indicating that all variables have good Discriminant Validity.

Based on table 13, all variables have a Composite Reliability value above 0.70. It can be concluded that all constructs meet the reliability criteria and already have a Cronbach Alpha value above 0.60, indicating the level of consistency of respondents' answers in each construct has good reliability.
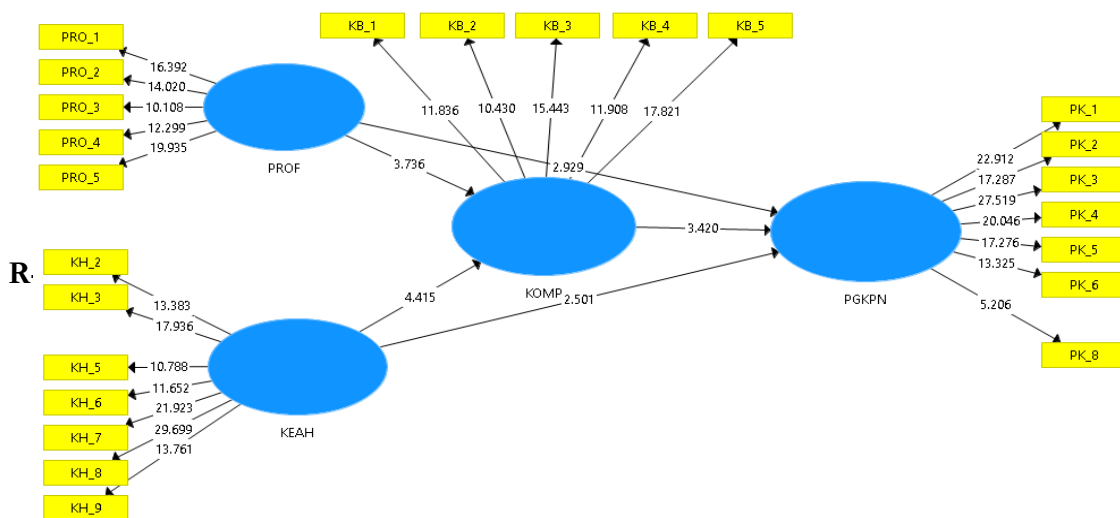
Inner Model or Structural Model Test Results

Figure 1. Structural Model of Bootstrapping Results

Source: Statistic Software

	R – Square
Forensic Auditor Professionalism (Pro)	
Forensic Auditor Skills (Kh)	
Evidence Competence (Kb)	0,3659
Corruption Disclosure (Pk)	0,6008

Tabel 14.
R-Square
Value

Table 14 shows that the R-square value for the evidence competence variable is 0.3659 and for the corruption disclosure variable it is 0.6008. These results indicate that the professionalism and expertise variables of the forensic auditor are simultaneously able to explain the evidence competency variable of 36,59%, the remaining 63,41% is explained by other variables not hypothesized in the model. The next results for the variables of professionalism, expertise, and competency evidence are able to explain the corruption disclosure variable by 60,08%, the remaining 39,92% is explained by other variables that are not hypothesized in the model.

Q-Square results

The Q-Square value is obtained from:

$$Q^2 = 1 - (1 - R_1^2)(1 - R_2)$$
$$= 1 - [1 - (0,3659^2)][1 - (0,6008^2)]$$
$$= 1 - (1 - 0,1339)(1 - 0,3610)$$
$$= 1 - (0,8661)(0,6390)$$
$$= 1 - (0,5535)$$
$$Q^2 = 0,4465$$

The results of calculating the Q-Square in this study is 0.4465 which means that 44,65 % of the independent and intervening variables are appropriate to explain the dependent variable, namely corruption disclosure.

Goodness of Fit (GoF) results

GoF value is obtained from:

$$GoF = \sqrt{Com \times R^2}$$
$$= \sqrt{(0,4477)(0,6008)}$$
$$= \sqrt{(0,2690)}$$
$$= 0,5186$$

Based on these results, it shows a large GoF value.

Hypothesis Test Results

		Original Original Sample (O)	Sample Mean (M)	Standard Deviation (STEDEV)	TStatistics (I0 / STDEV)	P Value
Pro ⟶	Kp	0.2842	0.2975	0.0761	3.7361	0.0002
Pro ⟶	Pk	0.2177	0.2068	0.0743	2.9286	0.0036
Kp ⟶	Pk	0.4443	0.4534	0.1299	3.4202	0.0007
Kh ⟶	Kp	0.3909	0.3950	0.0885	4.4151	0.0000
Kh ⟶	Pk	0.2533	0.2535	0.1013	2.5010	0.0127

Intervening Effect Test Results

	Original Original Sample (O)	Sample Mean (M)	Standard Deviation (STEDEV)	Standard Error (STERR)	P Value
Pro ⟶ Kp	0.2842	0.2975	0.0761	3.7361	0.0002
Kp ⟶ Pk	0.4443	0.4534	0.1299	3.4202	0.0007

Inderect Influence 0,2842 * 0,4443	0,1263
Pro → Kp = 0,2842; Kp → Pk = 0,4443	
Direct Influence	0,2177
Pro → Pk = 0,2177	
Total Influence = 0,2177 + 0.1263	0,3440
VAF 0.1263/ 0,3440	0,3671

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Kh-> Kp	0.3909	0.3950	0.0885	4.4151	0.0000
Kp -> Pk	0.4443	0.4534	0.1299	3.4202	0.0007

Indirect Influence 0,3909 * 0,4443	0.1737
Kh → Kp = 0,3909; KOMP → PGKPN = 0,4443	
Direct Influence	0,2533
Kh → Pk = 0,2533	
Total Influence = 0,2533 + 0.1737	0,4270
VAF 0.1737/ 0,4270	0.4068

Tabel 19. Calculation of VAF Forensic Auditor Expertise

The VAF (Variance Accounted For) calculation results show a result of 0.4068. So that the competence of evidence can be an intervening variable for forensic auditor expertise on corruption disclosure of 40.68% or there is a partial intervening effect.

The Effect of Forensic Auditor Professionalism on Evidence Competence

The results of hypothesis testing carried out using the bootstrapping method show that the professionalism of the forensic auditor towards the competence of evidence shows a path coefficient value of 0.2842 with a t-statistics value of 3.7361. This value is greater than the t-table of 1.9908. This means that the professionalism of the forensic auditor has a significant influence at 0.05 on the competence of evidence which means according to the first hypothesis. This means that the first hypothesis (H1) is accepted. Any increase in the professionalism of the forensic auditor will increase the competency of evidence, and conversely any decrease in the professionalism of the forensic auditor will reduce the competence of evidence. The higher the level of professionalism, the more professional the person is. The professionalism of a professional will become even more important if this professionalism is linked to the results of his individual work, so that in the end it can contribute to the work of the company or professional organization in which it is located.

This is in line with the Grand Theory used in this study, namely (1) Vroom Theory, The theory of hope says that if someone has the desire to produce something at a certain time it depends on the specific goals of the person concerned and on that person's perception of the value of an achievement. In this case the desire and what is meant is in terms of obtaining competent evidence that requires the professionalism of a forensic auditor (2) Maslow's theory, by proving that there is an influence between professionalism and evidence competence, shows / proves also that Maslow's theory can be applied, namely that professionalism the forensic auditor reflects his actualization in influencing the competency of evidence. (4) Ramirez Theory To be able to catch someone who behaves corruptly, competent evidence is needed which is influenced by the professionalism of the forensic auditor. (5) Theory of Jack Bologne (GONE), one of the causes of corruption is disclosure. Competent evidence influenced by professionalism is a means of disclosure.

This result is in line with previous research (Asterini, 2018; Akbar, 2020; Widiyanti, 2016).

Effect of Forensic Auditor Expertise on Evidence Competence

The results of hypothesis testing carried out using the bootstrapping method show that the forensic auditor's expertise on evidence competence shows a path coefficient value of 0.3909 with a t-statistics value of 4.4151. This value is greater than t-table 1.9908. This means that the expertise of the forensic auditor has a significant influence at 0.05 on the competence of evidence which means according to the second hypothesis. This means that the second hypothesis (Ha2) is accepted.

The results of this study are in accordance with research conducted by Purjono (2012) which shows the forensic auditor's expertise has a significant influence on the competence of evidence, which means that any increase in the skill of the forensic auditor will increase the competence of evidence, and conversely any decrease in the skill of the forensic auditor will reduce the competence of evidence . Expertise will make it easier for forensic auditors to find facts related to corruption cases. So that the evidence that can have appropriate evidence and can be trusted to be true.

This is in line with the Grand Theory used in this study, namely (1) Vroom Theory, which basically states that a person's expectations represent the belief that a certain level of effort will be followed by a certain level of performance. This performance is produced by the forensic auditor's expertise in influencing the competence of evidence. (2) Maslow's theory, by proving that there is an influence between the expertise of the forensic auditor and the competence of evidence, also shows/proves that Maslow's theory is that the forensic auditor's expertise reflects its actualization in influencing the competence of evidence. (3) Klitgaard's theory, forensic audit skills that function as supervisors, and proven capable of influencing the competence of evidence. (4) Ramirez's theory. To be able to catch someone who behaves corruptly who thinks that the possibility of being caught is small, competent evidence is needed which is influenced by the expertise of the forensic auditor. (5) Theory of Jack Bologne (GONE), greed, opportunity, behavior that is never enough and the punishment imposed will be revealed by the forensic auditor through his expertise in finding competent evidence.

This result is in line with previous research from (Asterini, 2018; Akbar, 2020; Widiyanti, 2016).

The Effect of Forensic Auditor Professionalism on Disclosure of Corruption

The results of hypothesis testing carried out using the bootstrapping method show that the professionalism of forensic auditors in disclosing corruption shows a path coefficient value of 0.2177 with a t-statistics value of 2.9286. This value is greater than the t-table of 1.9908. This means that the professionalism of the forensic auditor has a significant effect at 0.05 on corruption disclosure, which means that it is not in accordance with the third hypothesis. This means that the third hypothesis (Ha3) is accepted.

The results of testing the third hypothesis prove that the professionalism of the forensic auditor as measured by bootstrapping is not significant for disclosing corruption. Professionals must use their professional expertise carefully and carefully (due professional care) and prudently (prudent) in every assignment, this is confirmed in the Ministerial Regulation Country of Empowerment of State Apparatus regarding APIP General Standards No. 2300 Professional Acumen. This Due Professional Care is carried out in the assignment of Calculating State Financial Losses (PKKN), because the initial decision on whether or not the case can be continued with PKKN assistance is not decided by

individuals or the Auditor Team, but by all BPKP Deputy Investigation staff (BPKP, 2017). The results of this PKKN will complement the evidence and evidence of investigators in disclosing corruption. Even though Due Professional Care has been implemented, incorrect conclusions can be drawn when the audit has been carried out.So that if the report is continued by law enforcement officials (APH) to be used as evidence according to law, it will experience difficulties, causing it to fail to become a legal process (BPKP, 2017).

The results of this hypothesis are in line with the grand theory: (1) Vroom's theory, states that the intensity of the tendency to perform in a certain way depends on the intensity of the expectation that performance will be followed by definite results and on the attractiveness of the results to individuals. This performance is manifested by the professionalism of the forensic auditor, the result of which is disclosure of corruption (2) Maslow's theory, by proving that there is an influence between the professionalism of the forensic auditor and disclosing corruption, also shows/proves that Maslow's theory, namely that the professionalism of the forensic auditor reflects its actualization in influencing corruption disclosure . (3) Klitgaard's theory, the professionalism of the forensic audit which functions as a supervisor, and is proven to be able to influence the disclosure of corruption. (4) Ramirez's theory. To be able to catch someone who behaves corruptly who thinks that the probability of being caught is small, professionalism from the forensic auditor is needed which influences the disclosure of corruption so that the perpetrators can be caught. (5) Theory of Jack Bologne (GONE), the forensic auditor through his professionalism will reveal the existence of corruption, so that the causes of corruption consisting of greed, opportunity, behavior that is never enough and the punishments imposed will be overcome through the professionalism of the forensic auditor .

These results are in line with prior research (Purnamasari et al. 2020; Khomsiyah et al. 2019; Priyadi et al., 2020; Susanto et al., 2019; Handoyo & Wardani, 2020; Sihombing et al., 2019; Widiyanto, 2022; Indriyani & Hakim 2021; Ambalika & Dwijaputri, 2018; Amsari & Rasibo, 2017; Akbar, 2020).

Effect of Forensic Auditor Expertise on Disclosure of Corruption

The results of hypothesis testing carried out using the bootstrapping method show that the forensic auditor's expertise in disclosing corruption shows a path coefficient value of 0.2533 with a t-statistics value of 2.5010. This value is greater than t-table 1.9908. This means that the forensic auditor's expertise has a significant influence on Corruption Disclosure, which means that it is in accordance with the fourth hypothesis. This means that the fourth hypothesis (Ha4) is accepted.

The results of testing the fourth hypothesis prove that the expertise of the forensic auditor as measured by bootstrapping has a significant influence on disclosure of corruption. This study succeeded in proving that the level of expertise of forensic auditors can affect disclosure of corruption.

The role of forensic accounting in the investigation of criminal acts of corruption is carried out to assist an investigator of criminal acts of corruption. This is an implementation of the provisions of Article 120 paragraph (1) of the Criminal Procedure Code "In the event that an investigator considers it necessary, he can ask for the opinion of an expert or a person with special expertise". The auditor's expertise in communicating verbally in court makes matters clear when the auditor is able to provide complete, clear and accurate information and this information can be captured perfectly by the parties to the case.

The results of this hypothesis are in line with the grand theory: (1) Vroom's theory emphasizes the importance of confidence in the forensic auditor about what is expected of him so that his work performance can be assessed. Confidence is manifested in the form of expertise possessed, performance is manifested in the form of disclosure of corruption. (2) Maslow's theory, by proving that there is an influence between the forensic auditor's expertise and corruption disclosure, also shows/proves that Maslow's theory is that the forensic auditor's expertise reflects its actualization in influencing corruption disclosure. (3) Klitgaard's theory, the expertise of the forensic audit functions as supervisors, and proven capable of influencing the disclosure of corruption. (4) Ramirez's theory. To be able to catch someone who behaves corruptly who thinks that the probability of being caught is small, the expertise of the forensic auditor is needed to influence disclosure of corruption so that the perpetrators can be caught. (5) The theory of Jack Bologne (GONE), the forensic auditor through his expertise will reveal corruption, so that the causes of corruption consisting of Greedy, Opportunity, Needs, and Expose will not occur due to the expertise of the forensic auditor.

These results are in line with prior research (Purnamasari et al., 2020; Khomsiyah et al., 2019; Priyadi et al., 2020; Susanto et al., 2019; Handoyo & Wardani, 2020; Sihombing et al., 2019; Widiyanto, 2022; Indriyani & Hakim, 2021; Ambalika & Dwijaputri, 2018; Amsari & Rasibo, 2017; Akbar, 2020).

Effect of Evidence Competence on Disclosure of Corruption

The results of hypothesis testing carried out using the bootstrapping method show that the competence of evidence on corruption disclosure shows a path coefficient value of 0.4443 with a t-statistics value of 3.4202. This value is greater than the t-table of 1.9908. This means that the competence of evidence has a significant influence at 0.05 on corruption disclosure, which means that it is in accordance with the fifth hypothesis. This means that the fifth hypothesis (Ha5) is accepted.

The results of this study support (BPKP, 2017) audit evidence set forth in the Investigative Audit Results Report (LHAI) must meet relevant, competent, and sufficient requirements. The audit evidence is initial information that will be used by investigators to be developed into legal evidence in disclosing corruption cases. The competence of an evidence in estimating the amount of state losses determines the formula for corruption, without any loss of state finances even though a procedural error has occurred, of course it cannot be categorized as a criminal act of corruption (only limited to administrative errors).

These results are in line with the grand theory :(1) Vroom's theory, which states that the forces that motivate a person to work hard in doing his job depend on the reciprocity between what is desired and needed in that job. In this case what is needed in disclosing corruption is competent evidence. . (2) Maslow's theory, by proving that there is an influence between the competence of evidence and corruption disclosure, shows/proves also that Maslow's theory is that competent evidence collected by forensic auditors is a necessity in self-actualization in disclosing fraud. (3) Klitgaard's theory, Accountability in this theory is reflected in the existence of competent evidence that will function as a monitoring tool in disclosing corruption. (4) Ramirez's theory, that corruption is a crime of calculation or calculation, not just a wish. Such calculations can be manifested in the form of competent evidence. If the evidence is calculated carefully, disclosure of corruption will be carried out as expected, (5) Jack Bologne's (GONE) theory, greed, opportunity, behavior that is never enough and punishment will be reflected in the competence of evidence which will reveal the existence of corrupt practices .

These results are in line with Yuara et al. (2018) and Widiyanti (2016) who concluded that audit evidence has an effect on fraud detection

The Influence of Forensic Auditor Professionalism on Disclosure of Corruption through Evidence Competence

The results of hypothesis testing carried out using the bootstrapping method show that the professionalism of the forensic auditor on evidence competence and evidence competence on corruption disclosure shows a significant indirect effect on evidence competence. The VAF calculation results show a result of 0.3671. So that the competence of evidence can be an intervening forensic auditor professionalism in disclosing corruption of 36.71% or there is a partial intervening effect which means according to the sixth hypothesis. This means the sixth hypothesis (Ha6) is accepted.

These results are in line with the grand theory: (1) Vroom's theory, the key word of the expectancy theory is the understanding of individual goals and the relationship between effort and work performance. Individual goals are embodied in the disclosure of corruption, efforts are embodied by competent evidence and achievements are embodied in the professionalism of foresic audits. (2) Maslow's theory, by proving that there is an influence between professionalism through evidence competence on corruption disclosure also shows/proves that Maslow's theory is that forensic audit professionalism through competent evidence collected by forensic auditors is a necessity in actualizing oneself in disclosing fraud. (3) Klitgaard's theory, monopoly power coupled with power without supervision will lead to corrupt behavior. Professionalism of forensic auditors and competent evidence describe accountability which will function as a monitoring tool in disclosing corruption. (4) Ramirez Theory, Someone will commit corruption if the result (Rc=Reward) obtained from corruption is higher than the punishment (Pty=Penalty) which is obtained with a small probability (Prob=Probability). The professionalism of the auditor will reduce this aspect of probability because the forensic auditor's ability to obtain evidence will result in the arrest of someone who commits corruption, because they cannot be circumvented by the presence of competent evidence. Likewise, the expected reward will be meaningless from the punishment given due to sufficient evidence, in other words the punishment given will be in accordance with the acquisition of evidence that has been collected by the forensic auditor with the professionalism he has. , (5) The theory of Jack Bologne (GONE), which divides the causes of corruption into 4 namely Greedy, related to the greed and greed of corruptors, Opportunity, a system that provides opportunities for corruption, Needs, a mental attitude that never feels enough, is always full with never-ending needs and exposures, the punishments imposed on corruptors do not have a deterrent effect on the perpetrators or other people. With competent evidence obtained from a professional forensic audit, corruption can be uncovered, perpetrators will be subject to punishment (exposure), so that the mental attitude that always feels inadequate (need) can be reduced or even completely eliminated. With the professionalism of the forensic auditor in obtaining competent evidence, then the opportunity (Opportunity) becomes extinct and greed (greedy) can also be reduced.

This result is an updated result, previous research has produced different conclusions, namely that competent evidence cannot intervene in the influence of professionalism by disclosing corruption (Asterini, 2018; Widiyanti, 2016).

Effect of Forensic Auditor Expertise on Disclosure of Corruption through Evidence Competence.

The results of hypothesis testing carried out using the bootstrapping method show that the forensic auditor's expertise on evidence competence and evidence competence on corruption disclosure shows a significant indirect effect on evidence competence. The VAF calculation results show a result of 0.4068. So that the competence of evidence can be the intervening expertise of the forensic auditor on corruption disclosure of 40.68% or there is a partial intervening effect which means according to the seventh hypothesis. This means that the seventh hypothesis (Ha7) is accepted.

These results are in line with the grand theory: (1) Vroom's theory, understanding individual goals and the link between effort and work performance is the key word of the expectancy theory. Individual goals are embodied in disclosing corruption, efforts are embodied by competent evidence and accomplishments are embodied in the expertise of a foresic audit. (2) Maslow's theory, by proving that there is an influence between expertise through evidence competence on corruption disclosure also shows/proves that Maslow's theory is that forensic audit professionalism through competent evidence collected by forensic auditors is a necessity in self-actualization in disclosing fraud. (3) Klitgaard's theory, monopoly power coupled with power without supervision will lead to corrupt behavior. The expertise of the forensic auditor and competent evidence describe accountability which will function as a monitoring tool in disclosing corruption. (4) Ramirez's theory, corruption occurs when the results obtained from corruption are higher than the penalties obtained with a small possibility of being caught. The expertise of the auditor will reduce this aspect of probability because the forensic auditor's ability to obtain evidence will result in the arrest of someone who commits corruption, because they cannot be circumvented by the presence of competent evidence. Likewise, the expected reward will be meaningless from the punishment given due to sufficient evidence, in other words the punishment given will be in accordance with the acquisition of evidence that has been collected by the forensic auditor with the expertise he has. , (5) Jack Bologne's theory (GONE): related to the greed and greed of corruptors (Greedy), a system that provides opportunities for corruption (Opportuniy), a mental attitude that never feels enough, is always full of needs that never end (Needs) and punishments imposed on corruptors who do not have a deterrent effect on perpetrators or other people (Exposes). With competent evidence obtained from forensic audits who have expertise, corruption can be uncovered, perpetrators will be subject to punishment (exposure), so that the mental attitude that always feels inadequate (need) can be reduced or even completely eliminated. With the expertise of the forensic auditor in obtaining competent evidence, the opportunity (Opportunity) becomes extinct and greed (greedy) can also be reduced.

This result is in line with previous research which concluded that competent evidence can intervene in the influence of forensic auditor expertise on corruption disclosure (Asterini, 2018; Widiyanti, 2016).

CONCLUSION

The professionalism of the forensic auditor influences the evidentiary competence. The forensic auditor's expertise influences the evidentiary competence. The professionalism of the forensic auditor influences the disclosure of corruption. The forensic auditor's expertise influences the disclosure of corruption. The forensic auditor's expertise influences the disclosure of corruption. Proving competence has an effect on corruption disclosure. Evident competence can be an intervening variable between the professionalism of forensic auditors and disclosure of corruption. Proving competence can be an intervening variable between the forensic auditor's expertise on corruption disclosure.

Forensic audit has an effect on disclosing corruption from the results of physical examination, observation, documentation, confirmation, debriefing, re-calculation, re-implementation and analytical procedures to obtain audit evidence that is relevant to legal evidence. So that in the investigation process, investigators can determine the parties involved and minimize errors in investigating corruption cases. The KPK needs expert assistance to calculate losses from the BPK or BPKP forensic auditors in exposing corruption. The results of this study are in line with Vroom's Theory, Maslow's Need Theory, Klitgaard's Theory, Ramirez Torres' Theory and Jack Bologne's Theory.

This study has implications that the forensic auditor in carrying out audit procedures cannot be separated from the professionalism and expertise possessed. The auditor must produce competent audit evidence to give investigators confidence about witness statements, expert statements, letters, instructions, and defendant statements.

The limitation of this research is that the data source only comes from questionnaires distributed, so it has not been able to dig deeper into corruption disclosure. For further research, it is expected to be able to add other data sources such as interviews with respondents, in order to obtain even more information. The next limitation is the scope of the research which is only in the Jakarta area, so the results of this study cannot be generalized. Further research to expand the scope for example the island of Java.

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