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Submission date: 26-Jan-2020 07:47AM (UTC+0700)
Submission ID: 1246356698
File name: 7.Mental_Revolution_Nur_S.pdf (517.88K)
Word count: 6192
Character count: 35121

Exploration of the Meaning of Mental Revolution Values in Forensic Accounting Context

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Abstract:
This article aims to explore the meaning of mental revolution in relation to forensic accounting. The values of mental revolution include the method of research carried out with a qualitative approach to data collection through questionnaires. Questionnaires are designed openly with answers in the form of essays. Respondents are accounting students at three private universities in Surabaya. The results of the analysis are carried out in a thematic way. The answers from the respondents are grouped into themes that are the value of serving, clean, orderly, independent, and united. Perceptions of the value of serving include giving good information and in accordance with the facts. Perception of the net is the provision of accurate information without the addition or reduction of accounting information. Orderly is perceived to follow the rules set out in the code of ethics of an accountant. Perceptions of independence are independent in making all decisions and in giving opinions. Unified perception is being able to accept and listen to the opinions of the team.
Keywords: *value, mental revolution, forensic accounting*

Introduction

Corruption in Indonesia is still happening today. Not less, but continues to increase even though various efforts to eradicate corruption have been carried out. The 2017 KPK annual report shows corruption over the past five years has increased (KPK Team, 2018). In general, an increase in the level of corruption occurs because of a criminal culture that is contrary to the norms of social behavior, ethics, and law (Ramamoorti, 2008) and low moral levels (Gray, 2008). Yuwanto's (2015) research shows that there are several crisis values that encourage corruption behavior. First, corruption is considered a culture or habit, so it is natural to do so. Second, corruption is done to achieve pleasure, wealth, and personal success in order to be recognized or praised by others so that they can control others with their wealth. Third, corruption is done because of the tendency to follow other people's behavior patterns that are common around them for the sake of selfishness.

Ironically there are a number of corruption cases involving accountants, even though they should occupy the front guard in guarding the state so that anti-corruption. Recently, as reported by the Kompas Daily, the corruption watch in its official statement has arrested and determined officials at the Ministry of Health who allegedly gave bribes to officials of echelon III and echelon I auditing bodies so that their financial statements get fair without exceptions (www.nasional.kompas. com, 2017). Several years ago there were also corruption cases of bad credit involving the Public Accountant Firm by providing incomplete and improperly prepared reports (www. Http://regional.kompas.com, 2010). Even Arthur Andersen, the Public Accounting Firm "the big five," went bankrupt because he was involved in a fake accounting scheme when he became an external auditor from Enron, a large company in the United States (Markoff, 2013). Cases of abuse of power, information manipulation, and placing personal interests above the public interest indicate a failure or ethical collapse (Johnson, 2003). Seven indicators that can be observed in this ethical problem according to Jennings (2006) are (1) the pressure to maintain numbers (2) let the problem not be revealed (3) the life of a luxury executive manager (4) a weak board of directors (5) conflict (6) innovation like no other and (7) goodness in some areas causes crime in other areas (Prestol, 2010). The findings of Yuwanto (2015) show that corruption behavior is related to the basic human values possessed by a person. This means that there are negative basic human values that trigger someone to commit corruption. One way to overcome this problem is character building, which in Indonesia is known as a mental revolution. The Mental Revolution Movement is absolutely necessary to get out of the crisis of the nation's character (Dirjen Infokom, 2015). In higher education, one of the inputs for educators on the collapse of

ethics is to integrate ethics into the curriculum (Johnson, 2003). Regarding accounting education, this concept needs to be adopted in designing learning models in order to build the character of prospective accountants who are free from corrupt behavior.

Planting mental revolution-based values are appropriate for the subjects of Forensic Accounting and Investigative Audit. This course is related to investigations in detecting tax evasion, money laundering, and embezzlement and other illegal actions. This means that when students become an accountant, they are expected to use the knowledge they have rightly. Instead, they are used as a tool to help someone commit corruption. What their understanding of the concept of mental revolution and its relation to the accounting profession needs to be explored as a reference in making learning designs. The purpose of this study was to find the meaning of the values of Serving, Clean, Orderly, Independent, United in the context of Forensic Accounting and Investigative Audit from students.

Research methods

Research is carried out exploratively with a qualitative approach to explore the meaning of revolutionary mental values, namely Serving, Clean, Orderly, Independent, United in the context of Forensic Accounting and Investigative Audit. The research subjects were students of Accounting study program who took the course of Forensic Accounting and Investigative Audit in the 6th semester. The research was carried out at 3 universities in Surabaya, namely: Dr. Soetomo, STIE Perbanas, and the Catholic University of Widya Mandala

Data collection

Data collection was conducted using an open questionnaire with answers in the form of essays carried out at the University of Accounting Study Program. Soetomo, STIE Perbanas, and Widya Mandala Catholic University Surabaya. The distribution of questionnaires was carried out directly by the researcher, and the answers of the respondents were awaited so that the questionnaire return rate was 100%.

Respondent The number of respondents as many as 149 students consisted of 47 students from the University of Dr. Soetomo, 54 students from STIE Perbanas and 48 students from Widya Mandala Catholic University, Surabaya

Data analysis

Data were analyzed using thematic methods, namely grouping mental revolution values. All answers from respondents are in the form of essays, then grouped to form the themes of the five values. The thematic formation steps are as follows:

1. Writing opinions from all respondents
2. Grouping respondents' opinions according to values
3. Look for themes from each value
4. Group each theme from each value
5. Concentrate all the themes of each value
6. Group each theme according to University and gender7. Presentation of each theme according to University and gender.

Data Analysis and Discussion

The research was carried out in 3 Universities in Surabaya (Dr. Soetomo University, Perbanas STIE, and Widya Mandala Catholic University) involving 149. The results of the research will be presented based on the results of the respondents' opinions about the value of serving, clean, orderly, independent, and united.

Serving Value

The results of the analysis of respondents' answers to questions related to service values are presented in table 1 below:

Table: 1
Serving Value

No.	Item	Respondent
1	Professional	10
2	Behave well	23
3	Helpful	24
4	Responsible	10
5	Act sincerely	54
6	Find fraud	12
7	Integrity	7
8	Protective	9
TOTAL		149

From Table 1, shows that respondents' opinions about serving value can be grouped into 8 items consisting of
1. The value of serving is required to behave well
2. The value of serving is required to act sincerely
3. The value of serving is required to behave in a helpful manner
4. The value of serving is required to behave professionally
5. The value of serving is required to be responsible
6. The value of serving is required to find fraud7. The value of serving is required to integrate with behavior, and
8. The value of serving is required to behave in a protective manner.

Based on table 1 above, the percentage and number of respondents can be calculated on each item. Of the 149 respondents arguing that the value of serving related to Forensic Accountants and Investigative Auditors, emphasizing behavior that contains elements of help as much as 36% (54 respondents), while the value of service that supports elements protect only 5% of the total respondents (9 students)

Clean Value
Associated with Forensic Accounting and Investigative Auditors that contain elements of net behavior can be seen in Table 2. Respondents argued that the net value of forensic accounting and investigative auditors was grouped into 12 items consisting of
1. Clean Forensic Accounting and Investigative Auditors must be honest
2. Forensic Accounting and a clean Investigative Auditor must reject collusion, corruption, nepotism
3. Clean Forensic Accounting and Investigative Auditors must be responsible
4. Clean Forensic Accounting and Investigative Auditors do not interfere with audits
5. Forensic Accounting and a clean Investigative Auditor must be committed
6. Clean Forensic Accounting and Investigative Auditors do not violate the rules
7. Clean Forensic Accounting and Investigative Auditors must maintain their appearance
8. Clean Forensic Accounting and Investigative Auditors must maintain a code of ethics
9. Clean Forensic Accounting and Investigative Auditors must be healthy and spiritual
10. Clean Forensic Accounting and Investigative Auditors must have a standard lifestyle
11. Clean Forensic Accounting and Investigative Auditors do not hurt others
12. Clean Forensic Accounting and Investigative Auditors must take care of themselves

Table: 2
Clean Value

No.	Item	Respondent
1	Honest	70
2	Reject collusion, corruption, nepotism	12
3	Responsible	7
4	Do not interfere with audits	9
5	Commitment	1
6	Do not violate the rules	21
7	Maintain their appearance	6
8	Maintain a code of ethics	4
9	Healthy in physical and spiritual	5
10	Have a standard lifestyle	1
11	Do not hurt others	2
12	Take care of themselves	7
13	No Comment	4
TOTAL		149

Independent Value

The third value is independent. Table 3 identifies respondents to forensic accounting and investigative auditors that contain independent value elements. In Table 3 shows 12 items about independent values in the field of forensic accounting and investigative auditors namely:
1.Independent Forensic Accounting and Investigative Auditor that is no coercion
2.Forensic Accounting and an independent Investigative Auditor, namely its own ability
3.Forensic accounting and independent investigative auditors that work well
4.Forensic Accounting and an Independent Investigative Auditor that is impartial
5.Forensic Accounting and independent Investigative Auditors, which are responsible
6. Forensic Accounting and an independent Investigative Auditor, which is based on evidence
7. Independent Forensic Accounting and Investigative Auditor that is not dependent on other factors
8. Independent Forensic Accounting and Investigative Auditor, which is to solve a problem independently
9. Independent Forensic Accounting and Investigative Auditors, namely creative
10. Independent Forensic Accounting and Investigative Auditors, namely stable opinion.
11. Independent Forensic Accounting and Investigative Auditors that take the initiative
12. Independent Forensic Accounting and Investigative Auditors are honest work without cheating.

Table: 3
Independent Value

No.	Item	Respondent
1	No coercion	2
2	Ownability	86
3	Work well	18
4	Impartial	7
5	Responsible	12
6	Based on the evidence	4
7	Creative	1
8	Stable opinion	5
9	Honest work without cheating.	1
10	Not dependent on other factors	6
11	Solve a problem independently	2
12	Take the initiative	1
13	No Comment	4
Total		149

From table 3 (Independent Value) forensic accounting can be identified, and investigative auditors on independent values designate differences in the percentage between items (1% to 58%). The majority of respondents think that Forensic Accounting and an Independent Investigative Auditor that is own ability has

70%. While there are 3 items that get the smallest 1% (forensic accounting and investigative auditors are independent values, namely: initiative, honest work without cheating, and creative). However, there are 4% of respondents who do not think about the independent value in forensic accounting and investigative auditors.

Unified Value

At the fourth value is a unified value. Table 4 identifies respondents to forensic accounting and investigative auditors that contain unified values. In Table 4 shows 8 items about unified values in the field of forensic accounting and investigative auditors namely:1. A unified value in the field of Forensic Accounting and Investigative Auditors namely: Working Together

2. A unified value in the field of Forensic Accounting and Investigative Auditors, namely: Not selfish
3. A unified value in the field of Forensic Accounting and Investigative Auditors, namely: Tolerance
4. Value united in the field of Forensic Accounting and Investigative Auditors namely: Supporting each other.
5. Unified values in the field of Forensic Accounting and Investigative Auditors namely: One Thought
6. A unified value in the field of Forensic Accounting and Investigative Auditors, namely: Mutual Cooperation
7. Value is united in the field of Forensic Accounting and Investigative Auditors, namely: stable in work
8. Value is united in the field of Forensic Accounting and Investigative Auditors, namely: Gathering together.

Table: 4
Unified Value

No.	Item	Respondent
1	Working Together	55
2	Not selfish	16
3	Tolerance	27
4	Supporting each other.	29
5	One Thought	6
6	Mutual Cooperation	9
7	Stable in work	1
8	Gathering together.	2
9	No Comment	4
TOTAL		149

From table 4 (Unified Value) of forensic accounting and investigative auditors on independent values identified differences in the percentage between items with each other. 33% of respondents think that Forensic Accounting and Investigative Auditors who have united values are working together with each other, this item is the highest item. The lowest items get the smallest 1% (forensic accounting and investigative auditors who are unified values, namely: True in carrying out the work). However, there are 3% of respondents who do not think about the unified value in forensic accounting and investigative auditors.

Orderly Value

At the fifth value is an orderly value. Table 5 identifies respondents to forensic accounting and investigative auditors that contain elements of orderly value. In Table 5 shows 7 items about orderly values in the field of forensic accounting and investigative auditors namely:

1. Orderly Forensic Accounting and Investigative Auditors, namely: Obey the Regulations
2. Forensic Accounting and Investigative Auditors are orderly, namely: Order and Discipline in Work
3. Orderly Forensic Accounting and Investigative Auditors, namely: Not Breaking the Rules
4. Orderly Forensic Accounting and Investigative Auditors, namely: Polite Behavior
5. Forensic Accounting and Investigative Auditors are orderly, namely: Maintaining Professionalism
6. Orderly Forensic Accounting and Investigative Auditors, namely: Audit process
7. Orderly Forensic Accounting and Investigative Auditors, namely: Improving Rules

Tabel: 5
Orderly Value

No.	Item	Respondent
1	Obey the Regulations	95
2	Order and Discipline in Work	32
3	Not Breaking the Rules	12
4	Polite Behavior	1
5	Maintaining Professionalism	1
6	Audit process	2
7	Improving Rules	5
8	No Comment	1
TOTAL		149

From the table (Orderly Value) shows that the majority (65%) of respondents think that Forensic Accounting and the Investigative Auditor who is orderly is obedient to the rules that have been determined. There are 3 items that get the smallest 1% (forensic accounting and investigative auditors whose orderly values are: behave politely, and maintain professionalism). However, there are also respondents who do not think that the orderly value in forensic accounting and investigative auditors is 1%.

Discussion

Mental Revolution, Accounting and Ethics Education

Mental revolution can be interpreted as a movement to change the perspective, thoughts, attitudes, and behavior of each person to be oriented towards progress and modernity so that Indonesia becomes a great nation and is able to compete with nations in the world (Director General of Information and Communication, 2015). Mental revolution is related to the characteristics of human personality which are reflected in behavior, so that terminology of practical mental evolution can be related to various fields as long as the field involves the role of humans in it (Indriyanto, 2014). The Indonesian Revolution was first conceived by President Soekarno in 1957 (Zakaria, 2017). The mental revolution movement in the context of building a legal culture is directed towards the realization of a legal culture which is characterized by the high level of legal obedience of the people born of legal awareness (Kasmawati and Rahman, 2015).

Mental revolution changes the perspective, thoughts, attitudes, behaviors that are oriented towards progress and modernity so that Indonesia becomes a great nation and is able to compete with other nations in the world (Bapenas, 2015). Mental revolution can be carried out through the internalization of essential values in individuals, families, social institutions, communities and state institutions (Bapenas, 2015). At present, the mental revolution has been recognized as an absolute thing to get out of the problem of national character crisis (Dirjen Infokom, 2015). Higher education has a strategic position in producing intelligent human beings and character. To produce character graduates, the association of the academic community and higher education management must also be inspired by noble values that become a reference in developing character. Therefore this value system is the basis of community ethics (Raka, 2008). Mental Revolution provides a balanced and comprehensive view of principles, evolution, and their effects on business, labor, management, and education (Nelson, 1992).

The values of a mental revolution that are included in accounting education will produce accountants who have ethics. Public accountants who have good ethics will give exemplary, have high commitment, broad insight and vision so that they show strong business ethics, inspire and motivate others to have extraordinary advantages (Boyce, 2014). Ethical education included in the accounting curriculum can be a tool of social control. Some accounting boards recognize the important role of ethical education in social - professional control. This social control is done by, for example, accountants who will take part in the CPA trial must take ethical courses or require CPA candidates to take the ethics of financial statement auditing (Loeb, 2012). The findings of Armstrong et al. (2003) show that increasing moral motivation of accounting students can be done by encouraging students to behave well, feeling that morality is the master of themselves and proud of having moral behavior in the accounting profession (Armstrong, etc., 2003). The value of a person will influence ethical decision making, so providing ethics education to accounting

students is important. They will have ethical behavior in their professional careers (Sheehan and Schmidt, 2015).

Meaning of Value Serving

Based on the results of the respondents' opinions about the value of service in the Forensic Accountants and Investigation Auditors, the focus is on "helping" items. As many as 36% of respondents measured the aspect of services provided by Forensic Accountants and Investigating Auditors based on behaviors that were helpful. It is different from the value of service that is in the Instruction of the President of the Republic of Indonesia whose meaning is more towards protecting rather than helping. However, fill protect and help when viewed from the meaning is not much difference. However, if we examine more deeply the meaning of the difference between the two is quite a lot. The mindset of the community when using the term help is always closely linked to the existence of rewards. Even though the value of serving should be related to providing information well in accordance with the facts without expecting any reward. Forensic accountants can provide various types of services consisting of 5 things, namely (Arum, 2012):

1. Expert witness services. Experts will produce reports that will be submitted in court and where they will provide evidence and cross-examination. Experts can also provide guidance to legal advisors in the financial or accounting aspects of certain cases, including the preparation of questions for examination, and evaluating and analyzing cases of other parties.
2. Assessing economic losses. Forensic accountants are usually called upon to calculate economic losses in disputes arising from fields such as business disruptions, personal accidents, or professional negligence. The purpose of assessing economic losses is to determine the amount needed to place the plaintiff in the financial position where he will experience the incident, and make the plaintiff no worse as a result of the incident.
3. Assessing professional work. Forensic expert witnesses may be asked to provide expert reports assessing professional work against expected standards. In some cases, forensic experts can also measure potential economic losses arising from alleged violations
4. Investigating fraud. Fraud investigation involves finding facts about fraudulent activities that are suspected inside or outside the organization.
5. Search assets. Forensic accountants often use a method called visual intelligence analysis (VIA) to determine the allocation and flow of assets. VIA is a process of mapping entities, relationships, and commodities to enable images and data that are stated to be complex, confusing, or ambiguous to be easily understood. Aspects of service values can be embedded in students as candidates for Forensic Accountants and Investigation Auditors early on. In instilling this aspect of value can use the help of existing learning theories, namely the

Theory of Social Learning Development developed by Bandura. According to Bandura theory, the learning process in students emphasizes 4 things namely observational learning (learning from observation); self-regulation (learning by controlling one's own behavior); self-efficacy (learning from the successes that have been achieved); reciprocal determinism. Of the four things emphasized in Bandura theory, self-efficacy is the main emphasis that must be considered by prospective students of Forensic Accountants and Investigation Auditors. This is because forensic accounting material has several things that are identical to the mathematical material. Whereas the mathematics itself according to Russefendi (1988) was formed because of human thoughts that are related to ideas, processes, and reasoning that are associated with the successes previously achieved.

Meaning of Clean Value

Based on the results of data obtained by respondents, almost 50% of respondents rated the clean as synonymous with honesty. Honesty is the main foundation for a worker, especially Forensic Accountants and Investigation Auditors. The results of research conducted by Muhasim (2017) show that honest is not only related to attitude but also relates to dignity, self-esteem, and identity as well as national identity. Whereas Bologna and Lindquisdt (1995) define forensic accounting and investigation is the application of financial skills and an investigation mentality to unresolved issues, which are carried out in the context of evidentiary rules. The issues referred to in forensic accounting and investigation are embezzlement of funds or better known as corruption.

In terms of economy, corruption is better known as fraud. In modern times Fraud actions occur more often because of the opportunity and opportunity for someone to take action. This is in accordance with two well-known theories, namely the Fraud Triangle Theory and GONE Theory. The Fraud Triangle Theory which was pioneered by Donald R. Cressey (1953) suggests that one's actions to do Fraud are caused by three factors, namely pressure, opportunity, and justification. Whereas according to GONE Theory Fraud actions occur because of 4 things, namely greed, fatigue, needs, and disclosure. This fraudulent action must be prevented immediately because it harms many parties. Therefore according to Miqdad (2008), fraud can be prevented by 4 steps, namely: 1. Building a good internal control structure; 2. Effective control activities; 3. Improve organizational culture; 4 — effective internal audit functions. In addition to the above steps, prevention of fraud can also be overcome by implementing character education especially for students majoring in Forensic Accountants and Investigation Auditors.

According to Dickinson (2009) character education is "the sum of continuously developing moral and ethical qualities and demonstrations of those qualities in people's emotional responses, thinking, reasoning, and behavior." Dickinson (2009) further states that character education "creates a meaningful framework and incorporates aspects of social-emotional learning, conflict resolution, violence prevention, social skills training, and service learning." Along with Dickinson's opinion, Nur (2012) considers character education to be adapted to the four pillars of education proclaimed by UNESCO (United Nations for Educational, Scientific, and Cultural Organizations), namely first, learning to know or learning to know; second, learning to do or study work; third, learning to be or learning to be yourself; fourth, learning to live together or learning to live together. The four pillars of education can be packaged in the form of a learning strategy that is meaningful strategy learning. A lecturer can design learning using meaningful learning strategies. This strategy is taken through David Ausubel's theory which states that learning material will be more meaningful if it is directly related to events that often occur in the surrounding environment. This strategy is considered suitable for use by a lecturer who teaches forensic accounting courses and investigations in early prevention efforts against fraud. In addition to using meaningful learning strategies, forensic accounting courses can also be used deductive learning strategies. The characteristics of forensic accounting and the same investigation as mathematical characteristics are felt suitable if using deductive learning strategies. This is because forensic accounting and investigation also consist of arguments, theories, and traits that must be verified before being used.

Meaning of Independent Value

Respondents consider forensic accounting and the auditor's investigation of independent values identical to their own abilities. Independent values include several things including creative thinking in solving a problem. Creative thinking to solve a problem is needed by forensic accountants and investigative auditors to prevent, detect and resolve various fraud cases that occur in Indonesia. This creativity needs to be developed since students. According to Piaget's theory of development, students belong to the stage of formal development. At this stage, the child is able to think abstractly and logically.

In addition, at the formal stage of thinking conditions children can already: 1. Work effectively and systematically. 2. Analyze in combination. Thus there are two possible causes, C1, and C2 produce R; the child can formulate several possibilities. 3. Think proportionally 4. Draw generalizations fundamentally on one type of content Based on the stage of development of the child; a lecturer must choose a suitable learning model, namely the model of scientific thinking with inductive hypothetico-dedutivedan type. This model can be used in forensic accounting and investigation courses because in the implementation of this model students will be faced with a problem that is quite complicated, so it needs creative ideas that must be considered by students. If students are accustomed to generating creative ideas, then students' views on independent values are wider than before. In addition to using Piaget's developmental theory, planting independent values in prospective students of Forensic Accountants and Investigating Auditors can also use Vygotsky's theory. Vygotsky's theory is better known as the scaffolding theory. The way to apply this theory is to provide great assistance to a student during the early stages of learning and then reduce the assistance so that students can begin independent learning. In addition to reducing the provision of assistance, this theory also teaches that an educator must provide opportunities for students to do their own work and take responsibility for the job.

Meaning of Unified Value

Respondents interpret unified values as a form of cooperation. Unified values if reviewed more deeply can be interpreted by supporting each other in all communities. The fact that often happens is that cooperation is carried out only by a group of people who have the same interests and degrees. As a result, minorities are sometimes difficult to unite with the majority or vice versa. Based on the United Indonesia Movement program, unified values are not only seen in terms of cooperation but include many things, namely tolerance behavior, mutual recognition and protection and teaching about diversity. The unified value was actually initiated since the Soekarno administration. This is evidenced by the existence of many groups who fought for the independence of the Republic of Indonesia. However, the value of unity is increasingly eroded by technological advances.

Therefore, the government expects educators to regain the value of unity, especially in the next generation of the nation. There are various ways that educators can do so that the value of reuniting emerges among students. One way is to use a cooperative learning model. The cooperative learning model is a learning model that allows students to participate in the process of acquiring information in groups actively. In the cooperative model, group formation is carried out heterogeneously. That is, each group member with diverse abilities will discuss solving a problem so that harmony and tolerance will be established between group members who are low, moderate, and high capable. In addition to being able to establish harmony, the cooperative model based on the results of the research by Dwi et al. (2013) shows that cooperative models can improve accounting learning achievement.

Meaning of Orderly Value

According to respondents, Forensic Accountants and Investigative Auditors are considered orderly if they have obeyed the rules set. They need knowledge of the rules relating to Forensic Accounting and Investigative Auditors. One of the rules relating to AccountingForensic and Investigative Auditors is Law No. 31 of 1999 concerning Corruption Crimes. Besides having to know about the rules that apply, prospective forensic accountants must also be equipped with several skills to have high orderly values. The skills that must be possessed according to Hopwood, Leiner, & Young are as follows. 1. Auditing skills 2. Knowledge and investigative skills 3. Criminology 4. Accounting knowledge 5. Knowledge of law 6. Knowledge and skills in the field of Information Technology (IT) 7. Communication skills Orderly values actually contain quite broad meanings not only in terms of obedient rules but also seen as structured and have a clear order.

According to Widodo (2011) said that mathematics is also seen as a science that has a high orderly value compared to other sciences. This is because mathematics is a science that has clear patterns and structures to learn. With the existence of similarities between mathematics and forensic accounting science, to provide accounting knowledge can also use direct learning strategies that are often used in the field of mathematics.

Conclusion, Implication, Suggestion, and Limitation

Based on the results of the thematic analysis of the answers of respondents, the values of mental revolution in the context of forensic accounting are not only materially interpreted but are mostly non-material meanings. The value of service is interpreted as behavior that is professional, good, sincere, responsible, helping, finding fraud, integrity and protecting. Net value is interpreted honestly, rejects collusion, corruption, nepotism, is responsible, does not intervene in audits, is committed, does not violate rules, maintain appearance, maintain a code of ethics, healthy life, and spirituality, standard lifestyle, does not hurt others, keep yourself. Independent value means there is no coercion, own ability, works well, is impartial, responsible, makes decisions based on evidence, is a creative, firm instance, works honestly without cheating, does not depend on other factors in solving a problem, takes the initiative.

Unified values are interpreted as working together, not selfish, tolerance, mutual support, one thought, mutual cooperation, firm in carrying out work, gathered together. Orderly values are interpreted as being obedient to rules, orderly and disciplined in work, not violating regulations, polite behavior, maintaining professionalism in the audit process and improving rules. Internalization of mental revolution values can be done early for accounting students by using appropriate learning models and strategies.

This research has implications for the need for character building in forensic accountants to support government programs to implement mental revolutions in education. Therefore the design of a learning model that integrates mental revolution values in a forensic accounting curriculum is very important to do. Collaboration between universities and practitioners is needed to find the design of learning and training that is best suited for students or forensic accountants so that they can have the character of serving, clean, united, independent and orderly. If these values are integrated into accountants, it is expected that they can carry out their duties correctly and prioritize the interests of the nation and the state above personal interests. Accountants will not be motivated to commit fraud and will be at the forefront of corruption prevention and eradication. Further research is needed to find a learning model that internalizes the value of mental revolution in the curriculum of forensic accountants. The meaning of the value of mental revolution from academics and practitioners needs to be explored to gain deeper understanding so that it can be used to design suitable learning.

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