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Forensic accountants: Combating corruption through collection of evidence and enhancement of quality of audit in the calculation of state financial losses in Indonesia

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Abstract

This study examines the factors influencing forensic accountants in ensuring the quality of the audit in the calculation of state financial losses (ACSFL) to support corruption court proceedings in Indonesia, which is strictly confidential and not for public disclosure. This study employs a quantitative method with descriptive statistical analysis and a linear regression model. Primary data were collected from 364 questionnaires distributed via Google Forms and completed by forensic accountants at the Financial and Development Supervisory Agency (BPKP) across Indonesia, then processed using the Wrap PLS 8.0 application. Synergy and resilience influence evidence collection and the quality of ACSFL, whereas audit costs have no significant effect. Evidence collection mediates the relationship between synergy and resilience; however, audit costs do not mediate ACSFL. The quality of ACSFL remains intact through the synergy between forensic accountants and corruption investigators, as well as evidence collection, without being dependent on audit costs. A high-quality ACSFL report serves as reliable legal evidence in corruption trials. A presidential regulation is needed to strengthen a permanent synergy between forensic accountants and investigators, as well as to reevaluate the protection system and resilience training for forensic accountants in Indonesia.

Keywords: Audit costs, Audit quality, Evidence collection, Forensic accountant, Resilience, Synergy.

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1. Background

Corruption cases that cause financial losses to the state in Indonesia continue to rise each year, with the total losses (IDR) reaching significant amounts. In a recent case, the tin mining corruption scandal is estimated to have caused state financial losses of approximately IDR 300 trillion [1]. Forensic accountants at BPKP calculated these losses. Several major corruption

cases in Indonesia include: the Land Grabbing Case in Riau Province by PT Duta Palma (IDR 39.7 trillion), corruption in PT Trans-Pacific Petrochemical (IDR 37.8 trillion), corruption in PT Asabri (IDR 22.7 trillion), corruption in PT Jiwasraya (IDR 16.8 trillion), and the 4G BTS Project Corruption (IDR 8.03 trillion) [2].

The estimated financial losses were determined through ACSFL, which was requested by corruption crime investigators. This indicates that these cases have reached the legal investigation stage, supported by at least two pieces of preliminary evidence, as required under Article 1, Point 4 (Articles 7 and 21, Paragraph 1) of the Indonesian Criminal Procedure Code (KUHAP). The amount of state financial losses is based on audit evidence obtained by forensic accountants. These losses must be real and definite, as stipulated in the Explanatory Notes of Article 31(1) of Law No. 31 of 1999 on Corruption Crimes. The calculation of state financial losses is conducted by authorized institutions such as the Supreme Audit Agency of the Republic of Indonesia (BPK RI), BPKP, inspectorates, and public accounting firms. Additionally, competent individuals may also be appointed by corruption crime investigators to assess financial losses [3].

Forensic accountants conducting ACSFL face significant challenges due to incomplete and difficult-to-collect evidence [4]. Economists also struggle to calculate financial losses resulting from organizational fraud, as the information is often manipulated [5]. Fraudulent activities are inherently concealed. Corruption is committed by individuals who hold power, high-ranking positions, extensive networks, authority, and a strong educational background. Data from 1,681 convicted corruption offenders handled by the Corruption Eradication Commission (KPK) from 2004 to 2023 shows that they come from various sectors, including: the private sector (430 cases), Echelon I-IV officials (371 cases), House of Representatives (DPR/DPRD) members (344 cases), Regents/Deputy Regents (163 cases), Heads of Institutions/Ministers (39 cases), Judges (31 cases), Governors (25 cases), Lawyers (18 cases), Commissioners (8 cases), Prosecutors (13 cases), Police officers (5 cases), Ambassadors (4 cases), and others [6].

Legal risks also pose significant pressure on forensic accountants. The audit report, known as the State Financial Loss Calculation Report (SFLCR), often becomes the subject of legal disputes. Parties who feel disadvantaged may take legal action against forensic accountants by filing lawsuits through the Administrative Court (PTUN) or the General Court [7]. The audit report was declared "legally null and void" in ruling No. 196/Pdt.G/2013/PN.Smg, both at the appellate and cassation levels [8].

Independence, competence, ethics, and professional skepticism contribute to improving audit quality [8]. The value of audit findings and their reporting, as noted by DeAngelo [9], as well as the attestation output, serve as key indicators of audit quality [10]. Conversely, failing to conduct additional testing, disregarding samples, readily accepting client arguments, and conducting superficial document reviews are factors that lead to a decline in audit quality [11].

Audit quality is closely linked to the collection of evidence that supports the audit conclusions. In handling suspected corruption cases, forensic accountants must gather evidence to reveal facts, chronology, modus operandi, and the financial losses resulting from fraud. However, obtaining such evidence is challenging due to several factors, including the tendency of involved parties to conceal fraud, incomplete documentation, reliance on photocopied documents, and the unavailability of critical evidence [4]. Evidence collection influences audit quality based on perception [12]. While evidence has a holistic impact on audit quality, it does not affect audit quality in isolation [13]. The adequacy of an entity's funds affects audit costs [14]. The level of litigation risk and auditor activities influences audit expenses [15]. The amount of audit fees paid also affects audit quality [16]. Furthermore, audit quality is influenced by auditor rotation, particularly when the rotation is conducted independently [17]. Auditors who are not rotated tend to improve audit quality because they can effectively identify critical areas. However, their independence becomes more difficult to maintain [18]. Neither auditor rotation nor partner-level rotation within accounting firms significantly affects audit quality [19].

The synergy between forensic accountants and corruption investigators from the police, prosecutor's office, and KPK remains relatively unexplored. Following up on audit findings in the calculation of state financial losses is crucial [20]. If the financial loss has criminal implications, the case is referred to investigators for further action in accordance with Article 10 of Law No. 30 of 2014 on Government Administration. Corruption investigators require audit reports from BPK or BPKP to determine the exact amount of financial losses incurred [21]. Forensic accountants face numerous challenges when conducting audits. Accounting firms operate in high-stress environments [22]. Forensic accountants with high resilience experience lower psychological distress, whereas those with low resilience tend to face higher psychological distress [23]. Accounting-related aspects contribute to the enhancement of resilience [24].

The increasing complexity of cases, difficulties in obtaining evidence, concealment of evidence by perpetrators, the highly confidential nature of audit reports until they are presented in open court, and the legal risks faced by forensic accountants make this topic worthy of further investigation. Another phenomenon is that research on forensic accountants in the public sector, particularly in government corruption cases, remains relatively underexplored compared to corporate research, as audit reports serve as litigation evidence in court. This study will unveil highly confidential aspects for further investigation by providing new perspectives for the Indonesian government to accelerate corruption case handling. Additionally, it seeks to assist the government in structuring resilience training and legal protection for forensic accountants while strengthening synergy with investigators. How do audit costs, synergy, resilience, and the collection of evidence affect the quality of ACSFL, which are classified as highly confidential? This article is structured as follows: background, literature review and hypothesis, data and sample, result and discussion, discussion and conclusion.

2. Literature Review and Hypothesis

A principal entrusts the management of capital to a manager (agent) with the expectation of obtaining high returns, while the manager seeks to receive a high salary [25]. In the public sector, society acts as the principal, and government entities serve as the agent within the constitutional framework. This relationship is governed by Law No. 17 of 2003 on State Finance.

The accountability model for agents is reflected in the form of audited financial reports submitted to the national (DPR) or regional (DPRD) legislative bodies.

Every entity incurs transaction costs (Williamson [26]), and the exact amount of these costs cannot be predetermined due to variations in calculation methods [27]. Forensic accountants act as agents representing the government in calculating state financial losses. These losses arise due to information asymmetry caused by other agents managing the budget and the non-compliance with Law No. 28 of 1999 on State Administration Free from Corruption, Collusion, and Nepotism. To achieve a goal, individuals must possess both values and intentions [28]. For forensic accountants, five key aspects determine the audit methodology: accounting aspects (signal ability and materiality level of the case) and non-financial aspects, which cover bonus policy, protection of forensic accountants' identities during assignments, and consideration of the sustainability of the audited entity's activities [29]. The ability to face challenges and problems reflects a person's resilience [30]. The components of resilience include reach, self-efficacy, impulse control, optimism, empathy, and root cause analysis [31].

2.1. Quality of Audit in the Calculation of State Financial Losses (ACSFL)

This type of audit is classified as a group of special-purpose audits conducted during the litigation process at the investigation stage to provide expert opinions [32, 33]. The audit report, when used as a consideration by the panel of judges in rendering a verdict, reflects the quality of the audit. Insufficient evidence can lead to the issuance of an inappropriate opinion Mangion, et al. [34] and the neglect of alternative procedures [35].

2.1.1. Costs of Audit in the Calculation of State Financial Losses (ACSFL)

The audit costs of ACSFL refer to the allocated audit expenses specified in budget documents or other legally approved funding sources [32, 33]. These costs of ACSFL are regulated by Government Regulation (PP) No. 33 of 2020 on Regional Standard Unit Prices, while Article 229, paragraph 2 of the Indonesian Criminal Procedure Code (KUHAP) stipulates that witnesses are entitled to reimbursement for costs. Lower audit costs are correlated with lower audit quality [36]. Based on the above description, the following hypothesis is proposed:

H_1: Audit costs have a positive and significant effect on the quality of the calculation of state financial losses.

2.1.2. Synergy Between Forensic Accountants and Corruption Investigators

Synergy acts as a catalyst, integrating separate components to generate a stronger driving force compared to working independently [37, 38]. Forensic accountants from the Financial and Development Supervisory Agency (BPKP) and investigators from the Corruption Eradication Commission (KPK) conduct joint case reviews in handling corruption cases, as stipulated in Articles 9 and 11 of the 2008 Memorandum of Understanding. However, delays in receiving audit reports from BPK/BPKP pose a significant challenge [20]. Collaboration can yield positive outcomes in investigative activities [39]. Effective coordination helps prevent losses [40, 41]. Coordination ensures stability, bridges gaps, and enhances efficiency [42]. An integrated forum improves coordination effectiveness among institutions in combating corruption [43]. Based on the description above, the following hypothesis is formulated:

H_2: The synergy between forensic accountants and corruption investigators has a positive and significant impact on the quality of ACSFL.

2.1.3. Resilience

Resilience is an individual's ability to withstand pressures and challenges, and it can be learned through thoughts, actions, and behaviors [44]. Resilience moderates the relationship between risk and success [45]. Accounting firms are characterized by a high-stress work environment [46]. Resilience is holistic and comprehensive in nature [47]. To enhance resilience capacity, integrated training is necessary to prevent a decline in audit quality [34]. Based on the description above, the following hypothesis is formulated:

H_3: Resilience has a significant and positive impact on the quality of ACSFL.

2.2. Evidence Collection

Evidence collection represents the process of supporting or refuting audit conclusions while considering costs, benefits, and duration [12]. Forensic accountants must adhere to Article 184 of the Indonesian Criminal Procedure Code (KUHAP). This article governs legal evidence, namely expert testimony, documents, indications, witness statements, and defendant statements. In engagements involving the calculation of financial losses, IAPI [48], evidence collection involves review, physical inspection, observation, analysis, confirmation, recalculation, investigation, and interviews [49]. Evidence plays a crucial role in litigation processes [50]. It is obtained by searching for, collecting, and compiling information into facts to determine whether fraud has occurred [51].

2.2.1. Audit Costs for Evidence Collection

The Institute of Indonesia Chartered Accountants anticipates that investigation costs will exceed those of general audits due to the increased risks associated with investigative audits[48]. A study conducted in the United Kingdom found that litigation costs correlate with higher audit fees [52]. Forensic accountants do not issue audit reports unless sufficient evidence has been obtained [32, 33]. Based on the explanation above, the researcher formulates the following hypothesis:

H_4: Audit costs have a positive and significant impact on evidence collection.

2.2.2. Synergy in Evidence Collection

Synergy in evidence collection is reflected in efficiency, dynamism, timely reporting, and stability [42]. Evidence determines audit quality and insufficient evidence fails to meet audit standards [53]. Proper documentation of evidence supports the characteristics of high-quality audits [54]. The types of audit evidence include documents, physical evidence, information, and demonstrations used in litigation processes [50]. Audit reports from The Audit Board of the Republic of Indonesia (BPK) or the Financial and Development Supervisory Agency (BPKP) serve as the foundation for police investigations [20]. Based on the explanation above, the researcher formulates the following hypothesis:

H_5: The synergy between forensic accountants and corruption investigators has a positive and significant impact on evidence collection.

2.2.3. Resilience in Evidence Collection

Resilience is a holistic and comprehensive trait [55]. Strong resilience enhances capacity and promotes efficiency in the public sector [24]. Evidence collection serves as the foundation for ACSFL. High resilience is crucial for forensic accountants, as low resilience can lead to increased stress levels [47]. Auditors with workloads are more likely to overlook critical information in detecting fraud [56]. Based on the explanation above, the researcher formulates the following hypothesis:

H_6: Resilience has a positive and significant impact on evidence collection.

2.2.4. Evidence Collection on the Quality of ACSFL

The ACSFL report serves as an output and is used as evidence in corruption cases, aiming to clarify the case as stipulated in Article 187(c) of KUHAP (criminal code). Evidence is compiled into facts, a chronological sequence, and the quantified financial losses (in IDR) detailed in the ACSFL report. The involvement of professional experts can further strengthen audit evidence [32, 33]. If inconsistencies arise among pieces of evidence, the forensic accountants must find appropriate solutions [57]. The source of evidence collection can significantly impact the quality of the report [58]. Based on the explanation above, the researcher formulates the following hypothesis:

H_7: Evidence collection has a positive and significant impact on the quality of ACSFL.

2.2.5. The Influence of Audit Costs, Synergy, and Resilience on the Quality of ACSFL, Which is Mediated by Evidence Collection.

2.2.5.1. Audit Costs on the Quality of ACSFL, which is Quality Mediated by Evidence Collection.

Audit costs are suspected to influence the quality of ACSFL, with evidence collection acting as a mediating factor. Evidence is obtained through and/or in collaboration with investigators [22, 23]. The amount of financial loss and the profits gained by fraud perpetrators are documented in the audit report and calculated based on the collected evidence. Based on the explanation above, the researcher formulates the following hypothesis:

H_8: Audit costs influence the quality of ACSFL, which is mediated by evidence collection.

2.2.6. Synergy on the Quality of ACSFL, which is Mediated by Evidence Collection

Evidence of management fraud includes, among other; accountability documents for fictitious transactions [59]. Insufficient evidence reduces audit quality [53]. Audit quality is also reflected in the adequacy of evidence and proper documentation [54]. The synergy between forensic accountants and law enforcement helps reduce financial fraud [60]. Based on the explanation above, the researcher formulates the following hypothesis:

H_9: The synergy between forensic accountants and corruption investigators influences the quality of ACSFL, which is mediated by evidence collection.

2.2.5. Resilience in the Quality of ACSFL, which is Mediated by Evidence Collection

Developing a temptation-resistant, persistent, and resilient character is crucial for forensic accountants to face various pressures [61]. A strong sense of conviction is essential for forensic accountants in managing the evidence-collecting process [62]. Therefore, strong resilience is necessary. Psychological capital has been shown to mediate the auditors' experiences when facing time pressure in completing reports [65]. Based on the explanation above, the researcher formulates the following hypothesis:

H10: Resilience influences the quality of ACSFL, which is mediated by evidence collection.

3. Data and Sample

3.1. Respondent

The respondents in this study are BPKP forensic accountants throughout Indonesia, covering 34 regional offices and 4 directorates at the Headquarters of BPKP, assigned to the Investigation Division, which audits corruption cases. The total population consists of 660 individuals, with 364 respondents returning the questionnaires.

3.2. Data Collection Tool

This study utilizes primary data collected in soft copy format via Google Forms.

3.3. Design And Technique

Techniques include quantitative data, descriptive statistical analysis, and multiple linear regression path modeling. All

data were processed with the Warp PLS 8.0 application [63]. The model used in this study is path analysis, which illustrates the causal relationship structure between independent variables, intervening variables, and the dependent variable [64]. The linear relationship is established between independent variables (X_1, X_2, X_3, ... X_n), the dependent variable (Y), and the intervening variable (Z). This research employs ordinal (interval) data. The formulas used are as follows:

$$1. \quad Y=b1X_1+b2X_2+ b3X_3+ bZ+e_1 \quad (1)$$

$$Z=b1X_1+b2X_2+ b3X_3+ e_2 \quad (2)$$

Y = The quality of Audit of State Financial Losses Calculation (ACSFL);
Z = Evidence Collection;
X_1 = Cost of Audit of State Financial Losses Calculation (ACSFL);
X_2 = Synergy between forensic accountants and corruption investigators;
X_3 = Resilience;
e = Tolerable Error (5%),

The objective of ACSFL is to present an expert opinion on the extent of financial losses incurred by the state in corruption cases, using a scientifically sound and widely accepted calculation method [32, 33, 48]. *Evidence Collection (Z):* The collection of evidence is coordinated by investigators in accordance with the Code of Criminal Procedure [32, 33, 65]. *Audit Cost (X_1):* This refers to the availability of funds to finance the audit from the planning stage to reporting, in a specified amount [32, 33, 66]. *Synergy (X_2):* Synergy refers to the coordination between government agencies in handling corruption cases [32, 37, 67]. *Resilience (X_3):* Resilience is an adaptive mechanism to cope with stress [31, 46].
All variables and measurement parameters are detailed in Table 1.

Table 1.
Definitions of variables.

Variable	Description	Type	Indicators *)
Y	Quality of audit the calculation of state financial losses (ACSFL)	dependent	- Rotation 2-5 years - Rotation considers competency, career patterns, positions, organizational interests, talents, and promotions. - Rotation related to audit standards.
Z	Evidence collection	Intervening	- Evidence is coordinated by investigators. - Request for evidence in writing. - A time limit for fulfilling the evidence. - Substance over form in evidence. - Evidence-based financial losses.
X_1	Audit cost	independent	- Audit costs for planning up to reporting. - Costs for coordination. - The amount of costs within a certain range.
X_2	Synergy forensic accountant with corruption investigator	independent	- Collecting evidence with investigators. - Pre- and post-audit external exposure. - Managed synergies.
X_3	Resilience	independent	- Staying calm in stressful conditions. - Impulse control - Be optimistic in stressful conditions. - Identify the causes of pressure/stress. - Empathy - Self-efficacy

Note: *) Interval scale (linkert).

3. Results and Discussion

Statistical data for the minimum and maximum values, median (top), and modes (bottom) are presented in Table 2:

Table 2.
Minimum, maximum, median, and mode values.

Minimum and maximum values				
Qual (Y)	Evid (Z)	Cost (X_1)	Syne (X_2)	Resi (X_3)
-3.880	-3.324	-1.845	-3.233	-2.858
0.901	0.952	2.310	1.007	1.019
Medians (top) and modes (bottom)				
Qual (Y)	Evid (Z)	Cost (X_1)	Syne (X_2)	Resi (X_3)
0.401	0.289	-0.052	0.314	0.211
0.901	0.952	2.310	1.007	1.019

3.1. Convergent Validity Test

The Loading Factor (LF) and cross-loading factor values serve as measurement tools used to ensure convergent validity [63, 68, 69]. The LF value describes the strength of the relationship between latent variables and their associated indicators [63]. The expected LF value is ≥ 0.5 [63, 68, 69]. The larger the LF value, the stronger the relationship between the variable and its indicator [63]. All variables have a value ≥ 0.5, namely: 0.637 ≤ Y ≤ 845; 708 Z ≤ 847 0.601 ≤ X_1 ≤ 839; 0.665 ≤ X_2 ≤ 863; and 0.747 ≤ X_3 ≤ 0.889.

3.2. Discriminant Validity Test

The Average Variance Extracted (AVE) is used to assess the discriminant validity of a variable. The AVE value represents the average strength of a latent variable in explaining the variance of its indicators. The higher the AVE value, the greater the absorption of information from its indicators. The expected AVE value is ≥ 0.50 [63, 69]. The AVE values are detailed in Table 3.

Table 3.
Average variance extracted (AVE) coefficient.

	Qual(Y)	**Evid(Z)**	**Cost(X_1)**	**Syne(X_2)**	**Resi(X_3)**
Qual(Y)	0.775	0.747	-0.069	0.652	0.586
Evid(Z)	0.747	0.782	-0.002	0.673	0.639
Cost(X_1)	-0.069	-0.002	0.739	0.022	0.056
Syne(X_2)	0.652	0.673	0.022	0.805	0.718
Resi(X_3)	0.586	0.639	0.056	0.718	0.836

Note: Square roots of average variances extracted (AVEs) are shown on the diagonal.

3.3. Reliability Test

Kock [63] explains that the values of *Composite Reliability* (CR) and *Cronbach's Alpha* (CA) indicate good reliability. The higher the CR and CA values, the better the reliability. The reliability test is useful to ensure the consistency, accuracy, and reliability of latent variables. In Warp PLS 8.0, the reliability measure is represented through Composite Reliability (CR) and *Cronbach's Alpha* (CA). CR describes the consistency of reliability across different indicator loadings, while CA explains reliability with the same indicator loading [63]. The standard reliability value considered acceptable for both CR and CA is ≥ 0.7 [63]. All CR and CA values are described as follows: CR (Y = 0.923; Z = 0.916; X_1 = 0.915; X_2 = 0.948; X_3 = 0.949) and CA (Y = 0.903; Z = 0.893; X_1 = 0.894; X_2 = 0.939; X_3 = 0.938).

3.4. Collinearity Test

The collinearity test is used to ensure that the created constructs (variables) are free from collinearity. This means that the constructs are different variables [63]. The types of collinearity are vertical collinearity and lateral collinearity. Vertical collinearity aims to assess the relationship between independent/predictor variables, while lateral collinearity assesses the relationship between independent/predictor variables and the dependent/*criterion* variable [63]. The *Average Full Collinearity VIF (AVIF)* measures both predictor collinearity and lateral *collinearity*. The magnitude of the *cross-loading* factor of each variable (construct) should be less than 0.5 (<0.5) [63]. The AVIF of this study is 1.852, which is *acceptable* if it is ≤ 5, ideally ≤ 3.3. From this measure, vertical collinearity, which is ideally 3.3 or less (AVIF ≤ 3.3), is accepted because the AVIF value is still ≤ 5 [63].

3.5. Model Fit Evaluation

Model fit evaluation is assessed using APC (Average Path Coefficient), ARS (Average R-Squared), and AARS (Average Adjusted R-Squared), as well as the path coefficient < 0.05. The results of this study show that all three indicators are positive with a p-value < 0.001. If Q-Square ≥ 0 or closer to 1, then this model is better, or the *predictive relevance is higher* [63]. The *Q-Square* value for quality (Y) is 0.611, and for evidence collection (Z) is 0.508. The detailed model fit evaluation results are presented in Table 4.

Table 4.
Model Fit Coefficients.

Model fit and quality indices	
Average path coefficient (APC)	= 0.242, P<0.001
Average R-squared (ARS)	= 0.559, P<0.001
Average adjusted R-squared (AARS)	= 0.555, P<0.001
Average block VIF (AVIF)	= 1.852, acceptable if≤ 5, ideally ≤ 3.3
Tenenhaus GoF (GoF)	= 0.589, small ≥ 0.1, medium ≥ 0.25, large ≥ 0.36
Simpson's paradox ratio (SPR)	= 1.000, acceptable if ≥ 0.7, ideally = 1
R-squared contribution ratio (RSCR)	= 1.000, acceptable if ≥ 0.9, ideally = 1.000
Statistical suppression ratio (SSR)	= 1.000, acceptable if ≥ 0.7
Nonlinear bivariate causality direction ratio (NLBCDR)	= 1.000, acceptable if ≥ 0.7

3.6. R-Squared Test (R^2)

The R^2 test describes the determination of the predictor variables on the criterion variable. The R^2 value for the quality of ACSFL (Y) is 0.611 and for evidence collection (Z) is 0.606, while the adjusted R^2 for the quality of ACSFL (Y) is 0.507 and the adjusted R^2 for evidence collection is 0.503. This indicates that 61.1% of the quality of ACSFL is influenced by Audit Costs (X_1), Synergy (X_2), and Resilience (X_3), while the remaining percentage is influenced by other factors. Evidence collection (Z) is influenced by audit costs (X_1), synergy (X_2), and resilience (X_3) by 60.6%, and the rest is outside this study. The measure of moderate determination is $0.33 < R^2 < 0.67$, weak if < 0.33, and strong if $R^2 > 0.67$ [70]. The determination of the quality of ACSFL and the evidence collection variable is classified as moderate.

3.7. Hypothesis Testing

The path model analysis is used to measure the direct effect of predictor variables on the criterion variable and the indirect effect through the intervening variable. The WarpPLS 8.0 application automatically calculates the direct effect coefficient and the indirect effect coefficient between variables (Figure 1).

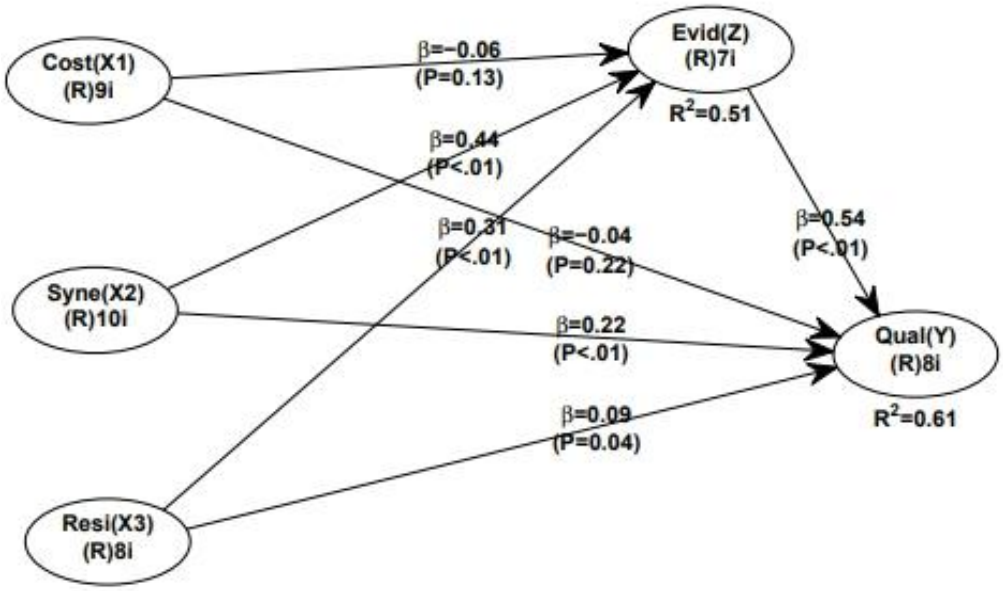

Figure 1.
Hypothesis correlation coefficients.

The output of the hypothesis testing results of the influence of the *predictor* variables on the *criterion* variable is described in Table 5.

Table 5.
Direct effects and indirect effects.

Independent Variable	Intervening Variable	Dependent Variable	Coefficient	p-value	H	Conclusion
Direct Effect						
Cost (X_1)		ACSFL (Y)	-0.040	0.223	H1	*rejected*
Synergy (X_2)		ACSFL (Y)	0.223	<0.001	H2	received
Resilience (X_3)		ACSFL (Y)	0.088	<0.001	H3	received
Cost (X_1)		Evidence coll.(Z)	-0.059	0.129	H4	*rejected*
Synergy (X_2)		Evidence coll.(Z)	0.438	<0.001	H5	received
Resilience (X_3)		Evidence coll.(Z)	0.308	0.045	H6	received
Evidence coll.(Z)		ACSFL (Y)	0.536	<0.001	H7	received
Indirect Effect						
Cost (X_1)	Evidence coll.(Z)	ACSFL (Y)	-0.032	0.196	H8	*rejected*
Synergy (X_2)	Evidence coll.(Z)	ACSFL (Y)	0.235	<0.001	H9	received
Resilience (X_3)	Evidence coll.(Z)	ACSFL (Y)	0.165	<0.001	H10	received

From the results of hypothesis testing, the formula for the linear equation is obtained with the following description:

$$Y=-0.04X_1+0.223X_2+0.088X_3+0.536Z \quad (1)$$

$$Z=-0.059X_1+0.438X_2+0.308X_3 \quad (2)$$

The influence of audit costs (X_1) on the quality of ACSFL (Y), with a β coefficient of -0.040 and a p-value of 0.223, shows a negative and insignificant relationship ($p > 0.05$). To maintain the quality of ACSFL, the BPKP forensic accountants are not overly dependent on the amount of audit costs. Their primary focus is on proving ACSFL. Evidence is collected by

investigators. A warrant to conduct ACSFL is issued if it meets the adequacy of evidence, and the results of a case review with investigators have agreed that there has been an act against the law and an estimated state financial loss from the alleged corruption, which is concluded in the minutes of the joint review [32, 48]. The first hypothesis (H1) is rejected.

The influence of synergy (X_2) on the quality of ACSFL (Y), with a β coefficient of 0.223 and a p-value of <0.001, indicates that the direction of the relationship is positive and significantly influential. In order to maintain the quality of ACSFL, the BPKP forensic accountants require strong synergy with investigators. This collaboration is essential because corruption cases present unique challenges, including: no cases being 100% identical, the involvement of intelligent individuals, the requirement for multidisciplinary knowledge, corruption being a behavioral crime, the concealment nature of corruption, and the conversion of illicit assets. The second hypothesis (H2) is accepted.

The influence of resilience (X3) on the quality of ACSFL (Y), with a β coefficient of 0.088 and a p-value of <0.001, indicates that the direction of the relationship is positive and significantly influential. To ensure that the quality of ACSFL is credible and can be accounted for in court, strong resilience is needed for forensic accountants. Forensic accountants are expected to have high optimism in facing various pressures, such as the urgency in report issuance due to the nearing expiration of the suspect's detention period, challenges in obtaining evidence from investigators, incomplete evidence submitted for review, simultaneous multitasking across different cases, the threat of being sued, and personal threats against forensic accountants. The third hypothesis (H3) is accepted.

The influence of audit costs (X_1) on evidence collection (Z), with a β coefficient of -0.059 and a p-value of 0.129, indicates a negative and non-significant relationship ($p > 0.05$). To obtain the necessary evidence for ACSFL, the BPKP forensic accountants are not dependent on the amount of audit funds available. Evidence is obtained from corruption crime investigators once the case reaches the investigation stage. If additional evidence is needed, forensic accountants submit requests to investigators. Audit costs are sufficiently efficient for the BPKP organization. The audit costs for calculating state financial losses depend on the availability of funds within budget documents and management decisions. The fourth hypothesis (H4) is rejected.

The influence of synergy (X3) on the evidence collection (Z), with a β coefficient of 0.438 and a p-value of <0.001, indicates a positive and significant relationship. Evidence occasionally fails to support the calculation of state financial losses. Coordination is needed to obtain reliable evidence, serving as a viable solution. Forensic accountants will inform investigators to seek alternative evidence. Early and intensive coordination with investigators is necessary. They must eliminate sectoral ego and focus on handling corruption cases. Synergy is illustrated in Figure 2. Effective synergy with investigators from the beginning will shorten the audit duration. The fifth hypothesis (H5) is accepted. The influence of resilience (X2) on the evidence collection (Z), with a β coefficient of 0.308 and a p-value of <0.045—where p is still <0.05—indicates a positive and significant relationship. Maintaining the quality of ACSFL requires strong resilience among forensic accountants. Although evidence is obtained from investigators [32, 33, 48], without strong resilience, forensic accountants will struggle to identify and evaluate which evidence is still needed to ensure that audit findings on suspected corruption are robust and reliable in court. Forensic accountants who easily give up and are unable to adapt to high stress may overlook critical evidence. The sixth hypothesis (H6) is accepted.

The influence of evidence collection (Z) on the quality of ACSFL (Y), with a β coefficient of 0.536 and a p-value of <0.001, indicates a positive and significant relationship. To enhance the quality of ACSFL, the influence of evidence collection (Z) on the quality of ACSFL is highly substantial. The results of evidence collection will be described in the audit report, for which forensic accountants will be accountable in court as expert witnesses. The audit report is issued and submitted to investigators only when it is supported by strong evidence [32]. The seventh hypothesis (H7) is accepted.

The influence of audit costs (X1) on the quality of ACSFL (Y), which is mediated by evidence collection (Z), with a β coefficient of -0.032 and a p-value of 0.196, indicates a negative and insignificant relationship ($p > 0.05$). Evidence collection (Z) cannot mediate the relationship between audit costs and the quality enhancement of ACSFL. This finding is consistent with H1 and H4, where audit costs exhibit a negative and insignificant relationship with both the quality of ACSFL and evidence collection. The eighth hypothesis (H8) is rejected.

Evidence collection (Z) is proven to mediate the influence of synergy on the quality of ACSFL (Y), with a path coefficient of 0.235 and a p-value of <0.001, which is less than 0.05. This result is consistent with the influence of synergy on the quality of ACSFL (H2) and the influence of synergy on evidence collection (H5), both of which are statistically significant. The ninth hypothesis (H9) is accepted.

Evidence collection (Z) is proven to mediate the influence of resilience on the quality of ACSFL (Y), with a path coefficient of 0.165 and a p-value of <0.001, which is less than 0.05. This result is consistent with the influence of resilience on the quality of ACSFL (H3) and the influence of resilience on evidence collection (H6), both of which are significant. The tenth hypothesis (H10) is accepted.

4. Discussion and Conclusion

Audit costs do not have a significant impact on either the quality of the Audit of State Financial Losses Calculation (ACSFL) or evidence collection. The collection of evidence, either independently or in collaboration with investigators, in accordance with the Criminal Procedure Code, facilitates the implementation of ACSFL, as evidence constraints needed in the context of ACSFL will be addressed by investigators.

The synergy between BPKP forensic accountants and investigators handling corruption cases (the Police, the Attorney General's Office, and the Corruption Eradication Commission) has a significant impact on both the quality of ACSFL and the evidence collection. Establishing synergy from the early stages, including investigation, inquiry, pre-trial, and trial, requires a strong commitment from all parties, which involves eliminating sectoral egos and focusing on a shared objective

to ensure that the case can be effectively proven in court. Strong synergy facilitates forensic accountants in constructing a comprehensive assessment of the financial losses incurred by the state due to corrupt practices. With strong synergy, the minimum case handling duration of 12 months ACFE [71] can be accelerated.

The synergy between forensic accountants and investigators helps minimize state financial losses [72]. Evidence collection (Z) has a significant impact on the quality of ACSFL (Y). The calculation of state financial losses resulting from corruption would be unclear and could be dismissed as mere speculation by forensic accountants if it is not supported by at least two valid and legally admissible pieces of evidence. A complete, intact, and reliable set of evidence provides room for in-depth analysis and enables the construction of a case in its entirety through a sequence of facts and chronology presented in the audit report.

Evidence collection (Z) does not mediate the relationship between audit costs (X1) and the quality of ACSFL (Y). However, evidence collection mediates the relationship between the synergy of forensic accountants and investigators, as well as the relationship between resilience and the quality of ACSFL. This finding is consistent with hypotheses H2, H3, H5, and H6. Evidence collection (Z) mediates the relationship between resilience (X3) and ACSFL (Y). This finding is consistent with hypotheses H2, H3, H5, and H6. Synergy and resilience are crucial for forensic accountants in achieving the objectives of ACSFL, which is to provide an opinion on the state financial losses resulting from acts of corruption.

4.1. Implications

This study opens up a new perspective regarding the litigious nature of the equality of ACSFL. This type of audit is classified and strictly confidential until it is formally disclosed in a corruption court trial. The audit report serves as legal evidence in court. The findings of this study advocate for a permanent, integrated, and collective synergy system between forensic accountants and corruption investigators. This is crucial as perpetrators of corruption tend to be uncooperative, conceal evidence, and attempt to obstruct legal proceedings. Legal risks, direct and indirect threats—both physical and non-physical—as well as direct and indirect pressures, are part of ACSFL. Strong resilience is essential and can be developed through intensive and professional training. State protection is necessary to ensure that forensic accountants can conduct these audits safely and effectively, thereby maintaining the quality of ACSFL.

4.2. Research Limitations

The limitations of this study are outlined as follows: The research locus is restricted to auditors in the Deputy for Investigation at BPKP. The study focuses on ACSFL cases that have reached the investigative stage of litigation. Future researchers may expand the scope to include the inquiry phase and incorporate respondents from external auditors such as BPK RI and the Government Internal Audit Agency (APIP). Additionally, future studies should consider incorporating other variables, such as multidisciplinary knowledge, training, legal risks, and other relevant factors.

4.3. Recommendations

The allocation of funds for ACSFL implementation should be restructured, taking into account the complexity of cases, efficiency, and a more needs-based approach to various operational components in the field. Although audit costs do not significantly impact the quality of ACSFL or evidence collection, they remain essential for executing planned audit programs, such as clarification costs, expert fees, field observation costs, and other necessary expenditures. Early synergy between forensic accountants and investigators must be established professionally and permanently through a Presidential Regulation. To enhance resilience, a structured and integrated professional training model should be developed, along with the implementation of a direct bonus system and identity protection measures.

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