Analysis of Foreign Accounting Techniques in Eradicating Corruption in The Public Sector

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Article Info	ABSTRACT
Keywords: Forensic Accounting, Corruption Eradication, Public Sector, Preventive Strategy, Detective Strategy, Repressive Strategy	Corruption is one of the crucial problems that hinders development and public trust in government institutions. In this context, forensic accounting offers a systematic and analytical approach to identifying, preventing and addressing corrupt practices. This study aims to analyze forensic accounting techniques as a tool in efforts to eradicate corruption in the public sector. This study uses a qualitative approach with a descriptive method. The results of the study show Forensic accounting has an important role in eradicating corruption in the public sector through three stages: preventive, detective, and repressive. In the preventive stage, forensic accounting prevents corruption by implementing strict internal controls and transparent accounting practices, such as thorough audits and training for civil servants. In the detective stage, data analysis and investigation techniques are used to uncover suspicious practices and early evidence of corruption. Once corruption is detected, the repressive stage focuses on law enforcement and recovery of misappropriated assets, with forensic reports supporting legal proceedings and providing recommendations for system improvements. Collaboration between forensic accountants and law enforcement agencies further enhances the effectiveness of these efforts, so that the full application of forensic accounting can help reduce corruption and improve the integrity of the public sector.
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INTRODUCTION

Corruption is one of the main problems that hampers economic and social development in various countries, including Indonesia. When corruption is rampant, it not only damages integrity and transparency in the public and private sectors, but also causes great losses to the state and society (Rika, 2016). The impact of corrupt practices can be seen in various aspects, from misuse of public funds to the diversion of resources that should be used to improve public welfare. This creates social injustice and economic disparity, where a small number of people involved in corrupt practices accumulate wealth, while the majority of society remains trapped in poverty and powerlessness (Toeweh, 2023).

Corruption often involves hidden and complex financial transactions, making it difficult to detect and uncover. In many cases, corruptors use various strategies to hide their actions, such as money laundering or using intermediaries to divert funds (Sugianto & Jiantari, 2014). Therefore, a more systematic and in-depth approach is needed to identify and

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uncover corrupt practices. One effective method is the application of forensic accounting techniques, which focus on in-depth analysis of financial statements and transactions to find traces that indicate irregularities (Arianto, 2021).

Forensic accounting has emerged as an effective strategy in combating bribery corruption, offering an integrated approach in detecting and addressing illegal practices in the public and private sectors (Claudia, 2018). As a specialty, forensic accounting combines accounting, auditing, and investigative skills to produce an in-depth and comprehensive analysis of suspicious financial activity (Mharani et al., 2024). By utilizing various data analysis techniques, forensic accounting professionals can identify anomalies in financial statements and delve deeper into transactions that appear normal but have strong indications of bribery. This is especially important in the context of corruption, where money often changes hands secretly and through various channels to hide its tracks (Jarnawansyah, 2023).

In the context of bribery corruption, forensic accounting plays a vital role in tracing the flow of funds and identifying suspicious transaction patterns. Through the use of sophisticated data analysis technology and software, forensic accountants can review thousands of transactions in a short period of time, looking for unusual patterns that may indicate bribery (Kismawadi, 2021). For example, they can analyze the relationships between the parties involved in a transaction to detect suspicious connections or transactions that do not fit the expected business profile. This process allows law enforcement to gather the evidence needed to further investigate and take legal action against perpetrators of corruption (Irianto & Novianti, 2019).

In addition, forensic accounting also provides important support in the court process. Evidence collected through forensic accounting techniques is often key in supporting allegations against individuals or entities involved in corrupt practices (Sayidah & Hartati, 2019). Forensic accountants can prepare comprehensive and understandable reports that clearly explain their findings, making it easier for authorities and courts to understand the context and implications of the financial activities involved (Maulana, 2017). Thus, the role of forensic accounting is not only limited to identifying bribery practices, but also in ensuring that justice is upheld through the presentation of strong evidence before the law.

Although forensic accounting has great potential in eradicating corruption in the public sector, its implementation still faces various challenges that need to be overcome to increase its effectiveness. One of the main problems is the limited human resources with special expertise in forensic accounting (Kuntadi et al., 2022). Many government agencies and law enforcement agencies do not yet have enough trained experts to conduct in-depth financial analysis and forensic investigations. This causes difficulties in carrying out corruption detection and prevention functions optimally. Without sufficient expertise, the investigation process can be hampered, and the risk of greater corrupt practices increases (Ramadhan & Arifin, 2019).

Resistance from parties involved in corrupt practices is also a significant challenge in the application of forensic accounting. Corruptors often try to protect themselves from detection, using various tactics to hide their financial footprints (Prasetiyo et al., 2023). They

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may intimidate those who try to uncover corrupt practices or create complex strategies to obscure illegal transactions. This resistance makes investigations more difficult and requires greater efforts to ensure the security and sustainability of the audit and investigation process. Without adequate support and protection for whistleblowers, efforts to eradicate corruption through forensic accounting can be hampered (Rusnindita & Baridwan, 2017).

In addition, limited access to the data needed to conduct investigations is also a significant obstacle. Forensic accounting requires accurate and complete data to be able to carry out in-depth analysis, but often this information is not available or is difficult to access (Tarigan et al., 2023). This could be due to the institution's internal policies being non-transparent or the lack of an effective reporting system. Without adequate data, efforts to identify corrupt practices become much more difficult and may not produce strong enough evidence to support legal action (Anggraini et al., 2019). Therefore, it is important for the government and related institutions to develop systems that allow better access to financial data and related information.

Lack of cooperation between law enforcement agencies, government agencies, and the private sector is also an obstacle to the effectiveness of forensic accounting implementation. Synergy between various parties is very important in overcoming corrupt practices that often involve complex networks between various sectors (Sudaryati & Zahro, 2010). Without close cooperation, important information may not be shared, and investigative efforts can become fragmented. Increasing collaboration through joint training, information sharing, and coherent policy development will go a long way in creating an ecosystem that is more supportive of forensic accounting implementation (Arifin & Raharja, 2023). Thus, addressing these challenges will not only improve the effectiveness of forensic accounting but also contribute to the development of better and more transparent governance in the public sector.

The purpose of this study is to analyze forensic accounting techniques in efforts to eradicate corruption in the public sector, with a focus on the effectiveness of the methods and strategies used to detect and uncover corrupt practices, especially bribery. This research is expected to provide in-depth insights into the challenges faced in the application of forensic accounting, as well as solutions that can be implemented to improve its effectiveness. The benefits of this research are to provide practical recommendations for law enforcement agencies, government agencies, and the private sector in using forensic accounting as a tool to eradicate corruption, as well as to improve transparency and accountability in the public sector, so as to create a fairer and more integrity environment for the community.

METHOD

This study uses a qualitative approach that focuses on description and analysis, which is very relevant to the research title "Analysis of Forensic Accounting Techniques in Corruption Eradication Efforts in the Public Sector." In this context, a qualitative approach involves observing forensic accounting practices applied in the process of detecting and investigating corruption cases, as well as in-depth analysis through interviews with experts

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and practitioners in this field (Sugiyono, 2010). Descriptive methods are used to describe and analyze the results of the study in more detail, so that they can provide a better understanding of the effectiveness of forensic accounting techniques in overcoming corruption, especially bribery, which is often hidden in complex financial transactions.

The data used in this study comes from secondary sources through a literature review, which includes various literature and previous studies related to forensic accounting and corruption. By collecting this information, research can build a strong theoretical basis for further analysis. Next, the collected data is analyzed using data reduction, data presentation, and conclusion drawing techniques. This process allows researchers to filter relevant information and present it systematically, resulting in findings that can provide practical recommendations for law enforcement agencies and government agencies in the application of forensic accounting. With this approach, research is expected to provide a significant contribution to efforts to eradicate corruption in the public sector, as well as strengthen transparency and accountability in public financial management.

RESULT AND DISCUSSION

Strategy in Corruption Eradication Efforts

Analysis of acts of corruption can be carried out through various approaches that aim to identify, prevent and eradicate such acts effectively. Each approach brings a unique perspective that allows for a deeper understanding of the mechanisms of corruption, which can ultimately help formulate appropriate strategies in preventing and handling corruption cases. One effective way is to map corruption based on its process flow, namely by examining corruption at three key stages: before the act of corruption occurs, when the act of corruption occurs, and after the act of corruption occurs. At the stage before the act of corruption occurs, the focus of the analysis is directed at identifying risk factors that can trigger corruption, such as weaknesses in regulations, lack of supervision, or loopholes in administrative procedures. At this stage, prevention strategies can be formulated through improving the monitoring system, improving policies, and empowering anti-corruption institutions to detect potential corruption before it occurs (Badjuri, 2011).

When corruption occurs, analysis focuses on how the practice is carried out, including the methods used by the perpetrators to disguise transactions and hide the financial trail. At this stage, investigative techniques such as forensic accounting become crucial in uncovering details of illegal transactions and gathering evidence for law enforcement. After corruption occurs, attention is shifted to efforts to recover losses and enforce the law against the perpetrators. The strategies implemented can include the process of recovering assets obtained from corruption, imposing appropriate legal sanctions, and implementing institutional reforms to prevent similar cases from recurring. By analyzing corruption through these three stages, a comprehensive and holistic approach to prevention and eradication can be designed, thereby creating a more transparent and accountable environment in the public and private sectors (Sujatmiko, 2022).

At the stage before an act of corruption occurs, preventive efforts in the form of preventive strategies are a very important step in reducing the possibility of an act of

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corruption occurring. This preventive strategy focuses on strengthening the integrity of the system and reducing loopholes that can be exploited by parties who intend to commit corruption. One of the key elements in this strategy is the establishment of strict and clear regulations governing the governance of government institutions and the public sector. These regulations must include policies regarding transparency, accurate financial reporting, and strict sanctions for those involved in breaking the law. In addition, these regulations need to be updated periodically to adapt to technological developments and increasingly complex corruption modus operandi (Kurniawan, 2009).

Preventive strategies also include strengthening internal control systems within government institutions or the public sector. A good internal control system can help detect potential corruption risks early and prevent them from developing into illegal acts. This includes conducting regular internal audits, using information technology to monitor financial transactions, and implementing strict procedures for approving budget expenditures. In addition, institutions must establish a compliance unit or independent audit committee tasked with monitoring and reviewing potential violations and reporting findings transparently. With strict supervision from within, the opportunity for corruption can be reduced significantly.

In a position where corruption occurs, efforts to identify or detect corruption focus on implementing detective strategies. This strategy aims to uncover ongoing or recent acts of corruption through careful and targeted investigative methods. One of the key steps in a detective's strategy is the use of forensic accounting techniques, which involve in-depth analysis of financial transactions to identify suspicious patterns, anomalies, or indications of fraud. Forensic accounting allows for a more detailed investigation of financial documents, accounting records, and financial statements to detect traces of the flow of funds that may have been disguised by corruptors.

In addition to forensic accounting, detective strategies also involve the use of advanced technologies such as data analytics and artificial intelligence to process and analyze huge volumes of data. With this technology, law enforcement agencies can identify unusual transaction patterns, suspicious behavior, and relationships between entities involved in corruption. For example, anti-corruption software can be used to monitor financial transactions in real time, identifying anomalies that may indicate bribery or misappropriation of funds . Further investigations can then be conducted based on these detections, so that corruption can be uncovered before it causes greater harm to the public.

At the stage after the act of corruption has occurred, legal resolution efforts become the main priority, and the approach used is a repressive strategy. This strategy focuses on strict law enforcement against perpetrators of corruption, with the aim of providing appropriate sanctions and returning state or public losses caused by these actions. The initial step in a repressive strategy is an in-depth investigation by law enforcement officials, such as the Corruption Eradication Commission, the prosecutor's office, or the police. This investigation aims to collect strong and irrefutable evidence through witness interviews, document examinations, and tracing assets that may have been obtained illegally by the

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perpetrator. At this stage, the role of forensic accounting remains important because the results of forensic analysis can be used as accountable evidence in court.

Once evidence is collected, the legal process continues with prosecution in court. At this stage, the repressive strategy serves to ensure that the perpetrators of corruption are punished in accordance with applicable provisions, such as imprisonment, fines, or confiscation of assets resulting from crime. The goal is to provide a deterrent effect not only to the perpetrators, but also to other parties who may intend to commit similar acts in the future. In addition to physical punishment, returning assets resulting from corruption to the state or the public is also an important part of this strategy. This return is carried out through a mechanism of confiscation, auction, or direct return to the state treasury, which aims to recover losses arising from corruption. Repressive strategies, if applied consistently and firmly, can be an effective tool in fighting corruption and encouraging the creation of a cleaner and more transparent system of government.

Forensic accounting, in preventive, detective, and repressive contexts, has great potential to play an important role in efforts to eradicate corruption in Indonesia. Axiomatically, forensic accounting offers an effective approach to corruption prevention by strengthening internal control systems and detecting potential risks early on. In the detective aspect, forensic accounting allows tracing of cash flows and revealing hidden suspicious transactions through in-depth analysis of financial documents. In a repressive context, forensic accounting provides strong evidence that can be used to support prosecution and return of corrupt assets. Thus, forensic accounting is not only a tool to detect and uncover corruption that has already occurred, but also to prevent such practices in the first place and ensure that strict legal action can be taken against the perpetrators.

However, in Indonesia, the implementation of forensic accounting is not yet fully optimal. One of the main obstacles is the absence of clear standards related to the implementation of forensic accounting as an official profession in the accounting realm. The accounting profession in Indonesia has not yet fully established standards governing forensic accounting practices, both in terms of education, training, and application of financial investigation techniques. This results in limitations in the availability of competent human resources in this field, as well as a lack of utilization of forensic accounting in corruption investigations. In fact, with clearer regulations and professional standards, forensic accounting can contribute more to efforts to eradicate corruption in Indonesia, both through prevention, detection, and legal handling of cases.

Forensic Accounting Technique Analysis in Eradicating Corruption in the Public Sector

Forensic accounting techniques in efforts to eradicate corruption in the public sector involve various approaches designed to detect, analyze, and reveal acts of corruption, especially in the context of finance and transactions. Forensic accounting focuses on investigating irregularities in financial statements, tracing the flow of funds , and identifying suspicious transaction patterns. This technique helps trace the origin of assets suspected of being obtained illegally, so that they can be used as evidence in legal proceedings.

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1. Preventive

At the preventive stage, forensic accounting focuses on preventing corruption before the act occurs, by strengthening internal control systems in public sector institutions. A good internal control system is a foundation that can reduce opportunities for individuals or groups to commit corruption. Forensic accountants play a role in designing and implementing procedures that ensure transparency in financial flows and asset management. This process includes close monitoring of budget expenditures, regular independent audits, and a clear separation of functions in the financial decision-making process, so that the potential for abuse can be minimized.

In addition, in the preventive aspect, forensic accounting can also help public sector organizations to strengthen anti-fraud culture through training and education. Education about the risks of corruption and how to prevent them can be provided to all levels of management and staff, thereby creating a higher awareness of the importance of integrity and transparency in the work. Forensic accountants can also provide input in designing more effective anti-fraud policies, such as whistleblowing policies that allow employees to report indications of corruption without fear of retaliation.

The use of technology in internal control systems is also an important part of preventive efforts. Forensic accountants can recommend implementing technology that facilitates real-time monitoring of financial transactions and financial reports. This technology-based system can identify irregularities or suspicious transactions automatically, allowing corrective actions to be taken more quickly. With greater transparency and continuous monitoring, potential irregularities can be detected before they reach a more serious stage.

Furthermore, forensic accounting in corruption prevention also involves comprehensive risk assessment. Forensic accountants can conduct risk evaluations on every business process and financial transaction in a public sector organization. By assessing areas that have a high risk of misuse or deviation, more specific and targeted preventive measures can be implemented. For example, in procurement projects that are often targeted for corruption, forensic accountants can design stricter audit procedures and ensure transparency in every stage of procurement.

2. Detective

At the detection stage, forensic accounting focuses on efforts to identify or detect the occurrence of acts of corruption using various investigative techniques and methods. In the public sector, corruption detection techniques often involve in-depth financial audits to find irregularities in financial statements and suspicious transactions. Forensic accountants use analytical skills to identify unusual transaction patterns, such as large recurring transactions involving certain parties or significant discrepancies between budget reports and actual financial results. By conducting specialized audits, they can uncover early evidence that can form the basis for further investigation.

Forensic accounting investigative techniques also include tracing the flow of funds through methods such as money trails or follow the money. This involves analyzing various bank accounts, financial documents and transaction records to trace where the money is

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going and where it is coming from. In the public sector context, this tracing can often uncover complex webs of transactions designed to hide corruption, such as money laundering or misuse of public funds . By discovering and documenting these illicit flows of funds, forensic accountants provide strong evidence that can support legal proceedings.

In addition to financial analysis, forensic accountants can also use non-financial methods to detect corruption, such as interviews with related parties, physical examination of documents, and direct observation. For example, in development projects funded by the state budget, forensic accountants can examine the conformity between procurement documents and physical results in the field. If there are significant differences, this could be an indication of corruption, such as price inflation or reduced quality of goods and services provided. With this combination of financial and non-financial methods, forensic accountants are able to detect indications of corruption from various angles.

The importance of a collaborative approach cannot be overstated in this detection phase. Forensic accountants often work with law enforcement agencies, external auditors, and internal auditors to identify signs of corruption. This collaboration allows for a more effective and in-depth investigation, as each party can provide different perspectives and information. In addition, the use of technology, such as data analysis software, also plays a vital role in faster and more accurate detection. This technology allows for efficient processing of large amounts of data, making it easier for forensic accountants to detect suspicious patterns more quickly and accurately.

3. Repressive

At the repressive stage, forensic accounting plays an important role in resolving corruption cases after the act of corruption has occurred. In this context, forensic accounting provides the evidence needed to support the legal process against the perpetrators of corruption. By preparing a detailed forensic report, forensic accountants can present their findings clearly and in a structured manner, making it easier for authorities to understand the mechanisms of corruption that occur. This report usually includes an analysis of the flow of funds , asset tracing, and information about the parties involved in the act of corruption, all of which are very important for law enforcement.

In addition, forensic accounting also helps in the recovery of illegally obtained assets. When corruption has been identified, one of the key steps is to recover the funds that have been misappropriated. Forensic accountants can help trace assets derived from corruption, such as bank accounts or properties purchased with corrupt money. Using proven tracing and analysis techniques, forensic accountants can work with law enforcement agencies to reclaim these assets and return them to the state treasury.

Same time, the results of forensic accounting investigations can also contribute to improving the financial system and governance in the public sector. By studying the patterns and methods used in acts of corruption, forensic accountants can provide recommendations to correct weaknesses in the system that allow corruption to occur. For example, they can suggest improvements in procurement procedures, internal audits, or stronger control systems to prevent similar incidents in the future. Therefore, forensic

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accounting focuses not only on law enforcement but also on improving and enhancing the integrity of the financial system as a whole.

The importance of forensic accounting in the repressive phase also includes education and training for law enforcement agencies and policy makers. Forensic accountants can act as consultants who provide in-depth understanding of how to identify and address corruption. Through training programs and workshops, they can share techniques and strategies that can be used by law enforcement officers to tackle corruption more effectively. By strengthening the capacity of law enforcement agencies and improving understanding of forensic accounting, it is hoped that better synergy will be created in efforts to eradicate corruption in the public sector.

CONCLUSION

Eradicating corruption in Indonesia requires a comprehensive and integrated approach through three stages: prevention, detection, and law enforcement. At the prevention stage, strengthening regulations, internal control systems, and transparency are key to reducing the risk of corruption. At the detection stage, the application of forensic accounting techniques and advanced technologies such as data analytics is essential to identify ongoing corrupt practices. Meanwhile, at the law enforcement stage, repressive strategies involving in-depth investigations and strict prosecutions aim to provide a deterrent effect and recover losses due to corruption. Although forensic accounting has great potential in all these stages, its implementation in Indonesia still faces challenges, especially related to the lack of clear professional standards, so steps are needed to improve the competence and utilization of forensic accounting in efforts to eradicate corruption. In efforts to eradicate corruption in the public sector, forensic accounting plays a crucial role by offering a systematic approach through three stages, namely preventive, detective, and repressive. At the preventive stage, forensic accounting focuses on preventing corruption by implementing strong internal controls and transparent accounting practices. Through thorough audits and training for civil servants, the risk of corruption can be minimized. At the detective stage, forensic accounting is used to identify and detect suspicious practices, using data analysis and investigation techniques to find early evidence of corruption. Once corruption is detected, the repressive phase plays a role in law enforcement and recovery of misappropriated assets. A structured forensic report not only supports the legal process, but also provides recommendations for system improvements that can prevent similar incidents in the future. Education and collaboration between forensic accountants and law enforcement agencies further enhance the effectiveness of anti-corruption efforts. Thus, the application of forensic accounting in a comprehensive and integrated manner can make a significant contribution to reducing corrupt practices and increasing the integrity of the public sector.

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