www.bircu-journal.com/index.php/birci
Budapest International Research and Critics Institute-Journal (BIRCI-Journal)
Humanities and Social Sciences
ISSN 2615-3076 Online)
ISSN 2615-1715 (Print)
Budapest Institute

The Effect of Technical Competence (Hard Skill), Experience, and Non-Technical Skills (Soft Skill) on the Ability of the Auditors of the Financial Audit Agency of the Republic of Indonesia in Providing Expert Description at Trials

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Abstract

An expert testimony provided by the forensic auditor as an expert will affect the Juror's confidence in deciding a case. For this reason, the testimony is needed that can give confidence to the Juror's and can make clear of the case being trial. This study aims to assess the extent to which Technical Competence (Hard Skills), Auditor's Experience, and Non-Technical Skills (Soft Skills) affect the Auditor's Ability to Provide Expert Testimony in Court. This research is a descriptive quantitative study using primary data through a survey conducted to forensic auditor at the Audit Board of Indonesia. The results show that Technical Competence (Hard Skills), Auditor's Experience, and Non-Technical Skills (Soft Skills) had a significant effect on the the Auditor's Ability to Provide Expert Testimony in Court.

Keywords
expert witness; expert testimony; forensic auditor; auditor's experience; auditor's competence

I. Introduction

The process of handling Corruption Crimes in Indonesia is carried out by several Law Enforcement Agencies (APH), namely the Corruption Eradication Commission (KPK), the Police, and the Attorney General's Office. In carrying out its duties related to the handling of Corruption Crimes, APH coordinates with the agencies authorized to carry out the Eradication of Corruption Crimes, including the Supreme Audit Agency (BPK), especially in terms of calculating state losses on Corruption Crimes that occur. This is in accordance with Law (UU) Number 15 of 2006 concerning the Supreme Audit Agency in Article 10 Paragraph (1) which states that BPK has the authority to assess and/or determine the amount of state losses caused by unlawful acts, whether intentionally or negligently committed by the treasurer, the manager of BUMN/BUMD,

The process of calculating state losses by the BPK is carried out through Investigative Examination in the context of Calculation of State Losses (PKN). PKN is carried out to calculate the value of State/Regional Losses that occur due to irregularities in the management of state/regional finances. PKN is carried out by BPK in the process of investigating a criminal act by APH. The results of the investigative examination in the context of this PKN will later be the basis for conducting the Provision of Expert Information (PKA).

Based on the Summary of Semester Examination Results (IHPS) II in 2020 submitted by the BPK, it was stated that throughout 2017-2020 BPK had carried out PKA in court with a total of 250 cases, all of which were used in demands by the Public Prosecutor (JPU) which was submitted to the Judge on court process. According to Auria Patria Dilaga (2013) the information provided by the Expert affects the judge's belief in making case decisions in the form of recommendations from a specific theoretical side.

One example related to the implementation of this can be seen in the court's decision regarding the trial of the Corruption Crime case at PT Asuransi Jiwasraya where the Panel of Judges of the Jakarta Corrupt Crime District Court (Tipikor) sentenced Benny Tjokrosaputro and Heru Hidayat to life imprisonment. In addition, both of them were also sentenced to pay compensation of more than Rp. 16 trillion, with the details that Benny Tjokro was required to pay a replacement of Rp. 6 trillion and Heru Hidayat was obliged to pay a replacement of Rp. 10 trillion. The replacement money of more than Rp. 16 trillion came from the Report on the Results of Investigative Examinations in the Context of Calculation of State Losses by the BPK which stated that the state had suffered a loss of Rp. 16.8 trillion.

According to Astuti et al (2019) Education is an obligation of every human being that must be pursued to hold responsibilities and try to produce progress in knowledge and experience for the lives of every individual. Based on research conducted by A. McCarthy Wilcox, N. NicDaeid (2018), judges' perceptions of forensic experts are based on years of experience, educational background, style in delivering information (testimony style), and certificates held by expertsThe forensics. Furthermore, Derk G. Rasmussen and Joseph L. Leauanae (2004) stated that qualifications are a factor to be considered in the selection of Experts. In his research, qualifications are further elaborated in the form of educational background (academic), certifications held (certifications), and experience (experience). Furthermore, Stanley L. Brodsky, et al (2010) in his research stated that the most influential measure of Expert credibility is knowledgeable; friendliness/likeable (likeable); trustworthy (trustworthy); and confidence (confident) which is described in 20 sub-scales that are more detailed. Knowledgeable variables are described in more detail, namely: logical, well informed, educated and scientific.

This research was conducted with the aim of obtaining empirical evidence as well as analyzing the effect of the auditor's technical competence, experience, and non-technical skills on the ability to provide information as an expert in court, especially the BPK Auditor who served in the Main Investigative Auditorate who was indeed tasked with conducting investigative audits/examinations. in the context of PKN up to providing information as an expert at the trial. This theme was chosen because research related to Expert Information is still very little done in Indonesia. In addition, previous research only examines the credibility of the Expert from the Judge's point of view. This research was conducted with an approach that assessed from the point of view of the expert, especially the expert in this study was more specific, namely the Forensic/Investigative Auditor.

II. Review of Literature

2.1 Attribution Theory

Attribution theory is a theory that explains a person's behavior. Is the behavior caused by internal factors, such as traits, character, and attitudes or is it caused by external factors such as certain situations or circumstances that force a person to do certain actions. This theory describes a process of how we determine the causes and motives for a person's behavior. This theory also explains how a person reacts to events that occur in a person's life, by knowing the reasons for the events experienced. Internal forces and external forces will jointly determine human behavior. Internal and external influences can influence to determine someone's attitude and doing something.

In this study, the researcher uses attribution theory because the researcher will conduct research to determine the factors that influence the auditor's ability to provide expert testimony in court. In this study, the factors that became the research variables were competence, experience, and emotional readiness.

Attribution theory in relation to these variables are as follows:

1. Technical competence. In carrying out investigative audits, and providing expert testimony in court, auditors need technical competence both as auditors and as experts. The technical competence is influenced by various factors, both from within the auditor and the environment in which the auditor works. Attribution theory will be related to how people evaluate the competence of the auditor which can be seen based on the knowledge and expertise possessed by the auditor.
2. Experience. Attribution theory can also be related to experience, both experience related to investigative audits and experience as an Expert. People's assessment of the auditor will also be influenced by factors related to the experience of the auditor. The assessment related to experience is influenced by the length of time the auditor has carried out investigative audits and the number of assignments related to investigative audits and the provision of expert testimony that have been carried out.
3. Non-technical skills. In carrying out audits and providing expert information, non-technical skills will assist the auditor in the objective decision-making process and also help the auditor to remain professional when pressure occurs in carrying out audits and providing expert testimony. In relation to attribution theory, people's assessments regarding how the auditor provides expert information will be influenced by various factors, including through communication, readiness, calmness, self-confidence, persuasive abilities, nonverbal communication, and the language style used by the auditor in explaining the case. and answer questions posed to the Expert.
4. Auditor's ability to provide expert testimony in court. In providing expert testimony in court, the auditor's ability is influenced by various factors. These factors, among others, carried out in this test are Technical Competence, Experience and Non-technical Skills. Attribution theory is also related to how people evaluate the extent to which the auditor's ability to provide expert testimony at trial. This ability can be seen from whether the auditor is able to explain the cases being tried, the logical relationship between the cases that occurred and the methodology of the examination carried out, the overall information presented, the use of language that is easy to understand in providing information, and other abilities in providing confidence to the judge.

2.2 Calculation of State/Regional Losses and Provision of Expert Information

The investigative examination conducted by BPK aims to reveal indications of State/Regional Losses and/or Criminal Elements within the scope of management and responsibility of state finances. If during an investigative examination a criminal element is found, the BPK shall report the matter to the Authorized Agency/APH. As a follow-up to this investigative examination, BPK will carry out a State/Regional Loss Calculation which will be carried out based on a request from the Authorized Agency.

The calculation of State/Regional Losses is carried out during the investigation process by the Authorized Institution. Calculation of State/Regional Losses aims to reveal the presence or absence of State/Regional Losses including calculating the value of State/Regional Losses that occur as a result of irregularities in the management of state/regional finances.

The next stage is the Provision of Expert Information by the BPK. In the BPK regulations regarding Investigative Examinations, Calculation of State/Regional Losses, and Provision of Expert Information (2020), it is stated that BPK can provide expert information in the judicial process regarding State/Regional Losses. The basis for providing this expert testimony is the report on the results of the examination of the calculation of State/Regional Losses that has been previously carried out by the BPK. The provision of expert information is carried out at the investigation and/or judicial stage. Expert testimony itself is information provided by a Forensic Auditor who has special expertise on matters needed to make light of a criminal case for the purpose of examination.

Based on the Decree of the Minister of Manpower and Transmigration of the Republic of Indonesia Number: KEP.46/MEN/II/2009 concerning Stipulation of Indonesian National Work Competency Standards (SKKNI) for Forensic Auditing, forensic auditors are stated as accountants/auditors based on behavior, disposition, skills, knowledge, and experience, experts in detecting and documenting frauds that can be used in the litigation process. In a study conducted by A. McCarthy Wilcox, N. NicDaeid (2018), the credibility of an expert is assessed based on experience, competence and training received. Furthermore, based on research by Stanley L. Brodsky, et al (2010), the credibility of an expert is based on: self-confidence; pleasant appearance; trustworthy/reliable; and control over matters.

2.3 Auditor's Ability to Provide Expert Information

One of the areas of expertise provided by a Forensic Auditor is expertise in the calculation of State Losses. The information provided is based on the report on the results of the Investigative Examination in the context of Calculation of State Losses (PKN) that has been carried out previously. In BPK's Decision Number 9/K/I-XIII.2/12/2015 concerning Guidelines for the Implementation of Investigative Audits and Calculation of State Losses, the PKN report contains the following: 1. Conclusions of the Audit; 2. General Information on the Audits conducted; and 3. Description of Examination Results which contains the core of the overall examination results. Description of Examination Results explains the material findings based on the 5W +2H approach (What, Why, Who, When, Where, How and How Much).

The What approach is described in a description of the indication elements of a criminal act that occurred (deviation). Furthermore, the Why approach is described in a description of the causes of deviations and their consequences. Then, the Who approach is described in a description of the parties related to the occurrence of irregularities. The When and Where elements are described in the general information contained in Part 2 (General Information on the Examinations conducted). Then, the How element is described in an element of indication of a criminal act which is explained chronologically how the deviation can occur. Finally, the How Much element is described in the results of the calculation of state losses and the method used in the calculation.

2.4 Technical Competence

Arens et al. (2014) explained that the audit must be carried out by a competent person. The auditor must be qualified to understand the criteria used and must be competent to know the type and amount of evidence to be used in the tests to draw conclusions.

In the State Financial Audit Standards, the First General Standard Statement of SPKN (BPK RI, 2017), Competence can be defined as follows:

Competence is the education, knowledge, experience, and/or expertise possessed by a person, both regarding examination and regarding certain matters or fields. Collectively, examiners must have adequate professional competence to carry out audit duties. Such professional competence is evidenced by a professional certificate issued by an authorized institution or other document stating expertise. BPK must determine the competencies needed to ensure that the Examiner has the appropriate expertise to carry out audit assignments. Examiners must maintain their competence through continuing professional education for a minimum of 80 (eighty) hours in 2 (two) years.

The SKKNI for Forensic Audit requires that forensic auditors have to have a minimum formal education of Strata 1 or Diploma IV. Related to previous technical training, forensic auditors are required to have attended technical training related to auditing or forensic auditing. In terms of technical capabilities, the critical aspects that form the basis for the assessment of a forensic auditor are divided into four sub-fields, namely: 1. Sub-sector in Fraud Prevention and Detection; 2. Sub-sectors in the Implementation of Forensic Audits; 3. Sub-sectors in the Provision of Expert Statements; and 4. Sub-sector in Calculation of State Financial Losses. This sub-field of technical competence is further formulated into several more detailed dimensions such as capabilities related to forensic audits and the underlying rules; ability related to understanding the object of examination; skills related to audit techniques; and the ability to deliver the results of the examinations that have been carried out.

2.5 Experience

Adnyani et al. (2014) describes the experience as follows: The number of audit assignments that have been carried out and the length of audit assignments carried out by an auditor will affect the experience of an auditor. By having sufficient experience, the auditor will be more confident in detecting fraud and financial statement errors. Different levels of experience of an auditor will indicate the level of knowledge possessed in detecting fraud and errors.

The SKKNI for Forensic Audit explains that the experience required for forensic auditors is as follows:

1. Experience in conducting financial audits, operational audits or investigations/investigations of corruption cases for a minimum of three years; or
2. At least three years of experience in the field of fraud detection and prevention, either directly or indirectly.

Furthermore, related to the provision of statements in expertise (expert statements), the aspect of assessment will be added related to experience, namely experience in attending trials giving expert testimony, both as Experts, Expert companions and experience as participants in moot courts.

2.6 Non-technical Skills

Stanley L. Brodsky, et al (2010) defines emotional readiness in the form of confidence. This variable is further elaborated into several variables, namely self-assured, well-spoken, confident, poised, and relaxed. This indicator focuses more on indicators within the scope of the trial process.

The SKKNI for Forensic Audit explains that forensic auditors must master non-technical skills that can support auditors in carrying out their duties, both before conducting an examination, during an examination, and if needed up to the process of giving expert testimony at trial. Non-technical skills that must be mastered by forensic

auditors in general are the ability to communicate well; the ability to express opinions and arguments; ability in managing/leading; ability to perform analysis; as well as the use / style of language that is good and correct.

The Education and Training Center for Supervision of the Financial and Development Supervisory Agency through Audit Communication Techniques (2007) states that in making presentations, it is not only verbal messages that can be captured, nonverbal messages are also important to note. Verbal communication is communication that uses language codes such as words and sentences. While nonverbal communication is communication that does not use language codes such as gestures, language intonation, facial expressions, gestures and others.

2.7 Conceptual Framework

The logical rationale that describes the relationship between the variables of this study is described in the conceptual framework as follows.

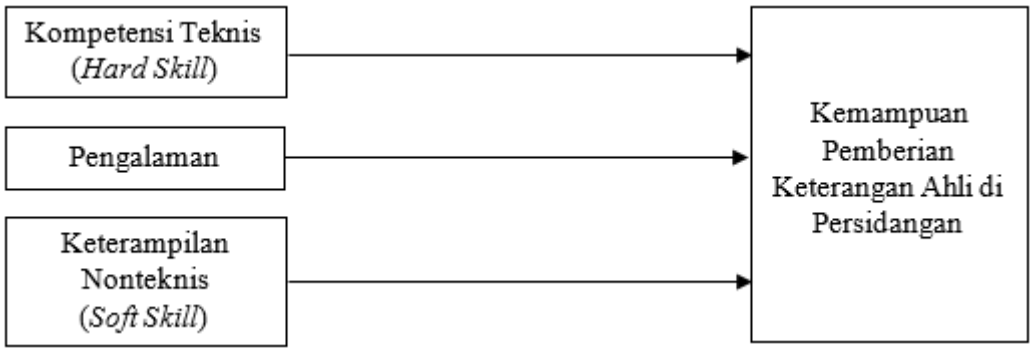

Figure 1. *Conceptual Framework*

This research is a development of research conducted by:

a. A. McCarthy Wilcox, N. NicDaeid in 2018 entitled “Jurors' perceptions of forensic science expert witnesses: Experience, qualifications, testimony style and credibility” and
b. Stanley L. Brodsky, et al in 2010 entitled "The Witness Credibility Scale: An Outcome Measure for Expert Witness Research".

The development in this study was carried out on the Judge's Perception variable which was replicated into the Expert's Perception itself in assessing its ability when providing Expert Statements based on certain indicators. The differences between this study and those studies are:

1. The object of this research is the government's external auditor, namely the Supreme Audit Agency, especially in the Investigative Unit which does have the main tasks related to Investigative Examination, Calculating State Losses and Providing Expert Information.
2. The object of this research is the external auditor who is more independent in providing expert testimony at the trial, especially in the government sector.
3. The independent variables used are technical competence (hard skills), experience, and non-technical skills (soft skills).

2.8 Hypothesis Development

Based on the description above, the formulation of the hypothesis of this study is as follows:

H1: Technical competence has a positive effect on the auditor's ability to provide expert testimony.

H2: Experience has a positive effect on the auditor's ability to provide expert testimony.

H3: Non-technical skills have a positive effect on the auditor's ability to provide expert testimony.

III. Research Method

3.1 Research Design

The type of research used in this research is quantitative research with explanative survey method. This type of survey is used to explain the relationship between two or more variables. This study explains the effect of three independent variables (Technical Competence, Experience, and Non-technical Skills) to the dependent variable (Auditor's Ability to Provide Expert Information in Courts). The survey method used in this study used a questionnaire as a means of collecting data and information. It aims to obtain information about a number of respondents who are considered representative of the population.

The population of this study are auditors who work at the Supreme Audit Agency of the Republic of Indonesia, especially investigative auditors who are indeed tasked with conducting Investigative Examinations in the context of PKN to providing information as Experts in court. The study collected samples from 98 respondents. However, the number of samples that can be analyzed is 95 with a useable response rate of 96.9%.

The sampling method is a non-probability method through easy sampling (convenience sampling). This method is used because the researcher has the freedom to choose a sample quickly from the population whose data is easily obtained by the researcher. This research was conducted at a certain time, namely the distribution of questionnaires starting from May to June 2022.

3.2 Data Collection Procedure

Based onsource of data used in this study is primary data obtained from individual respondents. This individual respondent is an auditor who works at the Supreme Audit Agency which is where the researcher works. Data collection was carried out by means of a survey through a media questionnaire made online through the google site. Researchers created a questionnaire using an online form provided through the google site and could be made into a questionnaire link. Submission of online questionnaire media is done by sending a questionnaire link via work email and also sent via social media such as WhatsApp.

This study uses a closed question type that asks individual respondents to choose one of the answers that have been provided by putting a cross on the answer options that have been provided. The results of the questionnaire were analyzed using SmartPLS statistical analysis.

3.3 Data Analysis Method

The analytical method that will be used is the analysis of the measurement model through the Validity Test and Reliability Test. In addition, structural model testing/hypothesis testing will also be carried out using regression analysis through the

Coefficient of Determination Test (Adjusted R2), the Overall Significance Test of the Sample Regression (Statistical F Test), and the Individual Parameter Significance Test (T Statistical Test) at the significance level. 5% or 0.05.

IV. Results and Discussion

4.1 Results

a. Respondent Demographics

On the questionnaires distributed for 2 months (May-June), obtained the number of respondents as many as 98 people where the number of questionnaires that can be analyzed is as many as 95 questionnaires with a useable response rate of 96.9%.

The 95 respondents consisted of 68 male respondents (71.6%) and 27 female respondents (28.4%). The majority age group is in the age range of more than 40 years, as many as 39 respondents (41.1%). Furthermore, the last education level of the majority of respondents is a graduate of S2 (Masters) as many as 56 respondents (58.9%). In relation to the role of auditors, the majority of respondents are at the level of Junior Examiners, as many as 51 respondents (53.7%). Junior Examiner is at the level of the Team Leader who has the task of leading the team in field inspections. For the length of work, the majority of respondents have worked at BPK in the range of 10-15 years, as many as 62 respondents (65.3%). For Non-Investigative Audit/Inspection experience, the majority of respondents already have a lot of experience, where the majority have experience of more than 6 years, as many as 69 respondents (72.6%). Furthermore, related to the experience of Audit/Investigative Examination, the majority of respondents have experience, in the range of 3-5 years, as many as 48 respondents (50.5%). Furthermore, related to trial experience, respondents who already have experience attending court and/or participating in moot court are 82 respondents (86.3%). For experience in giving testimony as an Expert in court, respondents who already have experience are 61 respondents (64.2%). Finally, related to the certification held, as many as 83 respondents (87.4%) already have certifications related to forensics, such as CfrA, CFE, CHFI, X1SE and OFCE.

b. Validity and Reliability Test

1. Convergent Validity Test

The Convergent Validity Test of this study uses a reflective indicator mode, which is assessed based on the correlation between each item and its construct (factor loading value). In addition, the convergent validity test will also be evaluated with the Average Variance Extracted (AVE) value. The AVE value should be 0.5 or more. An AVE value of 0.5 or more means that the construct can explain 50% or more of the item variance. For the loading factor value, the reflective measure is said to be high if the correlation is more than 0.7. However, for research in the early stages of developing a measurement scale, a loading value of 0.5 to 0.6 is considered sufficient. The results of the convergent validity test are described in the following table.

Table 1. Convergent Validity Test Results (Loading Factor Value)

X1: Technical Competence (Hard Skill)	Load Factor Value	X2: Experience	Load Factor Value	X3: Soft Skill	Load Factor Value	Y: PKA Ability	Load Factor Value
Competency_1	0.570	Experience_1	0.639	Soft_Skill_1	0.816	PKA_1 Kemampuan Ability	0.888
Competency_2	0.844	Experience_2	0.684	Soft_Skill_2	0.796	PKA_2 Kemampuan Ability	0.895

Competence_3	0.876	Experience_3	0.907	Soft_Skill_3	0.740	PKA_3 Kemampuan Ability	0.922
Competency_4	0.862	Experience_4	0.889	Soft_Skill_4	0.826	PKA_4 Kemampuan Ability	0.908
Competency_5	0.825	Experience_5	0.915	Soft_Skill_5	0.877	PKA_5 Kemampuan Ability	0.917
Competence_6	0.782	Experience_6	0.895	Soft_Skill_6	0.835	PKA_6 Kemampuan Ability	0.946
Competency_7	0.834	Experience_7	0.727	Soft_Skill_7	0.842	PKA_7 Kemampuan Ability	0.927
Competency_8	0.848	Experience_8	0.800	Soft_Skill_8	0.797	PKA_8 Kemampuan Ability	0.930
Competency_9	0.863			Soft_Skill_9	0.769	PKA_9 Kemampuan Ability	0.893
Competency_10	0.833			Soft_Skill_10	0.852	PKA_10 Kemampuan Ability	0.877
				Soft_Skill_11	0.694		

Table 2. Convergent Validity Test Results (AVE Value)

Variable	Average Variance Extracted (AVE)
X1 = Hard Skill	0.670
X2 = Experience	0.662
X3 = Soft Skill	0.649
Y = PKA Ability	0.829

Based on the table of outer loading values above, it can be seen that all items or indicators of outer loading values are more than 0.5, even most of them are more than 0.7. For indicator items whose value is more than 0.5 but still less than 0.6 is Competency_1 item with a loading value of 0.570. Furthermore, for indicator items whose value is more than 0.6 but still less than 0.7 are Experience_1, Experience_2, and Soft_Skill_11 items with loading values of 0.639, 0.684 and 0.694, respectively. Based on this outer loading value, it is stated that all items or indicators have valid item validity.

Furthermore, based on the AVE value in table 2 above, it can be seen that all variables have a value of more than 0.5, even more than 0.6. Thus it can be said that all variables are convergently valid.

2. Reliability Test

Reliability test was conducted to measure the consistency of the questionnaire on indicators of variables or constructs. The questionnaire is declared reliable or reliable if the respondents' answers to the questions/statements in the questionnaire are consistent or stable. The tools used to assess this are composite reliability and Cronbach's alpha. The composite reliability value is considered to have good reliability if it has a value of 0.6-0.7. Furthermore, the expected value of Cronbach's alpha is above 0.7. The results of the reliability test are described in the following table.

Table 3. Convergent Validity Test Results (AVE Value)

Variable	Cronbach 's Alpha	Composite Reliability
X1 = Hard Skill	0.944	0.952
X2 = Experience	0.924	0.939
X3 = Soft Skill	0.945	0.953
Y = PKA Ability	0.977	0.980

Based on the table above, it can be seen that all variables have Cronbach's Alpha values more than 0.6 and even more than 0.9. Furthermore, the Composite Reliability value for all variables has a value greater than 0.7 and even the whole is also more than 0.9. Based on these results, it can be concluded that each variable in this study has met the reliability test requirements so that it is feasible to continue testing the hypothesis through structural model testing.

c. Research Results (Hypothesis Testing)

The results of the structural model testing (for the independent and dependent variables) can be described in the following table.

Table 4. R-Square Value, Path Coeffcient and Significance

Hypothesis	Path	T Statistics	P Values
X1 = Hard Skill -> Y = PKA Ability	0.367	3.803	0.000
X2 = Experience -> Y = PKA Ability	0.215	2,639	0.009
X3 = Soft Skill -> Y = PKA Ability	0.382	3.359	0.001
R2 Y = PKA Ability = 0.788			

Based on the table above, it can be seen that the first hypothesis (H1), second (H2) and third hypothesis (H3) all have positive path coefficient values and both have t-statistic values greater than 1.96 (significance 5%) and P-Value value smaller than 0.05.

Hypothesis Test of Technical Competence/Hard Skill Auditor has a positive effect on Auditor's Ability in Providing Expert Information in Court. The results of testing the first hypothesis (H1) are the significance value for the effect of X1 on Y with a calculated T value of 3,803, so it can be concluded that H1 is accepted, which means that there is a significant effect of X1 on Y. Therefore, H1 is accepted/supported.

Hypothesis Testing Auditor Experience has a positive effect on the Auditor's Ability to Provide Expert Information in Court. The result of testing the second hypothesis (H2) is the significance value for the effect of X2 on Y with a T value of 2,639, so it can be concluded that H2 is also accepted, which means that there is a significant effect of X2 on Y. Therefore, H2 is declared accepted/supported.

Hypothesis Testing Non-technical Skills / Soft Skill Auditor has a positive effect on the ability of the auditor in providing expert testimony in court. The result of testing the third hypothesis (H3) is the significance value for the effect of X3 on Y with a calculated T value of 3.359, so it can be concluded that H3 is also accepted, which means that there is a significant effect of X3 on Y. Therefore, H3 is declared accepted/supported.

Furthermore, based on the table above, it can also be seen that the R-Square value to Y (PKA ability) is 0.788. This shows that the variable Y (PKA ability) is influenced by the variables X1 (Technical Competence/Hard Skill), X2 (Experience) and X3 (Non-technical Skills/Soft Skill) by 78.8%. The remaining 21.2% is influenced by other variables not included in the model.

4.2 Discussion

Based on the results of hypothesis testing, it is known that the variables of Technical Competence/Hard Skills, Experience and Non-technical Skills/Soft Skills have a significant effect on the Auditor's Ability to Provide Expert Information in Courts. These results are in line with previous research conducted by A. McCarthy Wilcox, N. NicDaeid (2018) which states that the credibility of an expert is assessed based on experience, competence and training received. In addition, in terms of non-technical skills, this study is

also in accordance with research conducted by Stanley L. Brodsky, et al (2010) which states that the credibility of an expert is based on: self-confidence; pleasant appearance; trustworthy/reliable; and control over matters.

In addition, the results of hypothesis testing also show that the dimensions related to technical competence and experience related to forensic auditing are adapted from the Decree of the Minister of Manpower and Transmigration of the Republic of Indonesia Number: KEP.46/MEN/II/2009 concerning Stipulation of SKKNI for Forensic Audit. represents the variables of technical competence and auditor experience. This can be seen in the results of the validity and reliability tests.

Furthermore, it is related to the dimension of the Auditor's Ability to Provide Expert Information at the Court which is based on the approach of the investigative report itself which is technically regulated through BPK Decision Number 9/K/I-XIII.2/12/2015 concerning Instructions for Implementing Investigative Examinations and Calculation of Losses Countries with a 5W +2H approach (What, Why, Who, When, Where, How and How Much), the results of the study also show that the development of the dimensions of the Auditor Ability variable in Providing Expert Information in Court is able to represent these variables from the auditor's own point of view. which can also be seen in the high validity and reliability test results.

V. Conclusion

This research was conducted with the aim of obtaining empirical evidence as well as to analyze the effect of the technical competence, experience, and non-technical skills of the Auditor on the ability to provide information as an Expert at the trial, especially the BPK Auditor who is on duty and experienced in conducting audits/investigative examinations and has experience in trials, both direct and quasi-mootcourt trials with 95 auditors as respondents. The results of the study concluded that Technical Competence/Hard Skills, Experience and Non-technical Skills/Soft Skills had a significant effect on the Auditor's Ability to Provide Expert Statements in Court.

Limitation

Regarding the Auditor's Ability to Provide Expert Statements in Court, this study cannot distinguish the level of the cases being tried, whether the case is large or small, and whether the case has seized the public's attention or not.

In addition, in order of process, after the audit/investigation examination is carried out, the next process is the preparation of the report. The report will be published if the evidence obtained is sufficient, relevant and competent to support the conclusions of the examination results. In the trial process, the substance that will be explained is the report on the results of the investigative examination itself. This study considers that normally the report on the results of the investigative examination produced is in accordance with the standards and goes directly to the next process, namely the provision of expert testimony at the trial.

Suggestion

After the trial is over and the case has been decided. The decision of the case will be announced by the Court. Regarding the provision of expert testimony in connection with investigative examinations in the context of calculating state losses, if the testimony is received by the judge, this will later become the basis for the judge in deciding the value of the state loss that occurred. Based on this, the researcher suggests that further researchers

can add information related to the value of state losses that occur based on court decisions. This will later strengthen the Auditor Ability variable in Providing Expert Information.

In addition, based on the limitations of the research above, further research can also consider adding a variable quality of investigative inspection reports as an intervening variable, considering that in order of process, prior expert testimony was given, the investigative audit report must be published first.

Furthermore, for the non-technical/soft skill variable, apart from being an independent variable, it may also be considered as a moderating variable. This is because non-technical skills/soft skills are not directly related to the technical competence and experience of the auditor, and even tend to be variables that can strengthen the influence of technical competence and auditor experience on the auditor's ability to provide expert testimony in court.

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