

The Role of an Accountant in Detecting Corruption

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Abstract

The increasing corruption has made Indonesia one of the countries in the red category (corrupt) globally. Corruption is an act to enrich oneself, other people, or corporations by violating the law or abusing authority the focus of this research is on the causes of fraud star corruption. The characteristics of corruption in Indonesia are very complex, abuse of power or authority, and not carried out with trust. Involving various elements from the government/private sector is the cause of fraud star corruption, this occurs in State/Regional Owned Enterprises (BUMN/D) and public officials from the center to the regions. This study discusses one of the contributions in fighting corruption in Indonesia, using a corruption detection model. To be free from the corruption epidemic in Indonesia, the introduction of the HU model consists of the variables lack of integrity (lack of integrity), opportunity (opportunity), pressure (pressure), rationalization (rationalization), and capability (capability) to give hope and get answers. The HU model proves that even the amount of pressure, the number of opportunities, the ease of justification, as well as a high position and authority will not encourage corruption if there is strong integrity. The result shows that the loss of integrity is the most dominant cause of people committing corruption. This study is also able to categorize agencies that are indicated as being corrupt (red), between indicated and not indicated (grey), and not indicated (green).

Keywords

Fraud; corruption; HU-model; Fraud star; auditor; lack of integrity



I. Introduction

A Financial statements result from an accounting process that can be used to communicate between financial data or activities of a company and related parties (stakeholders) with data or activities of the company. Parties interested in financial statements include management, investors, shareholders, creditors, government, employees and labor unions, suppliers, consumers, and the general public divided into two major groups, namely internal and external parties. From these parties, management is the party who is obliged to prepare the company's financial statements because they are the ones in the company and are the direct managers of company assets. On the other hand, investors, shareholders, creditors, and the government, as parties who invest their capital in specific companies, provide loans to companies, and have an interest in obtaining development funds in the form of taxes, are very interested in financial statements information, presented by management.

A Financial statements that have been audited by public accountants are free from material misstatements that are expected by users of audit reports, which are by accounting principles applicable in Indonesia and this becomes reliable to be used as a basis for decision making. On that basis, a competent, independent, and objective

professional service is needed (i.e. a public accountant) to assess the fairness of the financial statements presented by management. According to Arens (2008), public accountants must have sufficient work experience in the profession they are engaged in, meet technical qualifications, and be experienced in their client's industry. This condition is because public accountants or auditors must produce quality audit reports.

Many cases of companies experiencing bankruptcy failure in business are often associated with the failure of the auditors in guarding the organization by fulfilling obligations to the owners of the company. Several accounting scandals that have occurred in the world, such as Roll Royce (2017), British Telecom (2017), and Toshiba (2015), have caused much criticism directed at the quality of audits carried out by Auditors and Public Accounting Firms (KAP), this harms the credibility of the financial statements. As a result, the "public perception" decreases, especially among users of financial statements on audit quality.

To support professionalism as a public accountant, auditors in carrying out audit tasks must be guided by the audit standards set by the Indonesian Institute of Accountants (IAI), namely general standards, fieldwork standards, and reporting standards. The general standards reflect the personal qualities that the auditor should possess, which requires the auditor to have adequate technical expertise and training in performing audit procedures. Meanwhile, in collecting fieldwork standard data and auditors regulate reporting and require auditors to prepare reports on audited financial statements.

The ACFE Global survey and research show that an average of 5 percent of the organization's income becomes a victim of fraud every year. To strengthen the anti-fraud culture in the company, several programs are needed, including strengthening the code of ethics, increasing awareness of fraud activities, leadership attitudes, and anti-fraud socialization, both in internal and external companies (Khoirunnisa, 2020). ACFE divides fraud into three types, namely: (1) asset misappropriation, (2) fraudulent statements, and (3) corruption (Agusputri, 2019).

Experts classify corruption as part of a form of fraud/fraud, which experts classify into three significant parts corruption. Fraud in corruption cases like asset misappropriation is fraud in assets, and financial statement fraud is fraud committed in financial statements. The results of research conducted by the "Association of Certified Fraud Examiners (ACFE)", an association of certified anti-fraud experts based in the United States, on 2410 fraud cases in 114 countries worldwide were investigated between January and October 2016, and the research report was published. 2016 concluded that asset misappropriation is the most common fraud scheme, almost always above 80% of the total fraud cases, but that does not mean the loss is directly proportional to the number of cases. The losses from this fraud scheme are the smallest. The results of research conducted by ACFE also explain the median loss, namely the amount of loss in each scheme. The most significant loss is in the scheme with the least number of cases, namely financial statement fraud.

These various cases show that corruption is still rampant in the public sector (government) and the private sector. Therefore, it is necessary to have a fundamental role for the internal control apparatus to detect any indications of these corrupt practices. The government has made various efforts to increase the corruption perception index, such as building a corruption-free area and establishing a zone of integrity and free from corruption in government agencies/institutions that provide services to the public. Various corruption prevention strategies have also been prepared by ministries and government agencies/agencies, such as forming integrity shoots. Integrity shoots come from officials/employees appointed as pioneers to transmit the anti-corruption spirit in the environment where the employee concerned works. In addition, with the issuance of

“Government Regulation Number 60 of 2008 concerning the Government's Internal Control System.”

Detection and prevention of corruption, among others, is the task of management and the government's internal control apparatus (APIP). Management has a role in realizing an effective internal control system in its work environment. In internal control there are 5 elements as follows, namely the control environment, risk assessment, control activities, information and communication, and continuous monitoring, fraud and corrupt practices will not occur in the organization.

The government's internal supervisory apparatus also has an essential role in preventing fraud. This role can be carried out, among others, through audit practices that follow the audit standards of government supervisory officers, namely, the implementation of audits must maintain independence and be carried out by auditors who have competence so that it can be guaranteed that the audit work is carried out professionally manner.

To achieve that is necessary to increase the role of internal auditors to prevent and detect corruption. Research conducted by Darori (2017:78) concludes that: increasing the role of auditors in fraud prevention and detection can be done, among others, through equal distribution of internal auditor capabilities, a good understanding of the types of fraud because fraud has its characteristics, and through performance audits because fraud will usually be detected at very low or too high and abnormal performance achievements. Performance can be influenced by various factors, both internal factors and environmental factors directly or indirectly. According to Ivancevich, Konopaske and Matteson (Busro in Edward, 2020) that performance shows the ability and skills of workers. Performance is a person's success in carrying out tasks, work results that can be achieved by a person or group of people in an organization in accordance with their respective authorities and responsibilities (Wulandari, 2021).

II. Review of Literature

2.1 Attribution Theory

According to Baron and Byrne (Rahman, 2014:102), social attribution is the process we do to find the causes and behaviour of others to gain knowledge about the stable characteristics of that person. According to Rahman (2014), attribution theory seeks to explain the processes within a person to understand a person's behaviour of a person and others.

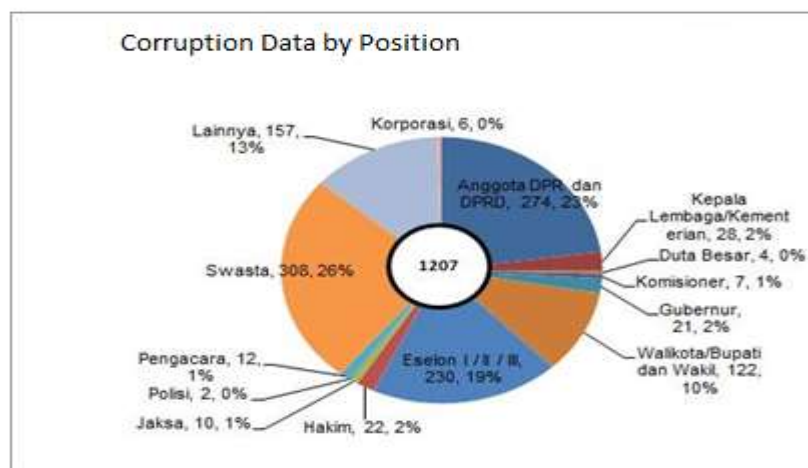


Figure 1. Data Of Corruption

Humans make attributions because they want to know the causal factors of behaviour. According to Pennington, the causes of behaviour are very diverse. However, in general, the cause of a behaviour can be internal (dispositional attribution); spontaneous (spontaneous attribution) or consideration (deliberative attribution); planned (voluntary attribution) or unplanned (non-voluntary attribution) Rahman (2014:103)

Attribution is a search process about the cause of the behaviour that tends to be very subjective. In doing attribution, sometimes a person feels enough through the information available in his cognition, does not feel the need to validate whether the information is correct and has sufficient meaning. Based on this information, a person then makes a formative assessment based on the subjective norms he believes in. According to Sari (2018: 295), a subjective norm is a person's belief or assessment of how and what people think if an action is taken and encouragement for someone to follow what others think. Therefore, each individual will have various attributions about behaviour or event.

2.2. Fraud Star

Considering that corruption is very bad for people's welfare, the government has tried hard to overcome it by forming various Anti-Corruption Teams. Since 1967 to 2000 several anti-corruption teams have been formed, namely: Considering that until 2002, there had not been significant results from eradicating corruption in Indonesia, since 2003 the KPK was formed.

With various meanings and types, it has brought the nation and state into the trap of continuous backwardness so that Indonesia is rightly stigmatized as a country of corruption from year to year. The stigma of a corrupt state still attached to Indonesia has made Indonesia considered a country with a high-cost economy. Thus, Indonesia is only used as a market for imported products while the factories are located in neighbouring countries (Southeast Asia). We must clean up this stigma as a corrupt country immediately through joint work, commitment, the same spirit, and no parties are drowning in murky water. That is what needs to be implemented as one of the efforts intended in an extraordinary way to deal with the detection and prevention of corruption extraordinarily manner.

In the last decade, various corruption cases have been uncovered and processed until they are decided in court, with the number of state losses is also not small. One example is a judge and an employee in the judiciary who was caught red-handed for a red-handed operation (OTT) carried out by the KPK. As "God's representative" is still also caught, the judge is. On the other hand, a supervisory function is needed with the government's internal control system carried out by APIP. The role of APIP is very much needed to minimize the occurrence of bribery. APIP must know what factors are driving the occurrence of fraud (cheating). The factors are pressure, opportunity and rationalization.

According to Aksa (2018), the Fraud Triangle is a model of the cause of fraud developed by Donald R. Cressey (1950) and recorded under the title *Other People's Money: A Study in the Social Psychology of Embezzlement*. The research conducted on 200 prisoners caused by fraud concluded that the causes of fraud were pressure, opportunity and rationalization. Three components cause fraud in the fraud triangle: pressures, opportunity, and rationalization.

Fraud proliferates in line with economic, technological, social and scientific developments, thus making corruption cases even more sophisticated and covert and difficult to detect.

Therefore, to make it difficult for corruptors to commit corruption requires one additional factor, namely ability. The fraud diamond was first developed by Wolfe and

Hermanson (2004) by adding the ability factor, developed from previous research by Donald R. Cressey (1950), which only had three factors driving fraud.

In addition, in Umar's book (2017: 524) entitled *Corruption the Devil*, integrity is an honest, professional attitude in which to carry out the duties and obligations assigned to him, he has a firm stance in himself, whether the task being carried out is supervised or not supervised. An employee who has high integrity, under any circumstances, is ready to face it and also still upholds the fear in him if he commits an unlawful act. If a person has power or authority, integrity is at stake. He accepts bribes from employers or third parties, whereas when he loses his integrity.

Corruption can be detected effectively if the cause of corruption is known. The cause of corruption was first introduced by Donald Cressey, a criminologist, in 1950. Three factors that cause fraud are the fraud triangle theory, namely pressure, opportunity and rationalization. Then, it continues with the diamond fraud theory introduced by Wolfe & Hermanson (2004), which extends the fraud triangle theory by adding capability as one of the factors that causes someone to commit fraud. According to Wolfe & Hermanson, although fraud is due by pressure, opportunity and rationalization, a person cannot do it if he does not have the ability.

Furthermore, Umar (2016) introduced the fraud star theory, which is an extension of Wolfe & Hermanson's theory, namely lack of integrity, opportunity, pressure, rationalization and ability as stated in Figure 1. According to Umar, lack of integrity is a separate assessment because corruption occurs when power is abused, or the authority is exercised not following the mandate. The abuse of power is carried out for personal or group gain and will usually be followed by a violation of the law. In such conditions, the perpetrators of corruption have lost the value of integrity.



Figure 2. *Fraud Star* (Source: Umar, 2016)

Klitgard (1988) stated that one of the components of the strategy to clean up corruption is audit activities. Eigen (2001) and the Partnership for Governance Reform in Indonesia (2002) reveal that transparency is an effective instrument for preventing corruption. Starting from the readiness of the organization to carry out the mandate, plan, implement various programs and activities until reporting is very effective for the realization of a corruption-free and accountable organization (Marshall, 2001).

$$\text{Power} - \text{Accountability} = \text{Corruption}$$

The occurrence of corruption will encourage the wastage of state and private finances or wealth. Corruption can reduce organizational credibility and hinder a healthy and accountable business (Elliot, 1999; Reinikka and Svenson, 2003; Saleh and Iqbal, 1999).

2.3. HU-Model

In carrying out their audit duties, one of the auditor's capabilities is detecting corrupt practices that the auditor may be carrying out. The ability of the auditor to detect corruption is the intellectual and physical capacity of an auditor in finding specific signals, signs, irregularities or indicators as indications of corruption in the government.

As explained above, corruption is a form of fraud and fraud in government, so the ability to detect corruption is equated with the ability to detect fraud. The ability to detect fraud means finding or determining an illegal act that can result in a deliberate misstatement of financial reporting (Widiyastuti & Pamudji, 2009). The ability of the auditor to detect fraud is the quality of an auditor in explaining the unfairness of the financial statements presented by the company by identifying and proving the fraud (Nasution & Fitriany, 2012).

To be able to detect corruption, besides requiring competence, experience, and independence, no less important is to use the help of a detection tool. The previous discussion, currently the auditor is always unable to detect fraud or fraud. The cause of fraud shows the most difficult form of fraud to detect compared to asset misappropriation and false/false statements, because acts of corruption apart from being hidden often involve the cooperation of other parties. "Based on Law Number 31 of 1999", the criminal act of corruption generally fulfills 4 (four) elements, including: "(1) acts against the law, (2) the existence of opportunities, the existence of facilities and abuse of authority, (3) enriching others, oneself, or corporations, and (4) detrimental to the economy or state finances"..

To detect fraudulent financial statements, we already know a tool introduced with the Beneish Model (M. D. Beneish, 1999; T. Beneish & Beneish, 2014). Detection of financial statement fraud is easier considering that secondary data is available and the experience of in the analysis of accountants in determining the level of company soundness. Given the complexity of corruption, detecting corruption is much more complicated than detecting fraudulent financial statements. Many variables have and modes that are increasingly sophisticated by using various aids, including information technology. Therefore, to detect the occurrence of criminal acts of corruption, detection tools are also needed to identify corruption indications in activities, programs, units, work units, ministries/ agencies, and local governments. With these various complexities, it is necessary to develop a detection tool that, in this case, has been built with a model, namely the HU-Model (Umar, 2020).

The derivative variables from the fraud star and HU model are as follows:

- Lack of Integrity consists of Leadership Integrity (Power, Consistency, Solitude) and Report Integrity ("Source Document Support, Audit Findings, Physical Compliance, Follow-up Findings, Disclosures")
- Opportunity consists of Risk Management (Risk Identification, Risk Assessment, Risk Mitigation); Transparency (Public Information Requests, Budget Information, Aid Provision, Revenue, Official Travel Expenses) and Accountability (Other Institutions Inquiries, Community Services, Suitability of Purpose)
- Pressures consist of Compliance Level with Rules (Internal, external, Ethics); Level of Compliance with Plans (Annual Plans, Strategic Plans); Level of Compliance with the Budget (Revision, Adequacy, Changes), Interventions, Supervisory Control and

Compliance with Standard Operating Procedures (SOP) (Activity Time, Activity Mechanisms, Evaluation)

- Rationalization consists of Internal supervision (Independence of Planning, Independence of Implementation, Independence of Reporting, Competence of Knowledge, Competence of Skills, Competence of Attitude, Human Resources) and External Monitoring (Audit Opinion, Specific Objectives, Intensity of Audit, Scope of Audit, Negative Response of Other Parties)
- Capability consists of Effectiveness of Internal Complaints (Infrastructure, Mechanism, Follow Up, Intensity) and Effectiveness of External Complaints (Infrastructure, Mechanism, Follow Up, Intensity)

III. Research Method

For this research, as stated by Sugiyono (2016), to know the relationship and influence between two or more variables, which is known as associative research with descriptive analysis. The type of research data is quantitative data. This study also uses descriptive analysis. The type of research data is quantitative data, which uses a Likert scale measurement when viewed from the data analysis method used. This study uses primary data sources in the form of questionnaires distributed randomly to auditors and management at government agencies both at the center and in the regions, especially those serving the world of education, namely the Ministry of Education and Culture, Provincial, Regency, and City Education Offices, and Universities. Data analysis was carried out using the Statistical Product and Service Solution (SPSS) version 26 program or the SPSS 26.0 Software application for Windows as a test tool for multiple regression. The data analysis model used is an econometric model with the analysis technique using the least-squares model.

IV. Discussion

For this research, the SPSS program is calculated where the influence of pressure, opportunity, justification, ability and loss of integrity is calculated on indications of corruption. The following table shows the calculation of multiple regression analysis

Table 1. Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1. (Constant)	-2.106	7.399		-.285	.776
<u>Tekanan(X1)</u>	.177	.204	.087	.869	.387
<u>Kesempatan(X2)</u>	.089	.148	.057	.599	.550
<u>Pembenaran (x3)</u>	.038	.136	.020	.279	.781
<u>Kemampuan(X4)</u>	.017	.121	.011	.142	.887
<u>Kehilangan Integritas(X5)</u>	.821	.081	.684	10.088	.000

a. Dependent Variable: Indikasi Korupsi

In accordance with the results listed in the multiple linear regression equation in table 1, namely.

$$DK = -2,106 + 0,177 P + 0,089 O + 0,038 R + 0,017C + 0,821 LI$$

Corruption must be eradicated with strategies such as action (repressive), prevention (preventive), monitoring, supervision, and coordination. The efforts made by Indonesia to reduce corruption have been very aggressive, but unfortunately, corruption is still rampant. For efforts to eradicate corruption to be more effective and efficient, it needs to be detected early, considering that various corruption cases have been engineered before the budget is set and approved by the legislature and executive. When to detect corruption, a model is needed to describe indications of corruption in government agencies, BUMN/BUMD, local governments, institutions, Etc. The HU-Model developed by Haryono Umar (2020) answers the need for tools to detect corruption. HU-Model is expected to assist auditors in carrying out their audit duties to improve audit quality.

From the data processing results, it can be seen that the opportunity to influence acts of corruption is 8.9%. Evil intentions that motivate someone to commit irregularities or fraud will not be carried out if the conditions do not allow for it. Evil intentions motivated by both internal and external pressures, both financial and non-financial, cannot be run by themselves. A fire event cannot occur only because of the presence of heat. For combustion to occur in addition to heat, oxygen is also needed as a means to ignite combustion. Likewise, corruption, malicious intent and intense pressure will be implemented by facilitating existing opportunities or being held to facilitate their criminal actions. This opportunity sought by those who have criminal thoughts needs to be a concern so that it is not continuously exploited by those who will be detrimental to the organization and, of course, the state. Corruption can be an opportunity that supports the implementation of a system weakness that allows it to be breached and misused by those who already have an evil plan to commit corruption. There has been a lot of talk in the public that the government's budgeting system is a lousy system that provides opportunities for parties to abuse their authority and enrich themselves and their groups by causing state losses.

Meanwhile, pressure contributed to acts of corruption by 17.7%. Those who deviate because of a need or feel that they need some money quickly and think that they will not be found out because of their hidden nature, and are followed, feel that what they have done is rightfully so. There is also a more significant impact and loss for the state and society, committing fraud or corruption because of greed. Pressure from within is also due to a desire to live luxurious and honourable life even though he does not allow it. Not only from family, but pressure can also come from relatives and cronies of employees. Pressure can be in the form of a request to get special treatment in public service, participating in enjoying state facilities, both tangible and intangible such as facilities, asking to be won in an auction process for the procurement of government goods and services, persuading civil servants to benefit them and their groups both financial benefits or filling certain positions. Often employees do not have enough courage to refuse orders from superiors to commit irregularities.

In carrying out their duties, it turns out that justification also encourages corruption by 3.8%. Justification is an important means for the occurrence of a criminal event. If pressure is likened to fire, and opportunity is gasoline, then the justification is through oxygen which allows the fire to get bigger and bigger. Without oxygen it is impossible for combustion to occur. Therefore, the corruptors justify their actions by looking for their actions so that they seem right and justify even though in fact they cannot be justified. In other words, justification is used as a reason to justify an act that is essentially a violation. Another example of justification is the minimum salary received by employees. Employees will tolerate an act of violation both related to gratuities and bribes on the grounds that their salary is not sufficient to meet all the monthly needs of their family.

As an extraordinary crime, it is not only law enforcement that fights corruption, but it is necessary for all parties to participate, including the general public. To manage community participation, it requires a public complaint system or what is often referred to as an online-based public complaint system (“Whistle Blower System – WBS”). The use of this Complaint System will make it easier, faster and for the stakeholders as mandated by “Law no. 14 of 2008” concerning the disclosure of public information which essentially guarantees the rights and obligations of Indonesian citizens to obtain information. However, capability only contributes to corruption by 1.7%.

Detection of corruption is affected by the loss of integrity by 82.1% which shows the important role of integrity in the implementation of the mandate. Loss of Integrity is a very significant driver for the occurrence of a criminal act of corruption in an organization. In various” Hand Capture Operations (OTT)” activities carried out by the KPK, almost all of them are important officials ranging from ministers, governors, regents, mayors, members of the DPR/DPD, Chair of the Constitutional Court, Chair of the DPD, as well as various important officials from various professions who logically, they are already well off from an economic and financial perspective. By the time they want the bribe offer to be accepted they are experiencing a decline in integrity to a very low point

Umar (2020) and Umar and Purba (2020) stated that given the complexity of acts of corruption, a tool known as the HU-Model is needed to detect it. With the help of the HU-Model, auditors will be able to carry out their obligations to detect various irregularities, including fraud and corruption in a government agency that is auditing. Using the HU-Model, efforts to detect corruption will produce three clusters of agency conditions that are detected: not indicated (clean), in a grey area, and indicated by corruption.

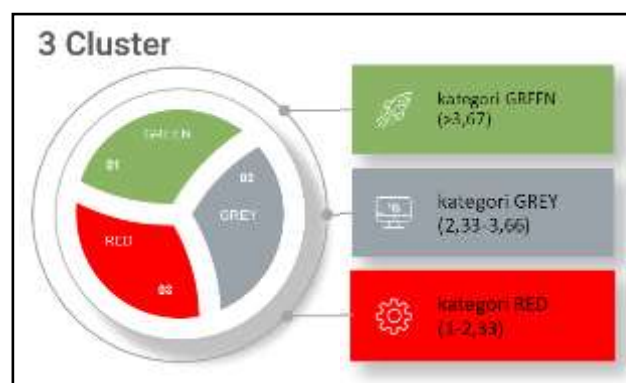


Figure 3. *Clustering of Institutional Corruption*

The implementation of the HU-Model to detect corruption is carried out in work units within the Ministry of Education and Culture, Research and Technology, both in the central and regional areas throughout Indonesia, sampled State Universities, and other government agencies. Corruption detection activities by implementing the HU-Model are carried out by distributing questionnaires to the work units of the Ministry of Education and Culture, Research and Technology throughout Indonesia. From the population of all work units within the Ministry of Education and Culture, Research and Technology, and State Universities in Indonesia, a sample of 165 respondents was determined using the convenience sampling method. The results of the sampling were obtained from as many as 165 samples. Furthermore, questionnaires were sent to respondents representing the sample consisting of 165 respondents ranging from echelon one unit at the centre, echelon 2 and 3 units in the regions, and several state universities in Indonesia. The questionnaire was sent

via google form and hard copy, directly delivered to the respondent. Secondary data collection was also carried out to complete the data collection process. *Secondary data collection* is the data formulated in the HU-Model table, collected in 52 formulas to process more than 104 raw data related to opportunities, pressures, justifications, capabilities, and loss of integrity. The team built the HU-Model application registered with Intellectual Property Rights (IPR) based on 52 formulas and 104 data in a government agency work unit to simplify the secondary data collection process. The data is processed and then regressed using multiple regression to produce a corruption detection value.

Detection of corruption with the implementation of the HU-Model is done by utilizing the HU-Model software and applications. Data analysis includes descriptive statistics and the formation of a prediction model for the classification of corruption detection. In the descriptive statistics section, data visualization is presented in graphs. Furthermore, the Classification and Regression Tree (CART) method is used to form a prediction model for the classification of corruption detection. CART is a method or an algorithm of one of the data exploration techniques, namely the decision tree technique. CART was developed to perform classification analysis on either nominal, ordinal or continuous response variables. CART can also select the most critical variables and variables in determining the outcome or predictor variables [1]. The software used in conducting data analysis is STATCAL. The STATCAL software provides various data visualization features and CART methods [2] [3].

V. Conclusion

The study results indicate that the loss of integrity is very dominant in encouraging the occurrence of an act of corruption. Corruption has many variables and the mode is increasingly sophisticated, such as the tools used, and utilizing various information technologies. Corruption, is an authority that is abused, self-benefiting, and benefiting groups. This happens because the power it has does not have control and open abuse, power becomes an opportunity in addition to the uncertainty of sanctions. Furthermore, like wanting to be rich, more noble and honorable, a luxurious life, elements of personal factors and pressure from people around encourage corruption

One of the parties with a strategic role in eradicating corruption is auditors in the government, the Internal Supervisory Unit, Government Internal Supervisory Apparatus, Public Accountants, and State Auditors (BPK). The auditor's role must start early, namely by carrying out the 4 M efforts, namely Directing, Encouraging, Preventing, and Stopping. To carry out the role of the 4 M, the auditor needs to have the ability to detect irregularities, especially corruption. The auditor's corruption detection capability must be built along with the development of competence, experience, and independence. In addition to these matters, the auditor must also be able to apply tools to detect indications of incidents of corruption. Considering that corruption continues to mutate, This act of corruption is a form of fraud, concealment is the most challenging such as false statements when it is detected that assets are being misused rather than being misappropriated, and also involves the cooperation of other parties. Article 2 and article 3 of Law number 31 of 1999 regulate criminal acts of corruption involving state finances. In the article it is explained that the crime of corruption has 4 elements, as follows:

1. Acts against the law,
2. Abuse of authority, opportunity, or means,
3. Enrich oneself, other people, or corporations, and

4. Harm state finances or the state economy.

Corruption, which is the abuse of authority or acts for oneself, benefits and In this group, there is an abuse of power and opportunities are also open, due to the lack of control over the power they have in addition to the uncertainty of sanctions. Furthermore, personally, there is the factor of wanting to be rich, to be nobler and feel valued, lifestyle to be luxurious, and pressure from people around to encourage corruption. When detecting highly complex corruptions, a tool called HU-Model is required.

When detecting corruption, a model is needed to describe an indication of corruption, especially in an organization (government agencies, BUMN/BUMD, local governments, institutions, Etc.) The HU-Model developed by Umar (2020) answers the need for tools to detect corruption. Detect corruption. With the implementation of the HU-Model, auditors can play a role in determining whether an agency is in the indicated category (red), between indicated and not indicated (grey), or not indicated (green). With information, an auditor can determine the scope of the audit and the size of sampling to be carried out. HU-Model is expected to assist auditors in carrying out their audit duties to improve audit quality through an effective and accurate corruption detection effort. Therefore, auditors need to collect and analyze evidence related to indications of corruption by implementing the HU-Model. When the HU-Model is required for highly complex corruption detection. With the application of this model, the auditor can improve the quality of the audit because of that information related to indications of corruption in the auditee can be known

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