Internalization of the values of mental revolution in forensic accounting and investigative audit learning models

by Nur Sayidah

INTERNALIZATION OF THE VALUES OF MENTAL REVOLUTION IN FORENSIC ACCOUNTING AND INVESTIGATIVE AUDIT LEARNING MODELS

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ARTICLE INFORMATION

ABSTRACT

This article aims to explain the concept of internalizing the values of mental revolution in forensic accounting and investigative audit learning models. The cultivation of mental revolution-based values as proclaimed by the government can be implemented in various methods. The world of education, as the backbone in preparing character-based generation, must be able contribute to the achievement of Indonesia people who have noble behaviors, such as willing to serve, clean, orderly, independent, and unified, in accordance with the movement of mental revolution set forth in the Presidential Instruction of the Republic of Indonesia number 12 of 2016 on the National Movement for Mental Revolution. The methods used in this study are value internalization method and value clarification technique (VCT) method. The learning step of value clarification technique (VCT) includes seven stages which are divided into three levels: freedom to choose, respect, and action.

INTRODUCTION

President Joko Widodo's administration has nine priority agendas (better known in Indonesia as Nawa Cita) to be realized in developing the Indonesian state. Some of them are developing clean, effective, democratic, and credible governance, reforming the systems, and implementing a dignified and credible law enforcement that is free from corruption (www.kpu.go.id, 2014). These nine priority agendas (Nawa Cita), however, have not been fully achieved yet. Various cases, particularly corruption, still often occur in Indonesia. The Corruption Eradication Committee (Indonesian: *Komisi Pemberantasan Korupsi /* **KPK**) in its annual report 2016 revealed that there were more than 400 cases of corruption in the education sector

in 2006-2015 with the state losses reaching IDR 1.3 trillion and 100 cases of corruption in the health sector in 2001-2013 with the state losses reaching IDR 594 billion (http://kpk.go.id, 2016). These corruption cases were committed in various modes. Research conducted by Sayidah (2016) regarding the Regional Health Insurance (JAMKESDA) in a province indicates the involvement of doctors, patients and hospitals in fraud cases.

Ironically there are several cases of corruption that involve accountants, who should occupy the front gate in guarding the state from criminal acts of corruption. As reported by the daily Kompas recently, the KPK, in its official statement, has arrested and determined officials at the Ministry of Health who allegedly gave bribes to echelon III and echelon I officials of Audit Board in order that their financial statements get unqualified opinion (www. nasional.kompas. com, 2017). Several years ago there were also corruption cases of bad credit involving the Public Accounting Firm (KAP) by providing incomplete and improper financial reports (www. http://regional.kompas. com, 2010). Even Arthur Andersen, the big five Public Accounting Firm, went bankrupt because he was involved in a fake accounting scheme when he became an external auditor of Enron, a large company in the United States (Markoff, 2013)

This reality shows the existence of moral hazard behavior within the accountants. Moral hazard can be overcome or reduced through various ways, such as regulation, system, or character building. In the field of regulation, moral hazard behavior can be reduced through various rules such as Law No. 20 of 2001 on the Eradication of Corruption and Law No. 8 of 2010 on Money Laundering. In the field of system, moral hazard behavior can be reduced through a good corporate governance system that requires companies to disclose more information about their activities and finances (Sayidah, 2012b). While in the

field of education, moral hazard behavior can be reduced through character building taught in colleges. In the context of accounting education, there needs to be a learning process that is aimed not only at understanding accounting but also at instilling moral values so that it can provide added value to students. Students are given the understanding that accounting is not just for economic interests so that the education developed is an overall activity aimed at improving and restoring the quality of human life that includes spiritual, mental, moral, intelligence and skill balance (Mulawarman, 2008).

A learning model needs to be developed to achieve this goal. This study aims to develop a mental revolution-based learning model. Mental revolution-based values should be included in the subjects of Forensic Accounting and Investigative Audit because these values are related to the application of forensic accounting techniques and investigative audits in efforts to prevent fraud, especially corruption. It is expected that the students become accountants, they will use the knowledge they have rightly, and they will not useaa it as a tool to help someone commit corruption. Accountants are expected to have characters in accordance with the values listed in the Presidential Instruction No. 12 of 2016 concerning the National Movement for Mental Revolution, namely serving, clean, orderly, independent, and unitfied. This article aims to explain the concept of mental revolution-based learning models in forensic accounting and investigative audits, which can improve the noble behaviors, such as willing to serve, clean, orderly, independent and unified. This ability is the main requirement to eradicate corruption which is a crime and social pathology.

DISCUSSION

Qualifications of university graduates' ability, in accordance with Regulation of the Minister of Research and Technology of
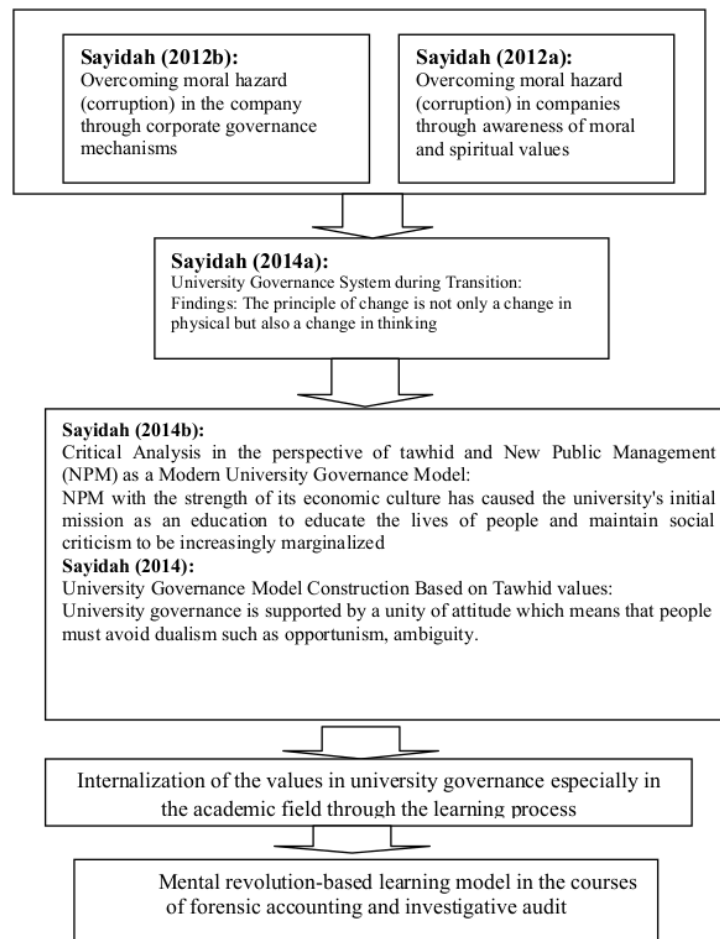
Higher Education (Permenristek Dikti) number 44 of 2015 concerning National Standards for Higher Education, include attitude, knowledge and skill. Attitude means having right and cultured behavior as a result of internalization and actualization of values and norms reflected in spiritual and social life through the learning process. Knowledge is mastery of concepts, theories, methods, and / or philosophy of a particular field of science. Skill is the ability to perform or work using the knowledge that has been obtained. Therefore, in the context of education, especially accounting, the learning process is not only intended for students to understand and be able to work on accounting, but also intended to instill values and norms that will guide their lives. In accordance with the nine priority agendas (*Nawa Cita*), it is necessary to carry out a mental revolution (character building) in the world of education.

The cultivation of mental revolution-based values as set by the government must be carried out using various methods. The world of education, as the backbone in preparing character-based generation, must be able to contribute to achieve the Indonesian people who have noble behaviors, such as willing to serve, clean, orderly, independent, and unified, in accordance with the movement of mental revolution listed in the Presidential Instruction Number 12 of 2016 concerning the National Movement for Mental Revolution. One way that can be done is to instill these values in students who act as candidates for the next generation through a learning method. The design of mental revolution-based learning methods is necessary, especially for Accounting students who study various corruption and fraud cases in the course of Forensic Accounting and Investigative Audit.

The results of the author's research: A Foothold in the research design of mental revolution-based learning methods in the course of Forensic Accounting and Investigative Audit

The foothold in the research design of mental revolution-based leaning models in the course of forensic accounting and investigative audit which is based on the results of the author's research is summarized in Figure 1 below:

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┌─────────────────────────────┐  ┌─────────────────────────────┐
│ Sayidah (2012b):            │  │ Sayidah (2012a):            │
│ Overcoming moral hazard     │  │ Overcoming moral hazard     │
│ (corruption) in the company │  │ (corruption) in companies   │
│ through corporate governance│  │ through awareness of moral  │
│ mechanisms                  │  │ and spiritual values        │
└─────────────────────────────┘  └─────────────────────────────┘

        ┌────────────────────────────────────────────────────┐
        │ Sayidah (2014a):                                    │
        │ University Governance System during Transition:     │
        │ Findings: The principle of change is not only a     │
        │ change in physical but also a change in thinking    │
        └────────────────────────────────────────────────────┘

┌──────────────────────────────────────────────────────────────────────┐
│ Sayidah (2014b):                                                       │
│ Critical Analysis in the perspective of tawhid and New Public          │
│ Management (NPM) as a Modern University Governance Model:              │
│ NPM with the strength of its economic culture has caused the           │
│ university's initial mission as an education to educate the lives of    │
│ people and maintain social criticism to be increasingly marginalized   │
│ Sayidah (2014):                                                        │
│ University Governance Model Construction Based on Tawhid values:       │
│ University governance is supported by a unity of attitude which means  │
│ that people must avoid dualism such as opportunism, ambiguity.         │
└──────────────────────────────────────────────────────────────────────┘

        ┌──────────────────────────────────────────────────────┐
        │ Internalization of the values in university governance │
        │ especially in the academic field through the learning  │
        │ process                                                │
        └──────────────────────────────────────────────────────┘

            ┌──────────────────────────────────────────────┐
            │ Mental revolution-based learning model in the │
            │ courses of forensic accounting and            │
            │ investigative audit                           │
            └──────────────────────────────────────────────┘
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The study began with research on transparency and accountability of financial governance in the government and central sectors. The study topic is a moral hazard problem. Moral hazard, a dishonest behavior with the aim of fulfilling one's own interests and harming the interests of others, can be reduced through corporate governance mechanism (Sayidah, 2012a) and awareness of moral and spiritual values (Sayidah, 2012b). This mechanism is expected to reduce the opportunistic behavior of the managers (Short, et al, 1999) and motivate the managers to make disclosures to reduce information asymmetry and comply with monitoring (Kelton and Young, 2007).

Governance is applied not only in companies, but also in other fields including universities, or better known as university governance. Research on the values followed in the university governance has been carried out by Sayidah (2014a) at a private university in East Java. The university governance referred to in the research covers both financial and non-financial governance including the academic field. The findings show that one

of the principles (values) in the university governance is changes. Changes are done not only in changes in physical matters, but also changes in ways of thinking. Changes in the ways of thinking that will be carried out in this research are changes in the ways of thinking of accounting students through a learning model so that they will later become character-based accountants.

In 2014, the research was continued by conducting a conceptual research on the entry of New Public Management (NPM) as a Modern University Governance Model and analyzing it critically in the perspective of tawhid. The results show that NPM, with the strength of its economic culture to make the university's initial mission as an education to educate people's lives and maintain social criticism, will be increasingly marginalized (Sayidah, 2014b). Restoring the university's initial mission can be done in various ways. One way that will be done in this research is through the learning process.

The next research was to build a university governance model based on tawhid values. The results show that one of the principles in the university governance which is based on the tawhid dimension is the principle of unity which includes the unity of the people, the unity of attitudes and the unity of sciences. Unity of attitude means that human beings must avoid dualism, for example opportunism, ambiguous and changeable according to circumstances (Sayidah, 2014c). Unity of attitude is owned by not only university managers, but also lecturers and students. Research design is intended to make students have a unity of attitude through the learning process.

Based on the findings above, the university, with its governance, needs to change the way of thinking, restore the university's initial mission and realize the principle of unity of attitude in all fields, especially academics. In the academic field, especially in the learning process, there needs to be a model design that can

prepare students to become human beings with character. It is the development of this learning model that will be done in research design. The basis used in developing the learning model is the values of the mental revolution listed in the Presidential Instruction No. 12 of 2016 concerning the National Movement for Mental Revolution.

The Concept of Thinking of Internalizing Values in the Accounting Learning Model

The high level of corruption can be overcome by transparency and accountability in financial governance through good corporate governance and formal education that instill the character of anti-corruption by integrating anti-corruption education model in curriculum. The development of an anti-corruption education model in the Curriculum at the Faculty of Economics is very necessary. From 2012 until now the researcher has been actively researching in the field of governance in both corporate sector and public sector including universities. The results of the research conducted in university governance indicate the need for internalization of the values and norms in the management of universities (Sayidah, 2014a, 2014c). This is because the university has a national character and identity that are rooted in the culture and norms of society where the university is located (Nagy and Robb, 2008). In addition, the functions and objectives of the university are not only to conserve and transmit knowledge, research, teaching and community service (Markwell, 2003), but also to maintain a learning society (Dearing Report, 1997). The university prepares students to be "gentlemen", who think and act morally (Tilling, 2002) through a learning process.

A learning method needs to be developed to internalize the values in the students so that they become moral people. The moral referred to in this study is the moral which is based on the values of the mental revolution in accordance with the Instruction

of the President of the Republic of Indonesia number 12 of 2016 concerning the National Movement for Mental Revolution.

Research on accounting learning models has been widely carried out in Indonesia both at the secondary level and at the higher level of education. Mardiyan (2012) examines the method of role playing in the accounting learning process of adjusting journal material, and the results show that the method has been able to increase the activeness of the students in the accounting learning process. Another learning model that aims to improve accounting learning activities and find out students' responses to the implementation of cooperative learning methods using "Think Pair Share" model was studied by Kusuma and Aisyah (2012). The results show that students' responses to "Think Pair Share" learning model are positive (Kusuma and Aisyah, 2012). Mutmainah (2008) examines the application of case-based cooperative learning methods on students, and the results show that this method proved to have significant influence on the improvement of student understanding of behavioral accounting materials.

Other studies included elements of character development in the learning process. The realization of human character can be seen from the combination of his mindset and behavior, so education must be a process that can produce changes in human mindset and behavior (Indriyanto, 2014). The study of character education which is integrated in learning, especially in universities, was carried out by Arjanggi (2012). Character education is said to be very important because of the emergence of secularization in the transformation of education in Indonesia, low social awareness, and the spread of corruption. The integrated education offered is a cooperative learning method. Based on the author's experience during conducting research on cooperative learning, the learning method is able to increase the level of student mastery of learning material through a more

honest, responsible, caring and creative way. The integration of national character values in learning activities can be carried out in stages; introduction, core, and closing. Every stage of learning needs a portion of time to actualize the values of the nation's character (Ghufron, 2010).

Internalization of the Values of Mental Revolution in Forensic Accounting and Investigative Audit Learning Process

A learning method needs to be developed to internalize the values in students so that they become moral people. The moral referred to in this study is the moral which is based on the values of the mental revolution in accordance with the Presidential Instruction Number 12 of 2016 concerning the National Movement for Mental Revolution. Research on accounting learning models has been widely carried out in Indonesia both at the secondary level and at the higher level of education. Mardiyan (2012) examines the method of role playing in the accounting learning process of adjusting journal material and the results show that the method has been able to increase the activeness of students in the accounting learning process. Another learning model that aims to improve accounting learning activities and find out students' responses to the implementation of cooperative learning methods using "Think Pair Share" model was studied by Kusuma and Aisyah (2012). The results show that students' responses to "Think Pair Share" learning model are positive (Kusuma and Aisyah, 2012). Mutmainah (2008) examined the application of case-based cooperative learning methods on students. The results show that this method proved to have significant influence on the improvement of student understanding of behavioral accounting materials.

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The methods used are Value Internalization Method and Value Clarification Technique / VCT (Aram Attarian.1996: 41 in Sadono and Masruri, 2014). One of the characteristics of VCT is the process of instilling values carried out through value analysis process that already exists in students and then aligning it with the new values that will be instilled. VCT learning can be carried out using various methods such as value problem solving, discussion, dialogue, and presentation.

The Value Clarification Technique (VCT) learning step covers seven stages which are divided into three levels: **First**, freedom to choose. At this level there are 3 stages, namely: a) to choose freely, students are given the opportunity to make choices that they think are good. b) to choose from several alternatives. c) to choose after considering the various consequences of each alternative; **Second**, appreciate. This stage consists of two stages of learning: 1) There is a feeling of pleasure and pride in the value chosen, 2) Affirming the

value that has become an integral part in him in public; **Third**, action. This stage consists of: 1) Willingness and ability to try to implement it. 2) Repeating the behavior according to the value chosen that must be reflected in their daily lives.

The values that will be instilled are the values of the mental revolution in accordance with the Presidential Instruction No. 12 of 2016 concerning the National Movement for Mental Revolution. These values include:

- Willing to serve, with indicators: fast, transparent, accountable and responsive.

- Clean, with indicators: clean and healthy life in the family, education units, work units, and communities.

- Orderly, with indicators: orderly in the use of public space, orderly in administration, orderly in queuing.

- Independent, with indicators: competing healthily, recognizing other people's achievement.

- Unified, with indicators: tolerance, nationalism, cooperative.

CONCLUSION

The high level of corruption in Indonesia needs to be eradicated through education. A learning method needs to be developed to internalize values in students so that they become moral people. The moral referred to in this study is the moral which is based on the values of mental revolution in accordance with the Presidential Instruction No. 12 of 2016 concerning the National Movement for Mental Revolution. The Value Clarification Technique (VCT) includes seven stages which are divided into three levels: **First**, freedom to choose, consisting of 3 stages, namely: 1) to choose freely in which students are given the opportunity to make choices that they think are good. 2) to choose from several alternatives. c) to choose after
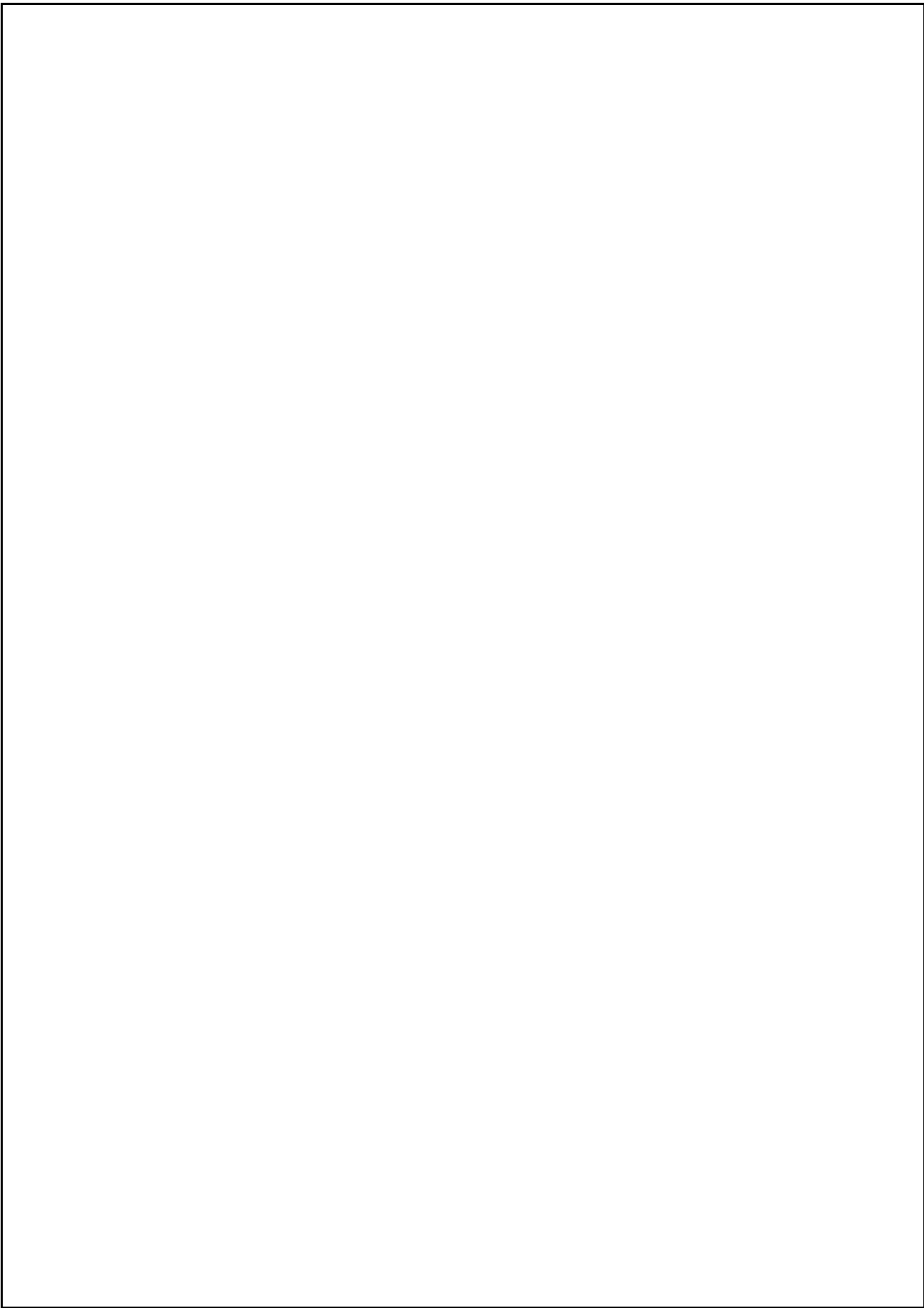
considering the various consequences of each alternative; **Second**, appreciate. This stage consists of two stages of learning: 1) there is a feeling of pleasure and pride in the value chosen, 2) affirming the value that has become an integral part in him in public; **Third**, action. This stage consists of: 1) Willingness and ability to try to implement it. 2) Repeating the behavior according to the value chosen.

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