
S Surtikanti¹, S N S Yusuf², J Supriyanto³

¹) Departemen Accounting, Fakulty Economic and Bussiness, Universitas Komputer Indonesia, Indonesia, Jl. Dipati Ukur No,112-118 Bandung, Indonesia
²) Accounting Research Institute, Universiti Teknologi MARA, Menara SAAS, 40450 Shah Alam, Malaysia
³) Departemen Accounting, Fakulty Economic and Bussiness, Universitas Pakuan Bogor, Indonesia, Jl. Pakuan Tegalega-Bogor, Indonesia

Email: surtikanti@email.unikom.ac.id

Abstract: The purpose of this study is to empirically test the impact of auditor perception and audit evidence on the method of calculating state financial losses. The research method that is carried out is the survey method. The population in this study is an investigative auditor with the role of Chairman of the Audit Team, Technical Controller and Quality Controller in the Deputy for Investigation and Investigation of BPKP Representatives who totaled 294 people in positions as of December 31, 2019. Determination of samples using purposive sampling techniques, then the number of samples in this study 221 people according to the criteria. The results of the study proved that the auditor's perception and audit evidence had a significant effect on the method of calculating the country's financial losses. This means that the better the perception of the auditor, it will use the method of calculating the country's financial losses appropriately. And the more audit evidence obtained by the auditor, the use of methods of calculating state financial losses will be more accurate. An accurate method of calculating state losses can determine the magnitude of state losses experienced. The conclusion of this study shows that the better the perception that auditors and auditors can gather enough audit evidence in disclosure of criminal cases of corruption, it will improve the accuracy and accuracy of the use of methods of calculating state financial losses. The implications of this study prove that the answers to the questionnaire from the respondents have not described the opinions of auditors who are not included in the scope of the study, namely the BPK auditors, the Inspectorate General/Ministry of Inspectorate, Provincial/District/City Inspectorates and Public Accounting Firms, so that the results of the study do not describe more accurate results. perfect based on the opinion of the wider respondents.

Keywords: Auditor's Perception, Audit Evidence, State Loss Calculation Method, State Loss.

1. Introduction
The problem of corruption become a legal problem on data from the Corrupt Republic of Indonesia, handled by the two law agencies. However, dealing with corruption is not an easy job. In accordance with Law No. 31 of 1999 on Combating Corruption (TPK), a case can be categorized as a criminal act of corruption if it meets at least four elements, namely a person (as a perpetrator), a violation of the law or unlawful acts, and so on.
enriching oneself, others or corporations and can harm the country's finances or the country's economy [1]. Law enforcement officials who are authorized to handle TPK cases such as the Indonesian Prosecutor's Office, Bareskrim Polri and KPK must be able to determine the four elements are fulfilled, before they can be submitted to the prosecution stage in the corruption criminal trial (tipikor).

To meet the detrimental elements of state finances or the country's economy, law enforcement officials generally ask for the opinion of experts who have the competence to calculate the financial losses of the country or the country's economy, namely government auditors and auditors / accountants at the Public Accounting Firm. The calculation of state financial losses is carried out by auditors through an audit process both investigative audit and audit in order to calculate state financial losses.

In the calculation of state financial losses by the auditor, there is a problem because the process of calculating state financial losses basically cannot be patterned uniformly. In order to calculate the amount of state financial losses there are many methods that can be used by auditors. Methods for calculating state financial losses are basically very diverse in accordance with the modus operandi of cases of irregularities / criminal acts of corruption.

In the implementation of investigative audits and audits of the calculation of state financial losses, auditors sometimes have different perceptions in calculating state financial losses. In addition to auditor perception issues, audit evidence used in calculating state financial losses can have an effect on the calculation of state financial losses. If the auditor finds a lot of evidence that does not exist / lost or may be eliminated, so that the audit evidence collected does not meet the requirements of the evidence, then it can occur that the auditor cannot calculate the amount of state financial losses. Therefore, in the implementation of investigative audits for the disclosure of TPK cases as well as in audits of the calculation of state financial losses, it is required that the auditor's expertise and ability to carry out all necessary audit procedures and techniques in order to obtain evidence that meets the requirements [2].

In the above case, if calculated by net loss method, the opinion of building technical experts is needed to assess the volume of work that has been carried out by the contractor. The results of the calculation of technical experts will be used by the auditor to determine the difference between the payment that has been made by the commitment-making official and the percentage of work that has been carried out by the contractor [3].

This audit investigation relates to the auditor's duty to uncover fraud. Three elements that can help complete information are where fraud occurs, the auditor's ability to reconstruct the course of fraudulent events, and the knowledge of people who see or know the course of fraud. There are three axioms in conducting an investigation audit or fraud examination, namely fraud is hidden that fraud is essentially hidden, reverse proof that fraud proves to occur reciprocally, and existence of fraud that only the court can (reserve) determine that fraud does occur or does not occur. [4]

Not only in Indonesia, but also in other countries the crime of corruption always gets more special attention compared to other criminal acts. This phenomenon or symptom must be understandable considering the negative impact caused by the crime of corruption can distort the various life of the nation and state of a country, even to life between countries. [5]

Perception is the process of an individual choosing, organizing and interpreting inputs of information to create a meaningful picture of the world [6]. Evidence is any information used by the auditor to determined whether the information being audited is stated in accordance with the established criteria [7] Method is the way or path that must be taken to achieve a goal [8], while [9] states that method is an orderly way or that has been deeply thought out to be used in achieving something. State financial losses are losses that can already be calculated based on the findings of authorized agencies or designated public accountant [10]. The auditor's perception affects the low relationship of dependencies with the frequency of application of statistical sampling methods. If the auditor's perception is good with statistical sampling methods, the chances of them using statistical sampling are greater. If the auditor's perception is poor then it tends to avoid sampling statistics [11].

Analysis conducted by forensic accounting produces evidence that can infer the existence of a mode of operant of criminal acts of corruption. Modus operandi is the ways in which a defendant commits a crime of corruption [12]. Law enforcement officials such as judges, or institutions /
institutions of the court and government that have the right to decide cases need competent evidence in their evidence to convict defendants of corruption crimes before the court. The trust of trial evidence provided by forensic accountants became one of the main benchmarks of the parties to ensure the evidence presented had represented and described the entire crime of corruption committed by the accused. Competent evidence not only describes the modus operandi of corrupt acts, but also becomes the basis for forensic accountants to determine the proper method of counting so that the amount of real and definite state financial losses can be determined [13]. The decision to collect audit evidence by auditors has been carried out very adequately, through the amount of audit evidence and the type of audit evidence and there is a strong influence between the conditions of internal control and the decision to collect audit evidence. Furthermore, sufficient amounts and types of evidence are needed for auditors in determining the method of calculating state financial losses that will be used to determine the amount of state financial losses [14]. To find that in order to support the auditor's ability to detect fraud that can occur in his or her audit, the auditor needs to understand and understand the fraud, its type, characteristics, as well as how to detect it. In understanding cheating, the minimum attitude that must be maintained by the auditor in accordance with the general standards of his profession, namely the attitude of competence. Competence is needed so that the auditor can detect quickly and precisely the absence of fraud and engineering tricks carried out in committing fraud because the expertise he has can make him more sensitive (sensitive) to fraud [15].

Find that the results of calculating state financial losses are one of the means that will be used by investigators in the prosecution process, so it must be done by competent parties in order to support the prosecution effort itself. Therefore, if in doing the calculation there is still important data or evidence that has not been obtained then it can already be an obstacle / doubt in determining the amount of loss. And, it is better to strive to obtain such data or evidence so that there is certainty to determine the amount of loss [16]. Finding that fraud is necessary to involve forensic accountants in its settlement, because forensic accountants can assist experts and law enforcement in collecting evidence and evidence to determine potential losses arising from fraud [17].

Research [18] found that in identifying potential sources of data that could be used as proof of examination, auditors should consider the validity and reliability of such data, including data collected by the entity examined, data compiled by the auditor, or data provided by third parties. So it is with the adequacy and relevance of such evidence. Most of the auditor's work at the time of carrying out the examination is related to obtaining and evaluating evidence that supports the consideration and conclusion of the examination related to the purpose of the examination.

2. Method
The research conducted is descriptive and verificatif research with a quantitative approach. The research method used is the survey method, where the survey of eight at the Office of the Financial and Development Supervisory Agency. The population in this study was a total BPKP Representative of 294 people at the position as of December 31, 2014. Sample withdrawal is done using purposive sampling techniques, samples based on criteria. Samples from BPKP Representatives prorated as many as five auditors from each BPKP Representative, but if the number is less than five people will be taken in total, while for BPKP Representatives who have more than ten auditors then the sample is determined as much as 60% with rounding up. Based on the above considerations or criteria, the number of samples in this study was 221 people or 75%. Respondents consisted of investigative auditors with roles as Audit Team Chairman, Technical Controller and Quality Controller in deputy for Investigation and Investigation of BPKP Representatives. The method used to analyze data is path analysis. The input data is then processed using SPSS-AMOS 22 software to obtain the path coefficients of each variable being tested.

3. Results and discussions
Path analysis calculations require that data have a normal distribution. To find out the distribution of data used first, check the assumption of normality distribution of the data. Evaluation of the normality
of data calculated using the help of Amos software is done using skewness ratio. The critical ratio skewness criterion is the skewness value ratio ± 2.58. Data can be concluded to have a normal distribution if the critical ratio skewness value is below the absolute price of 2.58.

Table 1. Normality Testing Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>min</th>
<th>max</th>
<th>skew</th>
<th>c.r.</th>
<th>kurtosis</th>
<th>c.r.</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>22,646</td>
<td>48,225</td>
<td>-0.182</td>
<td>-1.102</td>
<td>-1,12</td>
<td>-3,398</td>
</tr>
<tr>
<td>X2</td>
<td>22,092</td>
<td>59,352</td>
<td>-0.294</td>
<td>-1.787</td>
<td>-0.898</td>
<td>-2.725</td>
</tr>
<tr>
<td>Y</td>
<td>27,179</td>
<td>65,752</td>
<td>0.138</td>
<td>0.835</td>
<td>-0.782</td>
<td>-2.374</td>
</tr>
<tr>
<td>Z</td>
<td>25,222</td>
<td>63,818</td>
<td>-0.133</td>
<td>-0.808</td>
<td>-0.847</td>
<td>-2.57</td>
</tr>
<tr>
<td>Multivariate</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6,524</td>
<td>7</td>
</tr>
</tbody>
</table>

Table 1 describes the results of the data normality test giving the critical ratio (cr) skewness of each variable univariately showing normal because the value is below 2.58. This shows that auditor perception variable data (X1), Audit Evidence variable (X2), State Financial Loss Calculation Method (Y) variable and State Financial Loss variable (Z) are spread following normal distributions. Thus the use of data for path analysis can be continued because it has met the normal distribution data requirements.

After the data is validated, then the interval score of each statement item on each variable is summed as the value of the variable in question. The sum of the scores of each statement item on each variable can be seen in an appendix called path analysis input data. The input data is then processed using SPSS-AMOS 22 software to obtain the path coefficients of each variable being tested. The structural model tested consists of two substructures, namely the influence of Auditor Perception (X1) and Audit Evidence (X2) on the Method of Calculating State Financial Losses (Y) and the influence of Auditor Perception (X1), Audit Evidence (X2) on State Financial Losses (Z) through the State Financial Loss Calculation Method (Y). The form of the structural relationship between the four variables is described as follows.

![Struktur Path Analysis](image)

**Figure 1. Struktur Path Analysis**

**description:**
X1 = Auditor's Perception
X2 = Audit Evidence
Y = Method of Calculating State Financial Losses
Z = State Financial Loss
Ɛ = Other Variables
Auditor’s Perception (X₁) of the State Financial Loss Calculation Method (Y) obtained a path coefficient (Pₓ₁) of 0.125, while for the Audit Evidence variable (X₂) to the Method of Calculating State Financial Losses (Y) obtained the path coefficient (Pₓ₂) of 0.709. The coefficient of influence jointly or simultaneously (coefficient of determination) of the Auditor’s Perception and Audit Evidence of the Method of Calculating State Financial Losses was obtained by 0.646. In addition to the influence of Auditor Perception and Audit Evidence on the Method of Calculating State Financial Losses, there is a probability of the emergence of other variable influences (residues). The path coefficient for other factors not included in the specification is $P_{y_2} = \sqrt{1 - 0.646} = 0.595$.

Thus, together the influence of Auditor Perception and Audit Evidence on the Method of Calculating State Financial Losses contributed 64.60% (value $R^2$), while the remaining 35.40% was influenced by other factors outside the two independent variables.

Analysis of the path of the first substructure can be described as follows:

First Substructure Path Equation: $Y = P_{yx_1} X_1 + P_{yx_2} X_2 + \epsilon_1$

$Y = 0.125X_1 + 0.709X_2 + 0.595$

The coefficient of influence together (coefficient of determination) of the Auditor’s Perception and Audit Evidence of State Financial Losses through the Method of calculating state financial losses obtained amounted to 0.733.

In addition to the influence of Auditor Perception and Audit Evidence on State Financial Losses through the Method of Calculating State Financial Losses, there is a probability of the emergence of other variable influences (residues). The path coefficient for other factors not included in the specification is $P_{y_2} = \sqrt{1 - 0.733} = 0.517$.

Thus, together the influence of Auditor Perception and Audit Evidence on State Financial Losses through the Method of Calculating State Financial Losses contributes 73.30% (value $R^2$), while the remaining 26.70% is influenced by other factors beyond the three independent variables.

Analysis of the path of the second substructure can be described as follows:
The path analysis equations obtained for the second substructure are:

\[ Z = P_{zx1}X_1 + P_{zx2}X_2 + P_{zy}Y + \epsilon_2 \]

\[ Z = 0.082X_1 + 0.236X_2 + 0.528Y + 0.517 \]

So the total influence of the auditor's perception (X1) on state financial losses (Z) = 0.672% + 1.397% + 3.113% = 5.183% in a positive direction, meaning the 5.183% change in state financial losses can be explained by the auditor's perception.

### Table 2. Test hypothesis of effect of X1 and X2 on Y

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Coefficient</th>
<th>t_count (CR)</th>
<th>t_table</th>
<th>Sig (p)</th>
<th>Conclusion Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effect of X1 on Y</td>
<td>0.125</td>
<td>2.148</td>
<td>1.971</td>
<td>0.032</td>
<td>H0 rejected (signifikan)</td>
</tr>
<tr>
<td>Effect of X2 on Y</td>
<td>0.709</td>
<td>12.208</td>
<td>1.971</td>
<td>0.000</td>
<td>H0 rejected (signifikan)</td>
</tr>
</tbody>
</table>

Reference: Primary data that has been processed

Based on the results of calculations obtained thitung greater than ttabel (2.148 > 1.971) with a significance value of 0.032 where this value is significant at the significance level of 0.05, because it is smaller than 0.05. Because the value of the auditor's perception variable (2.148) is greater than the ttabel (1.971), Ho was rejected and Ha accepted, so it was concluded that the auditor's perception had a significant effect on the method of calculating state financial losses. With the better the perception of the auditor, it will use the method of calculating the country's financial losses appropriately.

Directly the perception of the auditor contributed 1.56% to the method of calculating state losses and indirectly because of its association with audit evidence by 6.40%. So in total the contribution (influence) of the auditor's perception of the method of calculating state financial losses amounted to 7.96%.

Based on the results of calculations obtained thitung greater than ttabel (12.208 > 1.971) with a significance value of 0.000 where this value is significant at the significance level of 0.05, because it is smaller than 0.05. Because the value of variable audit evidence (12.208) is greater than the standard (1.971), Ho was rejected and Ha was accepted, so it was concluded that the audit evidence had a significant effect on the method of calculating state financial losses. With the more audit evidence obtained by the auditor, the use of methods of calculating state financial losses will be more accurate.
Directly audit evidence contributed 50.27% to the method of calculating state losses and indirectly because of its association with auditor perception of 6.40%. So in total the contribution (influence) of audit evidence to the method of calculating state financial losses amounted to 56.67%.

**Auditor’s Perception affects The Method of Calculating State Financial Losses**

The results of hypothesis testing showed that Ho was rejected and Ha was accepted, so it was concluded that the auditor's perception had a significant effect on the method of calculating the country's financial losses. This means that with the better the perception of the auditor, it will use the method of calculating the country's financial losses appropriately. While the Relationship between Auditor Perception and The Method of Calculating State Financial Losses obtained a value of 0.637. The correlation values of the two variables fall into the category of strong relationships. Positive correlation results indicate that the better the auditor's Perception will be in line with the accuracy of the use of the State Financial Loss Calculation Method.

This research supports the theory that auditors' perceptions influence the method of calculating state financial losses. [19] The results of this study support [20] research which found that the experience and knowledge of audits together have a significant influence on the way (methods) detect regional (state) loss findings. In other words, [21] research concluded that auditor perceptions formed by audit experience and knowledge have an influence on the way of detecting regional or state financial losses. [22] concluded that the auditor's perception will determine the use of a statistical sampling method in the implementation of his audit. The conclusion is in accordance with the results of this study that the auditor's perception affects the use of a method in the implementation of the audit.

**Audit Evidence affects the Method of Calculating State Financial Losses**

The results of hypothesis testing showed that Ho was rejected and Ha was accepted, so it was concluded that the audit evidence had a significant effect on the method of calculating the state's financial losses. This means that the more audit evidence obtained by the auditor, the use of methods of calculating state financial losses will be more accurate. The relationship between Audit Evidence and the State Financial Loss Calculation Method was obtained by 0.799. The correlation values of the two variables fall into the category of strong relationships. Positive correlation results show the better the Audit Evidence will be in line with the accuracy of the use of the State Financial Loss Calculation Method.

This study supports the theory that the better the quality of audit evidence for the alleged case of TPK audited, the method of calculating financial losses used to calculate state financial losses the better and accountable. [22] The results of the study are in accordance with the research of [23] which found that the analysis conducted by forensic accounting produced evidence that can conclude the existence of the modus operandi of corruption crimes that are the ways carried out by a defendant for the crime of corruption. With the known modus operandi, it can be determined the method of calculation used the amount of state financial losses that occur. From the results of the research [24] can be argued that competent evidence not only describes the modus operandi of acts of corruption, but also becomes the basis for forensic accountants to determine the right method of calculation so that real and definite state financial losses can be determined.

**Auditor’s Perception and Audit Evidence affect the Method of Calculating State Financial Losses simultaneously**

The results showed that the total influence of auditor perception and audit evidence together on the method of calculating state financial losses was 64.63%. This means that there is an influence of 64.63% on the method of calculating state financial losses caused by auditor perception and audit evidence, while the remaining 35.37% is influenced by other factors outside of both variables. Other factors are factors that are not studied, including other expert opinions, investigators' commitment, audit costs and others.
The results also showed that the auditor's perception and audit evidence together had a significant effect on the method of calculating the country's financial losses. This means that the better the auditor's perception of the audited case and the more quality the audit evidence obtained by the auditor, the more precise, accurate and accountable the method of calculating the country's financial losses.

**Method of Calculating State Financial Losses affects the Amount of State Financial Losses**

The results of hypothesis testing stated that Ho was rejected and Ha accepted, so it can be concluded that the method of calculating state financial losses affects the magnitude of state financial losses. The relationship between the method of calculating state financial losses and the magnitude of state financial losses included in a very strong relationship and positive value this shows the more precise the method of calculating state financial losses will be able to determine the magnitude of the country's financial losses. Directly the method of calculating state financial losses contributes an effect of 35.52% to the state's financial losses, while indirect influence through other variables does not exist. So in total the contribution (influence) of the method of calculating state financial losses to state financial losses by 35.52% This means that there is another factor influence on the country's financial losses of 64.48%. Other factors include factors included in the study, namely auditor perception and audit evidence, while other factors are the presence of other expert opinions, investigator commitment and other audit costs.

The results of this study have supported the phenomenon in the implementation of investigative audits and audits of the calculation of state financial losses against cases that indicate criminal acts of corruption. In the final stages of audit implementation, the auditor must calculate the state's financial losses incurred as a result of corruption. The amount of financial loss is calculated using the method of calculating the state's financial losses. The influence of the method of state financial losses on the magnitude of state financial losses is seen in the audit of the calculation of state financial losses for cases of irregularities that indicate criminal acts of corruption in the construction of clean water treatment plants at a District Government Hospital. In the implementation of the work, the partner is unable to complete the work according to the contract. The work carried out is new in the form of procurement of clean water processing machines, but has not been installed and other construction work so that the clean water treatment plant cannot be utilized by the community. But to the partner has been paid 75% of the contract value. Based on physical examination by technical experts, construction work has not been done at all with physical progress in the form of machine procurement of 15%. Based on the net loss method, state financial losses are calculated by comparing payments that have been made by 75% with physical progress based on the calculation of technical experts by 15%, so that the state's financial losses in the form of overpayments of 50%. However, according to investigators the state financial loss in the case should total loss amounting to the entire value of the payment which is 75%. The investigator's argument is that the purpose of procurement of goods in the form of the construction of clean water treatment plants is not achieved, so it cannot be utilized by the community. In addition, to rebuild the installation also requires more costs, while the machine that has been held can not necessarily be used again because it has been damaged. The results of this study in accordance with the results of [25] study found that the resulting state financial losses varied according to the method used. [26] proved that the audit of the calculation of state losses only covers the amount of state losses only without revealing the parties involved and the modus operandi carried out by the perpetrators. From these two previous studies concluded that the method of calculating state financial losses has an effect on state financial losses. As well as research [27] found that the calculation of state financial losses conducted by agencies in the investigation to obtain conclusions about state financial losses. The research is also in contrast to the results of this study.

**Auditor’s Perception and Audit Evidence affect the magnitude of state financial losses through the Method of Calculating State Financial Losses**

Based on the results of hypothesis testing Ho rejected Ha accepted which proves that the auditor's perception and audit evidence simultaneously and partially affect the magnitude of state financial
losses through the method of calculating state financial losses. The conclusion is supported by the fact that the implementation of investigative audits and audits of state financial losses conducted at BPKP. In the implementation of investigative audits and audits of the calculation of state financial losses on TPK cases, the purpose of the audit is to disclose the fact of irregularities to the applicable provisions and calculate state financial losses incurred as a result of TPK actions. To be able to calculate the state's financial losses, the auditor with the competence and experience he has must strive to collect and evaluate the evidence of the audit. Therefore, in the implementation of the audit, the auditor is required to have the professional skills and audit ability to be able to collect evidence relevant and related to the audited case, examine the competence of the evidence both the source and how to obtain it and conclude the adequacy of the evidence needed to calculate the state's financial losses. Then, in order to calculate the magnitude of the country's financial losses, the auditor uses certain methods in accordance with the chronological facts disclosed according to the evidence he has obtained. That the auditor's perception and audit evidence have a significant effect on the magnitude of state financial losses through the method of calculating state financial losses.

4. Conclusion.
The better the perception of the auditor in understanding the case of alleged corruption that is audited, as well as the sufficient audit evidence obtained by the auditor, the method of calculating state financial losses used becomes appropriate and accurate. The use of a precise and accurate method of calculating financial losses will be able to determine the magnitude of state losses experienced. Good auditor perception and sufficient audit evidence using the right method of calculating state financial losses then the auditor can determine the amount of state losses incurred. The implications of the results of this study can’t be known which factors significantly have the most influence to the smallest, so it can’t provide a clear picture of the factors that affect the method of calculating state financial losses and the magnitude of state financial losses. Research results data in the form of questionnaire answers from respondents have not described the opinions of auditors who are not included in the scope of the study, namely BPK auditors, Inspectorate General/Inspectorate of Ministries, Provincial / Regency/City Inspectorate and Public Accounting Office, so the results of the study have not described more perfect results based on the opinions of the broader respondents.

Acknowledgement
Alhamdulillahirrobillalaamiin, thank God Subhanallahi Wa ta’lllah for the ease given in the completion of this research, The author would like to thank the parties involved in this research, who have helped so that the author can complete the writing of this research properly.

Reference


[18] Muhammad Fuat, Kendala Penyidik Mengubah Bukti Audit Menjadi Bukti Hukum dalam Kasus Tindak Pidana Korupsi, Pusdiklatwas BPKP


[26] Muhammad Fuat, Kendala Penyidik Mengubah Bukti Audit Menjadi Bukti Hukum dalam Kasus Tindak Pidana Korupsi, Pusdiklatwas BPKP
