Creating an appropriate competitive performance by innovation and competitive firm strategy (a study of foods and beverage industry in Makassar)
Abdul Rakhman Laba

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HMA Rasyid HS Umrie, Yuliani

Analysis of firm size, leverage, corporate governance on earnings management practices (Indonesian evidence)
Indra Satya Prasavita Ameirtha, I Gusti Ketut Agung Ulupui, I Gusti Ayu Made Asri

The effect of accrual earnings management and real earnings management on earnings persistence and cost of equity
Zumratul Meini, Sylvia Veronica Siregar

The perception of the practitioners and students towards the subject of forensic accounting and fraud examination
Septarina Prita Dinda Sofian, Unti Ludigdo, Cugus Irianto

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The effect of litigation risks to earnings management using audit quality as moderating variable
Titis Puspitaningrum Dewi Kartika, Joicenda Nahumury
The perception of the practitioners and students towards the subject of forensic accounting and fraud examination

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ABSTRACT
This research aims to analyze the insight of practitioners, academicians, and accounting students toward forensic accounting and fraud examination course and if integrating into accounting curriculum. It also analyzes the difference of practitioners, academicians and accounting students insight regarding demand, interest, career, obstacles, benefits and topics of forensic accounting and fraud examination as if integrating into accounting curriculum. The results indicate that practitioners, academicians and accounting students are encouraging forensic accounting and fraud examination course should be integrated into accounting curriculum. It also indicate that there were some significant differences exist regarding demand, interest, career, obstacles, benefits and topics of forensic accounting and fraud examination (FAFE). The results are useful for universities that consider integrating forensic accounting and fraud examination course into accounting curriculum, hence redesign their forensic accounting and fraud examination course that relevant with Indonesian’s necessity.

ABSTRAK
Penelitian ini bertujuan untuk mengukur persepsi praktisi, akademisi dan mahasiswa akuntansi terhadap mata kuliah forensik accounting dan fraud examination (FAFE) apabila diekstrakkan ke dalam kurikulum jursus akuntansi. Penelitian ini juga mengukur persepsi praktisi, akademisi dan mahasiswa akuntansi terhadap persyaratan, namun, potensi karir, kendala, manfaat, dan topik bahasan akuntansi forensik dan fraud examination apabila diekstrakkan ke dalam kurikulum jursus akuntansi. Hasilnya menunjukkan bahwa praktisi, akademisi dan mahasiswa akuntansi menilai matkul akuntansi forensik dan fraud examination diekstrakkan ke dalam kurikulum jursus akuntansi. Lebih lanjut, hasil penelitian menunjukkan bahwa terdapat perbedaan persepsi antara praktisi, akademisi dan mahasiswa akuntansi terhadap minat, potensi karir, kendala, manfaat, dan topik bahasan FAFE. Penelitian ini memberikan implikasi penting perlu peningkatan persyaratan kerja lulusan dalam mata kuliah FAFE dan fraud examination yang lebih relevan dengan kebutuhan Indonesia, yaitu dalam kurikulum jursus akuntansi.

1. INTRODUCTION
There has been widely impact of corruption and this threatens the existence of a nation if such action has been structured. Besides that, such evil corporations also have contributed to the country’s economic downturn. The total losses will be rising when the professionals committed and participated in fraudulence. This is because accountants are not able to detect fraud. This raises a question such as who should be responsible for detecting fraud in financial statements.

All accountants insist that it is not their responsibility for detecting fraud in a financial statement audit process. On the other hand, the court actually holds the opinion that the accountant is the party responsible for the failure to detect fraud in financial statements.
The perception of the practitioners and students towards the subject of forensic accounting and fraud examination

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Accounting Curriculum,
Fraud.

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ABSTRAK
Penelitian ini bertujuan untuk menggali persepsi praktisi, akademisi dan mahasiswa akuntansi terhadap matakuliah forensik akuntansi dan penjilatan transaksi (FAFE) apalagi diajarkan ke dalam kurikulum jenjang akademisi. Penelitian ini juga menggali persepsi praktisi akademisi, akademisi dan mahasiswa akuntansi terhadap pendidikan, minat, potensi karir, kesulitan, dan topik yang diajar dalam forensik akuntansi dan penjilatan transaksi apalagi diajarkan ke dalam kurikulum jenjang akademisi. Jadi hasil penelitian ini berusaha memberikan beberapa pendapat terkait praktisi, akademisi dan mahasiswa akuntansi mengenai minat terhadap forensik akuntansi dan penjilatan transaksi, kesulitan dalam mengajar serta topik yang diajar. Hasil penelitian ini berusaha memberikan beberapa pendapat terkait praktisi, akademisi dan mahasiswa akuntansi mengenai minat terhadap forensik akuntansi dan penjilatan transaksi, kesulitan dalam mengajar serta topik yang diajar. Hasil penelitian ini berusaha memberikan beberapa pendapat terkait praktisi, akademisi dan mahasiswa akuntansi mengenai minat terhadap forensik akuntansi dan penjilatan transaksi, kesulitan dalam mengajar serta topik yang diajar. Hasil penelitian ini berusaha memberikan beberapa pendapat terkait praktisi, akademisi dan mahasiswa akuntansi mengenai minat terhadap forensik akuntansi dan penjilatan transaksi, kesulitan dalam mengajar serta topik yang diajar.

1. INTRODUCTION
There has been widely impact of corruption and this threatens the existence of a nation if such action has been structured. Besides that, such evil corporation also have contributed to the country's economic downturn. The total issues will be rising when the professionals committed and participated in fraudulence. This is because accountants are not able to detect fraud. This raises a question such as who should be responsible for detecting fraud in financial statements.

All accountants insist that it is not their responsibility for detecting fraud in a financial statement audit process. On the other hand, the court actually holds the opinion that the accountant is the party responsible for the failure to detect fraud in financial statements.

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financial statements (Buckhoff et al. 2010). However, Rezaee & Riley (2010: 30) argue that accountants cannot be blamed. Accountants simply apply the knowledge and skills they have been taught. The portion of the teaching and training of accountant’s antifraud they get while studying in college must be judged to be sufficient, or even not at all.

The amount of losses incurred and increased frequency of fraud have been documented in many studies such as studies conducted by PWC (2011); Rezaee & Riley (2010: 8-16, 313); Buckhoff et al. (2010). Zadeh and Ramazani (2012); Zango (2012) and Ettinger (2012). All proceeds in these studies seem to prove our assumption that there is a need to integrate courses of accounting forensic and fraud examination (FAFE) in the curriculum of accounting majors. The goal for the student as a prospective accountant has insight FAFE, at least the ability to detect fraud and facilitate the transition from classrooms learning to the selection of his career as a professional accountant in the field of FAFE.

In reference to such argument above, most of the universities, especially in America, many of which offer FAFE, either as separate courses or programs (Singleton & Singleton 2010: 35). In Indonesia, only a few universities have integrated the material in the curriculum department FAFE accounting. Furthermore, the study tries to find out how the perception of practitioners, academics and students of accounting towards the integration of the curriculum subjects FAFE accounting majors and differences in perceptions of practitioners, academics and students about the accounting curriculum integration of FAFE in accounting majors.

2. THEORETICAL FRAMEWORK

There are two ways to gain something illegally namely (1) use of physical force; (2) the trick in such a way to obtain the desired asset. The first way is called as a robbery, and the second way is referred to as fraud (Albrecht et al. 2011: 7). TWG (in Kranacher et al. 2010: 29) defines fraud as a fraud attempt in order to influence the victim to give up valuable objects or attorney or presenting false data instead of actual facts. In order to handle the fraud required a more sophisticated tool, not just a tool to detect fraud, but also examine, investigate, investigate, prosecute, prosecute, and so on. All these are forensic accounting.

Again, forensic accounting is defined by the TWG (in Kranacher et al. 2010: 25) as the application of principles, theories and disciplines of accounting on the facts and hypotheses associated with legal disputes and include every branch of accounting. The scope of forensic accounting consists of three areas, namely litigation support, expert witness and fraud examination. Litigation support in the field of forensic accounting services participating in the legal field as a consultant to translate the financial information through critical analysis to find indications of fraud.

In such a case, expert witness is an accountant with the knowledge, skills, experience or special training, to assist judges, prosecutors, lawyers and others to understand the accounting jargon and translate financial information, to help them formulate conclusions or decisions on facts beyond their understanding. Accounting academics also emphasize the importance of FAFE and recommends that integrate college courses on curriculum FAFE accounting majors (Rezaee and Riley 2010: 315). Likewise with the practitioner accountants in Indonesia also supports integration into the curriculum FAFE accounting majors. Attitudes of accounting practitioners who support the integration of the curriculum subjects FAFE accounting majors shown in several studies.

Specifically, accounting practitioners respond to the demand above and public interest in education and practice. All FAFE services will increase in the future. Accounting practitioners also believe strongly there will be a lot of benefits that can be gained from the teaching and practice of FAFE services for educational institutions, students and companies (Shinde et al. 2013; Zango 2012; Albrecht et al. 2011: 16; Kranacher et al. 2010: 35-36).

More specifically, accounting academics realize that it considers necessary and essential to facilitate accounting students with FAFE courses in the accounting curriculum. In fact, some of the educational institutions have responded to the importance and support the integration of courses in the curriculum FAFE accounting majors. Accounting academics FAFE supports integration into the cur-
riculum of accounting majors will be of great benefit, especially to the three stakeholders, namely educational institutions, students and employers (Zango 2012; Stumbaugh et al. 2012; Carliano 2010).

Accounting students to specialize or take courses FAFE. FAFE more sensitive to the symptoms of fraud. A forensic accountant is one of the promising careers. Demand for accounting students who have qualified FAFE has increased rapidly and this will be growing (Kaukache and Weis 2010: 36). Many accounting students who are interested in attending in FAFE and many companies also want to recruit graduates who have qualified accounting majors FAFE. This situation becomes more interesting when some academics that administer accounting courses FAFE, revealed that subjects FAFE is a subject that is quite popular and many of the accounting students selected choice of courses in the curriculum of accounting majors (Meder, et al 2010; Buckhoff and Shroder, in Effendi 2012).

Robbins (2012: 166) implicitly stated that an individual's perception of the object is very likely to have differences from the other individual's perception of the same object. Inter-individual differences in perception are caused by feelings of individuals who received different functions and this is caused by the tendency of the difference. Usually, an individual will choose the appropriate sense, interesting and important of the discovery. Accounting practitioners and academics have significant differences in perception about the topics of discussion are important and need to be present in subjects FAFE. All in all, accounting practitioners tend to be more confident than accounting academics that the teaching and practice of FAFE services provide many benefits to the stakeholders. In addition, accounting practitioners tend to choose subjects that FAFE is not merged in the other lectures, but rather stands as a separate and distinct subject. On the other hand, it is more academic subjects if it is in fact more appropriate when being integrated into other subjects such as auditing and financial accounting (Zango 2012).

3. RESEARCH METHOD
This survey research that is a descriptive study which tests hypotheses (explanatory) using descriptive and explanatory methods. This is due to the fact that the core of the discussion is the questions about perceptions of the three groups of respondents namely accounting practitioners, academics accounting, and accounting students towards integrating the subject of FAFE into accounting. This study sees the major curriculum that seeks to describe the perceptions of practitioners, academics, and students towards the integration between accounting courses as accounting majors with FAFE in the curriculum.

On the contrary, this study also compares the perceptions of the three groups on the integration of curriculum subject of FAFE with accounting majors. Using data collection instruments developed further than the instruments made by Rezaee et al. (2004), which consists of 3 parts. First, it is the personal identity of the respondents.

Second, the gist which has a question about the respondents' perception towards FAFE measured using a nominal scale and ordinal Likert scale 1-4, which consists of: (1) recognize, knew and understand FAFE; (2) the demand for the teaching and practice of the three areas of FAFE services in the future; (3) the public interest in the teaching and FAFE as service practice and the third area in the future; (4) the potential for a career in the third practice area of FAFE services in the future; (5) the nature of teaching FAFE; (6) the level of study offered; (7) FAFE with its obstacle in a course curriculum integration with accounting majors; (8) the benefits of teaching and practice service of FAFE; and (9) whether these are considered important topic to be discussed in FAFE.

Third, it consists of: (1) questions from the respondents; and (2) Open comments of respondents to the integration of the curriculum subjects FAFE accounting majors.

The population includes practitioners, academics, and students of accounting. The sample selection criteria are as follows: (1) Practitioners of accounting are Financial Inspection Board (BPJ) auditors who have experience of the investigative audit; (2) Academics are accountant educator who teaches courses in accounting (in particular subject of FAFE, and auditing or still in the auditing branch) at the University in East Java with the provisiion; (3) an Accounting profession education (P4AK) and master of accounting program; (4) a member of Association to Advance Collegiate Schools of Business (AACSB); and (5) integrating FAFE the curriculum, Brawijaya University and the University of Airlangga University Surabaya because institutions purposively selected as the study sample. (5) The student of masters in accounting in the accounting profession who has taken courses or auditing and FAFE.

The number of 335 samples was divided into 76 person accounting practitioners, academics ac-
counting 40 and 219 accounting students. Primary data collected from the entire questionnaire that was sent with the rate of return as shown in Table 1.

The next is that the quantitative data were analyzed using univariate and multivariate statistics. Univariate analysis was done on the basis of data collected with the aim to describe the number and distribution of each variable as a representation of the characteristics of the respondents (practitioners, academics, and students of accounting). Multivariate analysis was done to test the hypothesis that has been developed to examine the differences in perceptions between practitioners, academics, and students of the relevance of accounting education in FAPE. Kruskall-Wallis test is considered appropriate for an analysis instrument to compare differences in the perception of three independent samples from different populations (practitioners, academics, and students of accounting) with ordinal scale or interval scale but not normally distributed.

4. DATA ANALYSIS AND DISCUSSION
In terms of the findings and the discussion, the study relates to the reliability and validity of the data first and then the results are presented in tables then discussed.

Table 1
Degree of Questionnaires Returned

<table>
<thead>
<tr>
<th>Questionnaires</th>
<th>BPK</th>
<th>Academicians</th>
<th>Students</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distributed to</td>
<td>76</td>
<td>48</td>
<td>219</td>
<td>335</td>
</tr>
<tr>
<td>Not returned</td>
<td>0</td>
<td>5</td>
<td>91</td>
<td>96</td>
</tr>
<tr>
<td>Not Used</td>
<td>1</td>
<td>0</td>
<td>38</td>
<td>39</td>
</tr>
<tr>
<td>Used</td>
<td>75</td>
<td>30</td>
<td>90</td>
<td>200</td>
</tr>
<tr>
<td>Degree of response (%)</td>
<td>98.7</td>
<td>87.0</td>
<td>41.0</td>
<td>95.7</td>
</tr>
</tbody>
</table>

Source: processed primary data.

Table 2
Test of Instrument Validity

<table>
<thead>
<tr>
<th>Item No</th>
<th>Total of Item score</th>
<th>Pearson Correlation</th>
<th>Sig (2-tailed)</th>
<th>N</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item - 1</td>
<td></td>
<td>0.942**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 2</td>
<td></td>
<td>0.864**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 3</td>
<td></td>
<td>0.913**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 4</td>
<td></td>
<td>0.823**</td>
<td>0.000</td>
<td>700</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 5a</td>
<td></td>
<td>0.837**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 5b</td>
<td></td>
<td>0.693**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 6</td>
<td></td>
<td>0.930**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 7</td>
<td></td>
<td>0.842**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 8</td>
<td></td>
<td>0.938**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
<tr>
<td>Item - 9</td>
<td></td>
<td>0.530**</td>
<td>0.000</td>
<td>200</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: processed primary data.

<Details: *Correlation is significant at the 0.01 level (2-tailed).

The results
Results

The Reliability and Validity of Data
The results of each test of the validity of the research instrument items with α = 0.05 and this indicates that all items considered eligible instruments or with the validity of the instrument, as shown in Table 2.

The test of the instruments reliability obtained Cronbach alpha value of 0.461. This means that the instrument used to collect research data quality reliability with reliability criteria perfectly.

Respondent’s Perception of the FAPE Course
Accounting practitioners recognize FAPE entirely (100%). They also considered that FAPE course is very beneficial when integrated into the course curriculum of accounting. Most of them (92.00%) are the practitioners who hope that FAPE subject should be integrated into a curriculum as a compulsory subject for students of accounting. Even they expect (90.70%) of FAPE subject must stand-alone subject, and given to undergraduate level students (81.30%). Basically, practitioners of accounting support FAPE courses to be integrated in the curriculum of accounting majors.

In general (80.0%) accounting academics are
familiar with FAFE. They considered that subject of
FAFE is very beneficial when included in the
course curriculum of accounting, especially for
building the character, knowledge, and skills of
forensic accountants. Academicians perceive that
FAFE course does not need to be compulsory sub-
ject. It is simply used as elective courses (68.76%)
and as separate subject (60.00%), with the argu-
ment: (1) given freedom to the students to choose
specificity or interest in the study who want to be
explored, (2) an already crowded curriculum does
not allow for expansion (requiring a new course)
instead of being elective courses.

The academicians found FAFE course is given
to students of the undergraduate program (65.70%),
with the argument: (1) can support the chosen ca-
reer, such as working at the firm, CPC, and so on,
(2) facilitate the students of the science of the new
accounting, is being developed, and much needed,
(3) the importance of considering the implications
of the provision of courses in the learning process
FAFE, need to learn at least basic knowledge FAFE.
Basically, the accounting students support the cur-
riculum of FAFE to be integrated in accounting
majors.

In contrast to the practitioners and academici-
ans, only 71.10% of accounting students know
and understand FAFE. The majority (67.20%) stu-
dents found the course of FAFE does not need to be
placed as a compulsory subject but simply become
elective courses. Nevertheless, 85.60% of students
found the course FAFE placed as a stand-alone
course in the accounting curriculum courses. As
academics, students found the course FAFE
given early in the curriculum (66.70%). Basically
accounting student support FAFE integrated courses
in the curriculum of accounting majors.

Differences in Perceptions of Respondents on
Curriculum Integration FAFE
Results of Kruskal-Wallis (KW) test H = 11.11 - 10.37
values obtained the following chi-square distribu-
tion with degrees of freedom or df = 2 (see Table 3).
For p-value = 0.006, it is much smaller than \( \alpha =
0.05 \), then Ho: \( \eta_1 = \eta_2 = \eta_3 \) is rejected. Thus, there
are differences in perceptions between practition-
ers, academics, and students of accounting to
FAFE subjects to be integrated in the curriculum of
accounting majors.

This study supports the research by Zango
(2012), which indicates there is a difference be-
tween the perceptions of accounting practitioners
and academicians on the subject of integration in
the curriculum FAFE in accounting majors. There

<table>
<thead>
<tr>
<th>Test of Statistics</th>
<th>Perception</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chi-square</td>
<td>10.37%</td>
</tr>
<tr>
<td>df</td>
<td>2</td>
</tr>
<tr>
<td>Kruskal-Wallis Test</td>
<td>0.006</td>
</tr>
</tbody>
</table>

a. Grouping Variable Group
b. Source: Processed primary data by SPSS.

are differences in the perception of the public in-
terest in the teaching and practice of FAFE services
in the field of litigation support with the KW test that
shows the value of 7.457. In the field of fraud ex-
amination with tests, it shows the value of 7.942
RW. Differences in perceptions among the three
groups of respondents were also found in the ca-
reer potential FAFE FAFE in services and litigation
support services in the field of fraud examination
FAFE. In this case, the RW test shows values
respectively 6.057 and 9.847.

Accounting academicians expect over the in-
creasing development of the two fields FAFE ser-
dices (litigation support and fraud examination)
more than the two other respondents, namely ac-
counting practitioners and accounting students.
The difference of perception between the three
groups of respondents on demand, interest, and
potential careers in the field of teaching and prac-
tice FAFE services, provide expert testimony, not
statistically significant (with a value of 3.208 RW
each: 1.314, and 0.769).

In relation to the previous studies, Zango
(2012) found that accounting practitioners have
acted certainly when demand and interest in the
two areas of teaching and practice FAFE services
can increase. Both areas are litigation support and
expert testimony. This suggests that accounting
academicians today have realized the importance
of integrating the curriculum FAFE accounting
majors to produce accounting graduates who have
minimum of added value in the ability to detect
fraud. This condition is a good start to encourage
the integration of accounting academicians in support
of the curriculum subjects FAFE accounting ma-
jors.

Differences in perceptions among the three
groups of respondents regarding the obstacles
faced to integrate FAFE courses on accounting ma-
jors curriculum are due to a lack of financial re-
sources (value of 7.515 RW) and lack of employ-
ment opportunities (19.777 RW values). The stu-
dents believe more than accounting academicians
do that they lack of financial resources and lack of
employment opportunities including a major ob-

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stake in the integration of the curriculum subjects FAFE, accounting majors.

On the other hand, accounting practitioners consider the lack of employment opportunities is not a major constraint. The three respondents have different perceptions of the benefits of teaching and practice FAFE services. The differences among the three groups of respondents are significant at 5% and the value of 5.944 KW, indicating that the academics more confident when teaching and practice FAFE services can satisfy the public demand for the teaching and practice of FAFE services. Demand for accounting graduates who have qualified in detecting fraud and forensic accounting will increase rapidly. This can create opportunities for high schools, universities and institutions to provide teaching courses at the institution FAFE (Shinde et al. 2013).

To highlight the credibility of the financial statements is considered a very important benefit by accounting academicians (mean response: 4.457), and quite important for accounting practitioners (response mean: 3.987) and accounting students (mean response: 4.356). The differences among the three groups of respondents are very significant at 1% and the value of 8.117 KW, indicating that accounting academicians strongly believes that teaching, FAFE will strengthen the credibility of financial statements. Fraud is well designed and sophisticated and it always succeed in undermining the company’s assets and threatening the integrity of the financial reporting of the company, unless the company has educated and trained accountants in FAFE can act and think properly detective (Singleton and Singleton 2010: 15 & 21; Rezaee and Riley 2010: 88).

The response to the claim that the teaching and practice of university services FAFE has important benefits to support responsible corporate governance shows that accounting practitioners and accounting students agree (mean 4.133 and 4.567 response). Yet, academicians strongly agree (mean response 4.829). The differences among the three groups of respondents are very significant at 1% and the value of 22.698 KW indicates that accounting academicians more confident when teaching and practice FAFE services can FAFE responsible corporate governance.

Various reports of various financial scandals in various companies in different countries and the response regulator have attracted much attention in the jargon of corporate governance and its role in improving the quality, reliability and transparency of financial reporting (Rezaee and Riley 2010: 121-125). For that reason, companies can rely on the expertise of forensic accountants to establish a consistent system of corporate governance, distribute and valid information to outside companies, ensuring that the policies and objectives of the company integrated into the systems of internal control, fraud prevention systems design and investigate immediately so there are signs of fraud.

Demand for human resources and scientific expertise to master FAFE increase and this phenomenon is seen as a very important benefit by accounting academicians (mean response 4.257). This is considered quite important by accounting practitioners and accounting students (mean response 3.747 and 4.089). The difference between the three is very significant at 1% and the value of 9.913, indicating that accounting academicians more confident if the presence of the teaching and practice of the demand for services FAFE people who master the skill and science FAFE will increase. Both CPC, the Commission, as well as several studies (Zango 2012; Zadeh and Kamazani 2012; Etong 2012; Shinde et al. 2013) indicates that the demand for forensic accountants will continue to rise, but demand and supply on a qualified accounting graduates forensics is not balanced, so that the presence of either FAFE courses and programs, the demand for people or graduates who master the skill and science FAFE will be fulfilled.

The responses to the teaching and practice of university services FAFE has important benefits to prepare accounting students who will assist in the process of litigation shows that practitioners and accounting students agree (mean response 3.733 and 3.900), while accounting academicians strongly agree (mean response 4.286). The differences among the three groups of respondents are significant at 5% and the value of 7.233 KW, indicating that accounting academicians more confident when teaching and practice FAFE services essential in preparing accounting students who would later be involved as a consultant in litigation support.

Forensic accountant as a consultant in the litigation support always helps lawyers for the detection and analysis of data in a variety of criminal and civil cases (Rezaee and Riley 2010: 308; Oto 2012). In this case, preparing accounting students to give expert testimony is seen as a very important benefit by accounting academicians (mean response of 4.400), and is considered quite important by accounting practitioners and accounting students (mean 3.373 and 3.889 responses). The differences among the three groups of respondents are very significant at 1% and the value of 24.609 KW, indi-
cating that accounting academics more confident if the presence of the teaching and practice of the FAPE services will help future accounting students to provide expert testimony.

This study indicates that accounting academics have been fully supportive to prepare accounting students with a better understanding of the use and out of becoming a party providing expert testimony. Forensic accountants who provide expert testimony in court, help judges, prosecutors and others who were in the court to understand the field beyond their understanding and competence in complex financial cases, where forensic accountants have the ability to explain the accounting jargon in language that could understood (Singleton and Singleton 2010: 306; Reznice and Riley 2010: 308).

Perception of the three groups of respondents regarding the teaching and practice of student services FAPE make more desirable in the job market, the benefits of the smallest contribution. Mean difference was statistically significant at the 1% and the value of 14.189 KW, indicating that accounting academics (mean responses 3.914) considers the teaching and practice of FAPE services as important to make student’s more desirable in the job market rather than accounting practitioners and accounting students (mean 3.413 response and 3.814).

In order to provide recommendations and an overview of the course syllabus content of FAPE, it requires at least three groups of respondents' perception to examine the topic of what is considered important to be given in the course syllabus FAPE. The perception of the three respondent groups was statistically different at the 13 topics of the 10 topics. These topics included: the nature of criminology (6.419 KW value is significant at 1%); dynamics of criminology (5.421 KW value significant at 5%); scope of fraud and financial crime (11.142 KW value significant at 1%); ethics (14.356 KW value is significant at 1%); prevention, anticipation, detection, investigation and recovery of losses due to misappropriation of assets (value of 4.874 KW significant at 5%).

Besides the above, it also deals with prevention, anticipation, detection, investigation and recovery of losses due to corruption (KW value of 5.670 significant at 1%); prevention, anticipation, detection, investigation and recovery of losses due to maladministration (27.752 KW value is significant at 1%); prevention, anticipation, detection, investigation and recovery of losses due to irregularities of financial statements (14.302 KW value is significant at 1%); prevention, anticipation, detection, investiga-

gation and recovery of losses from financial crimes, fraud and FAPE on a digital scope (17.669 KW value is significant at 1%); research and analysis (19.023 KW value is significant at 1%); assessment of loss and damage (14.409 KW value significant at 1%); conflict resolution (10.123 KW value is significant at 1%), and arbitration (16.841 KG value is significant at 1%).

Discussion

Now that the demand, interest, and potential career for services FAPE are increasing. Therefore, the teaching and practice in the field of litigation support, expert testimony and examination of fraud in the future will be responded largely increased by the three groups of respondents. The third group of respondents also felt a great need for practice FAPE services in the future, as well as perceived by the Commission which also takes the role of a forensic auditor to help unload the cases of corruption with the process of proving that complicated.

However, until now the commission still does not have forensic accountants, forensic accountants, in which seeking the figure is very difficult (infokorupsi.com). The managing director of the Institute for Development of Fraud Auditing (LPKA). Drs. Sockarti Hoesodo said that the lack of optimal utilization of FAPE to control corruption in Indonesia cannot be separated from the lack of experts in the field. It seems that number of accountants in Indonesia is only about less than 200 people who become a forensic accountant. This number is not balanced by the number of inhabitants and corruption cases in Indonesia (infokorupsi.com).

For example, a survey conducted by Zargo (2012); Shinde et al. (2013), and the Zudeh and Ramazani (2012) show that demand and public interest in the teaching and practice of FAPE services in the future will increase. The last few years, the demand for the teaching and practice of FAPE services have proliferated in many aspects of business. Many companies are requesting services FAPE to handle some activities related to it. Thus, the demand for graduates or young accountants who have vigilance against fraud and educated in the white collar crime, fraud and forensic accounting is also increasing rapidly (Boys 2013).

Another study conducted by Ressler International shows that the increased demand for forensic accountants (Bulaca 2010). The high demand for services in the field of FAPE practice is unfortunately far exceeding the number of available forensic accountants (Boys 2013). Shinde et al. (2013) noted that due to increased demand for forensic
accountants, the university is expected to offer courses and increase the number of FAPE in the accounting department curriculum.

Also several surveys indicate that a potential career as a forensic accountant and many potential students interested in accounting today. US News and World Report place on the main page that forensic accountants rank a career with one of the eight most secure careers in America for several years, even 40% of the 100 best KAP developing forensic and fraud services (Meier et al. 2010).

Forensic accountant is seen as a career best. However, the reality is still a little bit of accounting programs at some universities that offer courses in the curriculum FAPE (Zelch and Ramazani 2012; Shinde et al. 2013; Meier et al. 2010). On the other hand, many obstacles that must be addressed when integrating and implementing the curriculum subject FAPE accounting majors. The third group of respondents admitted that indeed there are several obstacles in the integration process FAPE subjects into the curriculum of accounting majors. Statistically, there are significant differences between the three groups of respondents to the obstacles encountered in the integration of the curriculum subject of FAPE in accounting majors.

The greatest obstacle is the lack of teaching materials on FAPE (response mean 3.45). It is also due to the lack of teaching materials that have become a major obstacle in the lecture. Razae et al. (2004) stated that teaching materials are still limited and in accordance with the curriculum to be one of the major obstacles to the integration of the three courses in the curriculum FAPE accounting majors. Each constraint must be solved so that the planning can be run properly.

There are some solutions to overcome these obstacles. First, ACPE provides a set of video at a low price for accounting academics. For example, if accounting academia initiative to register as a member of ACPE Educator Associate, will be asked to contribute a registration fee of $ 25 (for Rp.435.000,- if the exchange rate is assumed to be 9,000 in number). Benefits of becoming a member ACPE Educator Associate quite a lot, such as getting a free magazine Fraud Magazine, access to the ACPE website that has hundreds of articles and other documents on all matters related to the prevention and detection of fraud. If universities are interested to offer its own programs or in the existing curriculum and joined the ACPE Anti-Fraud Education Partnership, will receive the entire package of 11 video ACPE fraud, package syllabus and books and various materials to assist the lecture.

Second, it is currently circulating in some bookstores, the work entitled M. Theodoros Transkotra Forensic Accounting and Investigative Audit, and other book entitled Counting, Loosers in the State Treasury of the Corruption, Fraud Detection then Accounting The Financial Numbers Game works Mulford and Comiskey which has been translated into Indonesian, which will assist in the implementation of the course.

The second obstacle is financial problems (mean response 3.050). Razae et al. (in Efiong 2012) actually considers the financial issues as the biggest obstacle in the integration efforts on curriculum subjects FAPE accounting majors. The development of science and expertise as a forensic accountant requires significant investment and not all universities have the funds for the development of accounting academics in the new field. Implementing the expert speakers presenting lectures by forensic accountants also need funding. Although in need of funds, the benefits to be received far greater than the funds will be issued.

Solutions to such problems can be by over pacing the financial problems that is to raise funds from alumni and optimize the utilization of other resources owned by the university, to obtain other incentives. Another solution can be coping with accounting academicians by helping them and the faculty such as by facilitating the students with theory and group discussion in the classroom as well utilizing the university programs, such as Employment Practices (KLI), to cooperate with agencies or institutions with experience in the field of FAPE to conduct training and provide case studies FAPE ever handled real in Indonesia by the agency or institution concerned to establish the sensitivity of detecting fraud in the process of investigating and preparing reports. This method was also conducted by West Virginia University (WVU) that the interaction between students and experts in the learning process FAPE contributes greatly to students' learning activities (Fleming et al. 2008).

Third, the entire group of respondents found employment constraint (response mean 3.919). This result is in contrast to previous studies (Razae et al. 2014), this indicates that employment is the fifth constraint. This can be caused by respondents' pessimism world employment trends and labor market in Indonesia. In Indonesia, the development of science FAPE is still far from complete, of the many KAP only a few that offer services FAPE, the reason for a niche market that is still minimal. Moreover, operational standards and certification exams forensic accountants still inadequate, so far when
compared with Australia which are formulating Forensic Accounting Standards, even Canada and the USA already have a forensic accounting standards and as usual raw Indonesia will adopt the standards which made the other countries. An additional issue is the forensic accountant must have the ability multitalented (Mominbhangsana 2008).

Furthermore, the trend of the world of work today is 1 in 3 unemployed workers, and in Indonesia as a result of the economic crisis estimated 29 million people have participated in the labor market (www.bps.go.id) showed that the unemployment rate has decreased after 2005, when the year is the year with the highest unemployment rate. However, Kadun (IPSF lodge) stated the government's claim that the unemployment rate fell was not entirely true. Because the decrease is only switched to the group under-employment, due to government policy that considers the category that works a maximum of 1 hour per week can be called as unemployed. Poorest is associated with the fact that many people who work not in accordance with the field of science is practiced (Watz 2012).

The anomaly should not be an obstacle to develop them. It is lack of support from the administration or academic occupy the fourth position (mean response 2.815). Administrative or academic can create an effective learning environment for students, in a manner such that FAIE designing courses, and other courses that have a basic knowledge of the material charge and range of expertise that is essential for carrying out forensic services in the future (Boys 2005). Administrative and academic collaboration with faculty officials play a role in finding qualified accounting academics as forensic accountants, in order to produce graduates who are different than previous graduates, which has the ability to detect and prevent fraud (Fletcher et al. 2008). Administrative support is essential in developing courses in the curriculum of FAIE in accounting majors.

There is no lack of faculty support with the mean response 2.810 (political process in formulating curriculum policy) caused by lack of understanding regarding the official faculty dangerous crisis that could be caused by the fraud. Another reason is the faculty did not want to add FAIE courses into existing curriculum. Faculty are also responsible for finding academic staff that have qualifications as a teacher FAIE; the problem is the numbers are still a little (Riifong 2006). At Florida Atlantic University dean of the business faculty is very supportive FAIE program.

For example, the dean gave permission FAIE program to operate and even in the most difficult moments and issues that arise, dean willing to help and fully support (Yung 2008).

All three groups of respondents generally found a lack of student interest as the last obstacle (the mean response 2.590). This indicates that student interest is large enough so that no major obstacles to the integration of the curriculum subjects FAIE accounting majors. Seda and Peterson (2008) also showed that a lack of student interest is a constraint that is small among other constraints.

Constraints faced quite a lot, but the benefits received far greater. According to the respondents, the main benefit received from teaching courses to students FAIE accounting is to support good corporate governance or corporate governance (response mean 4.315). Failure of corporate communications structure has made the business community aware that there is a great need for professionals who are experts in identifying, expressing and prevent weaknesses in three areas, namely: poor corporate governance, internal control weaknesses and irregularities financial statements. The contribution of forensic accountants in supporting is very large in this.

The background of the knowledge in the field of forensic accountants and legal foundation is necessary in shaping corporate governance, can help formulating policy and establish authority covering a lot of things, such as the following: (1) ensure the harmonious combination between the management and the board of directors; (2) designing appropriate accountability to the board of directors and the audit committee; (3) the proper allocation of power between owners, management and board of directors; and (4) ensure the existence of a code of conduct that applied to all employees and management (Zango 2012; Herace and Riley 2010: 124).

Second, it is to strengthen the credibility of financial reporting (response mean 4.145). Forensic accountants strengthen the financial reporting process by preventing, detecting and reporting financial fraud, investment fraud, bribery, bank fraud, credit card fraud, electronic fraud, transfer fraud, computer fraud, and so on, in a way to make fraud more easily evaluated and evaluate compliance with the law and regulations (Zango 2012).

Third, it may prepare the students or young accountants to carry out the fraud examination services (response mean 4.080). FAIE is critical given to students to prepare them in the assignment revealed fraud and universities have a major role in making them. Forensic accountants have
had more than one tool in detecting the alleged fraud on financial crimes and trace illicit funds from illegal activities (Shinde et al. 2013; Efiong 2012).

Fourth, it can help the government in the case of terrorism and money laundering (mean response 4.030). Terrorists and insurgents always use the proceeds of fraud to fund their operations and launder money. Forensic accountants have a vital role to look for signs of suspicious financial transactions, both individuals and organizations, as well as evaluating the accounting records and the bank of the person or organization suspected of being terrorists. Financial scandals big companies and even the September 11 attacks on the World Trade Center where terrorists use the international banking system to fund the action, transfer funds and hide their funds, it evidence that young accountants need to get FAFE courses primarily in the areas of fraud prevention, fraud anticipation, detection, investigation and recovery of losses due to fraud (Albrecht et al. 2011: 582).

Fifth, it can satisfy the public demand for the teaching and practice of FAFE services, and demand for someone who mastered the skills and science of FAFE will increase (mean response 3.990). With the large number of cases of fraud by employees, fraud, theft, embezzlement, and other financial crimes that happen in people's lives now, the accountant must master FAFE expertise and skills to help prevent, detect and investigate financial crimes each. Integrating and offers programs and courses FAFE to accounting students, the first step is very important to educate young accountant in the future, so the young accountant is equipped with the knowledge to prevent and detect fraud (Shinde et al. 2013; Efiong 2012; Zango 2012).

Sixth, it should prepare students who will assist in the litigation process (mean response 3.965). Forensic accountants are needed in a case in which the financial information requires in-depth analysis of the alleged violation of applicable laws. Forensic accountants are always requested a variety of information and advice by lawyers on cases that require accounting data and other financial cases for further processing, the case to court (Albrecht 2011: 626).

Lawyers believe that the expertise of forensic accountants are very helpful in criminal and civil cases. One of the services of forensic accountants as consultants vary helpful litigation attorney needs in terms of detection and data analysis. Attorneys always use the detection and analysis of data to determine the stage of the cases handled and prepares data to be used to counter the testimony of the opposing party (Rezaee and Riley 2010: 306). As a fellow attorney in criminal and civil cases, the young accountant will be better prepared for his role as a litigation consultant if it has received a teaching FAFE.

Seventh, it can prepare students as those who provide expert testimony (mean response 3.783). Forensic accountants as people who give expert testimony were considered in behavior, including creativity, calm disposition, competence and ingenuity in communication during court proceedings. Counterparty will always try to discredit a statement challenging accountant with knowledge, assumptions, experience or ability to analyze the data (Albrecht et al. 2011: 632).

Eighth, the student is more desirable in the job market (mean response 3.695). The third group of respondents thought that students would be more desirable in the job market if not a major benefit of the teaching and practice of FAFE services. Research Zango (2012) also showed that the respondents did not think that the students in the job market would be more desirable is relevant benefits received from the teaching of forensic accounting. Accounting practitioners assume that for the time being as accountant forensic accountants specialization has not been too widely known or practiced.

A tremendous benefit can be obtained from the administration of FAFE courses to students and provide significant added value for graduates (Shinde et al. 2013). In order to provide added value, it is necessary to design a model curriculum that is tailored to the business climate, political, educational, social, and culture in Indonesia. Curriculum model developed is a curriculum that integrates courses FAFE. All three groups of respondents have the perception that the following topics are very important and relevant to be used as learning materials of FAFE (mean response equals over 4.600).

It also includes prevention, anticipation, detection, investigation and recovery of losses due to corruption (mean response 4.415); prevention, anticipation, detection, investigation and recovery of losses from financial crimes, fraud and forensic accounting at the scope or digital environment (mean responses 4.355); prevention, anticipation, detection, investigation and recovery of losses from financial crimes (mean responses 4.329).

The next deals with prevention, anticipation, detection, investigation and recovery of losses due to irregularities of financial statements (mean responses 4.280); prevention, anticipation, detection,
investigation and recovery of losses due to abuse of the asset (mean response 4.230), scope of fraud and financial crime (mean response 4.229), legal responsibility (mean response 4.230), losses and damage assessment (mean response 4.170), prevention, anticipation, detection, investigation and recovery of losses due to misstatement of financial statements (mean response 4.149), research and analysis (response mean 4.100), ethics (the mean response 4.095), and the resolution of conflicts or disputes (response mean 4.000).

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study indicates that the perception of each respondent group (practitioners, academics, and students) concerning FAFE subjects should be integrated into the curriculum of accounting majors. The majority of all three groups of respondents recognize the need and understand the importance of accounting. The majority of all three groups of respondents viewed FAFE as a need to exist in the curriculum, but its nature as elective courses and stand as a separate subject, and deemed more appropriate if conducted from a single institution. However, there are differences in perceptions between practitioners, academics, and students of accounting that FAFE subjects can be integrated into the curriculum of accounting majors. This difference in perception found in the following.

First, public interest in the teaching and practice of FAFE services, where three different respondents’ perception on the teaching and practice of FAFE services in the areas of litigation support and fraud examination.

Secondly, the potential careers of the three practices of FAFE services, where three different respondents’ perception on FAFE services practice in the areas of litigation support and fraud examination.

Third, the entire groups of respondents have different perceptions of a lack of financial resources and employment opportunities as constraints of FAFE integration into the curriculum of accounting majors.

Fourth, there are benefits received from the teaching and practice of FAFE services, where three different groups of respondents perception towards the statement points prepared by students who will provide expert testimony, supports the responsible corporate governance, the student is more desirable in the job market, the demand for people who master the skills and FAFE science increases, strengthen the credibility of financial reporting, which will help the student prepare for the litigation process, and satisfy the public demand for the teaching and practice of FAFE services.

Fifth, there are three different groups of respondents’ perception toward 13 of 16 topics as the choice of the material in the course FAFE.

The reviews on this topic include such as the nature of criminology: dynamics criminology scope of fraud and financial crimes; ethics; prevention, anticipation, detection, investigation, and recovery of losses due to misstated financial statements; prevention, anticipation, detection, investigation, and recovery of losses due to misstatement; prevention, anticipation, detection, investigation, and recovery of losses due to irregularities in financial statements; prevention, anticipation, detection, investigation, and recovery of losses due to fraud and financial crime.

It is expected that accounting majors at many universities begin to integrate FAFE into the curriculum in accounting majors. It is the fact that public demand for accountants who have the ability to detect fraud is increasing. In that case, professional bodies are expected to support integration into the curriculum of FAFE accounting majors at universities in Indonesia, both by providing training for members of IAI FAFE especially from accounting academics at reasonable costs, and appeal to the university about the importance of the benefits derived from integration into the curriculum of FAFE in accounting programs.

Such a phenomenon needs to reexamine the structure, content, and learning of FAFE, taking into account the results of this research for policies. Besides that, it can continue to innovate in developing teaching methods in teaching FAFE. Professional bodies and other institutions can organize a national workshop on the formulation of curriculum FAFE professional and relevant to the needs of Indonesia, as practiced by NIJ USA.

Limitations include such as the ability to generalize beyond the sample, no test for non-response bias and the sample size is relatively small when compared to the entire population. Furthermore, the content of the questions may be likely related to the list of questions and answer choices which may not be understood properly by the respondents. Thus, it might deliberately be bias in terms of overall generalization for others.
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