

**FORENSIC ACCOUNTING EDUCATION: ACADEMICIANS and PRACTITIONERS'  
VIEW**

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**ABSTRACT**

This research tries to collect opinion about the importance of forensic accounting subjects for undergraduate students in several Indonesia universities. The results indicate that the demand for forensic accounting subjects increase. Some universities are planning to provide this subject. The others already have integrated as one of main subject in their curriculum. All the respondents confirm that forensic accounting subject as being beneficial to accounting students. Results also show that some significant differences topical coverage of forensic accounting between academicians and practitioners. The respondents' opinion from academicians show that they want to redesign their forensic accounting courses in line with practitioners' need.

*Keywords: Forensic accounting subject, Academician view, Practitioners view, Accounting Curriculum, Undergraduate level.*

## I. INTRODUCTION

We have recently witnessed significant emphasis on improving investor confidence and public trust in financial reports. Reported financial scandals have eroded investor confidence and made forensic accounting an attractive career opportunity for accountants to combat fraud. Forensic accounting is defined in this study as the practice of rigorous data collection and analysis in the areas of litigation support consulting, expert witnessing, and fraud examination.<sup>1</sup>

There is evidence of considerable growth in forensic accounting careers (AccountingWeb 2002): on April 10, 2002, ABC News carried a fanciful item imagining a new TV series named “Fraud Squad,” underscoring the fast growing field of forensic accounting; *U.S. News and World Report*, in a February 8, 2002 report, named forensic accounting as one of the eight most secure career tracks over the next few years; many universities are currently offering forensic accounting related courses; <sup>2</sup> there are several professional organizations and associations promoting fraud examination and forensic accounting; and three of the top six accounting niche services fall within the forensic accounting area: business valuations, litigation support, and forensic/fraud (Covaleski 2003). At present, there appears to be a gap between forensic accounting practices and education in the sense that forensic accounting is viewed as one of the most secure career tracks, yet there are only a limited number of accounting programs offering forensic accounting courses.

There is little background data available, and rarely any evidence post financial scandals, with respect to the integration of forensic accounting education into the accounting curricula and particularly whether academicians’ actions are consistent with the needs of practitioners for well-trained and knowledgeable forensic accountants. This paper reports the opinions of academicians and practitioners about the importance, relevance, and delivery of forensic accounting education.

To assist with curriculum design of forensic accounting, this study examines both academicians’ (accounting faculty) and practitioners’ (certified public accountants, CPAs) views of: (1) demand for and interest in forensic accounting education; (2) relevance of forensic accounting education; (3) methods of integrating forensic accounting into the accounting curriculum; and (4) topical content of forensic accounting education.

Accounting programs generally recognize the value of practitioners’ inputs when designing program content, because their views and suggestions can improve the relevance of programs, and foster graduates’ marketability. These views and insights from academicians and

practitioners are useful to universities and colleges that are considering integrating forensic accounting into their curriculum or redesigning their forensic accounting courses.

This paper is organized as follows. As a background and motivation for our study, the next section reviews relevant prior literature. Section III discusses methods and procedures used in gathering and analyzing data pertaining to forensic accounting. Results are presented in Section IV. Section V discusses curriculum design of forensic accounting education, and the final section concludes the study.

## **II. LITERATURE STUDY**

KPMG's Fraud Survey (2003) reveals that more companies are recently experiencing incidents of fraud than in prior years; taking measures to combat fraud; and launching new antifraud initiatives and programs in response to the Sarbanes-Oxley Act of 2002 (KPMG 2003). PricewaterhouseCoopers' (PWC) 2003 Global Crime Survey indicates that 37 percent of respondents in 50 countries reported significant economic crimes with the average loss per company of \$2,199, 930 (PWC 2003). These survey results underscore the importance of forensic accounting practice and education. Prior research (Rezaee 2002; Crumbley 2001; Peterson and Reider 1999, 2001; Rezaee et al. 1996; Rezaee and Burton 1997) reviews the literature on forensic accounting practices, certifications, and education. These studies also provide evidence indicating that forensic accounting education has evolved from being limited, to continuing professional education sessions for practicing accountants, to a current state of being offered as a credit course by several universities. Buckhoff and Schrader's study (2000, 135) finds, "adding a forensic accounting course to the accounting curriculum can greatly benefit the three major stakeholders in accounting education—academic institutions, students, and employers of accounting graduates."

Prior related studies are classified into two groups. The first group consists of studies that examine course syllabi to determine the coverage of forensic accounting including fraud investigation education. Groomer and Heintz (1994) analyze the topics covered in internal auditing courses in the United States and Canada and find that fraud related topics were taught in more than 31 percent of examined internal auditing courses. Rezaee et al. (1996) examine the coverage of forensic accounting in the accounting curriculum and find that only a handful of

universities offer a fraud and/or forensic accounting course, and suggest that the accounting curriculum provide a knowledge acquisition base in forensic accounting as part of curriculum changes in response to the mandated American Institute of Certified Public Accountants (AICPA) 150-hour accounting program.

Peterson and Reider (2001) review forensic accounting course syllabi of universities and analyze the level of course offering, learning objectives, content of forensic accounting courses, and course requirements. Studies in this group provide information on a small sample of universities that are already offering forensic accounting and/or fraud investigation courses. These studies address only the “supply side” of the equation in the sense that they provide information on what is being taught or what academicians feel are important forensic accounting topics. They review a sample of 21 universities that are currently offering forensic accounting related courses and have their syllabi available online. These syllabi and other related prior studies were reviewed in designing the survey instrument. The three most important course objectives specified in the reviewed syllabi are: (1) providing education on pervasiveness of and the cause of fraud and white-collar crime; (2) exploring methods of fraud detection.

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Studies in this group provide information on a small sample of universities that are already offering forensic accounting and/or fraud investigation courses. These studies address only the “supply side” of the equation in the sense that they provide information on what is being taught or what academicians feel are important forensic accounting topics. We review a sample

of 10 universities that are currently offering forensic accounting related courses and have their syllabi available online. These syllabi and other related prior studies were reviewed in designing the survey instrument. Table 1 presents a summary of forensic accounting course descriptions, objectives, and assignments and other requirements. The three most important course objectives specified in the reviewed syllabi are: (1) providing education on pervasiveness of and the cause of fraud and white-collar crime; (2) exploring methods of fraud detection, of accounting practice.

### **III. METHODS AND PROCEDURES**

Two methods are used in gathering data pertaining to forensic accounting education. First, we perform a content analysis of a sample of 10 forensic accounting course syllabi. Forensic accounting syllabi were either received from from several accounting programs, such as undergraduate, Master degree and professional accounting program.

The compiled 10 syllabi were submitted to content analysis to identify the list of forensic accounting course description, objectives, and assignments. The primary focus of studied syllabi is on fraud examination and a minimal attention has been given to other two areas of forensic accounting practice (litigation consulting and expert witnessing). Forensic accounting topics included in 10 analyzed syllabi were organized and combined with other forensic accounting topics in developing the questionnaire.

[Insert Table 1 here]

Second, we conduct a survey of accounting academicians and practicing CPAs to determine the demand, benefits, coverage, and delivery of forensic accounting education. A random sample of 74 academicians, consist of students and lecturers. A random sample 20 practicing CPAs, primarily partners and managers of public accounting firms, was came from several CPA firms. A questionnaire was sent to the selected academicians and practitioners.

Copies of the two versions of the questionnaire, modified appropriately for the respective groups. The four main sections of the questionnaire asked respondents for their perceptions of the: (1) future demand for and interest in forensic accounting; (2) current and future methods of delivery of forensic accounting education; (3) benefits, support, and obstacles of forensic

accounting education coverage; and (4) degree of relative importance of topics related to forensic accounting education.

The last section collected demographic and background information used for classification purposes. Panel A of Table 2 shows that 70 usable responses were returned from academicians, providing a response rate of 95 percent, and 20 usable responses were received from practitioners, resulting in a response rate of 100 percent. The overall response rate is above 96 percent. This response rates is high, because we distribute questionnaires directly to respondents, students and practitioners, and then wait their response.

The chi-square test of independence was used to test for differences in responses involving categorical dependent variables for the between subject analysis. The Kruskal-Wallis non-parametric analysis of variance was used to examine differences in responses in the ranked data. The strength of response metric approach was used to determine the strength of response of each of the groups (academicians, practitioners) on each of the selected 49 topics ranked in a five-point Likert scale. Following Campbell and Mutchler (1988), we measure the strength of responses by taking the absolute value of the difference between the mean response of the group and the neutral response, which was 3.0. Mean responses that fall within 0.5 point of the midpoint (3.0) can be considered as neutral ratings. We find no additional statistically significant differences in the strength of response across the selected 49 forensic accounting topics between academicians and practitioners other than those being identified by the use of a non-parametric test.

## **IV. RESULTS**

### **4.1. Relevance of Forensic Accounting Education**

Results from our analysis of the future demand for and interest in the three areas of forensic accounting services (litigation support, expert witnessing, fraud examination) are presented in Table 3. The majority of both groups of respondents reported that they believe the future demand for and interest in all three areas of forensic accounting will increase. However, differences in responses on the future demand for and interest in litigation support and expert witnessing between the two groups of respondents are statistically significant (.01 and .05 levels

of significance respectively) in the sense that practitioners expect higher growth in these two areas of forensic accounting practices (litigation support, expert witnessing) than academicians.

In fact, some academicians even believe that demand and interest for litigation support and expert witnessing will decrease. Slightly more than half of the responded academicians felt that there would be an increase in demand and interest in litigation support and expert witnessing (58.1 percent and 53.6 percent respectively). More than 40 percent of academicians felt demand and interest in litigation support and expert witnessing would remain the same (41.3 percent and 43.8 percent respectively). Of the two forensic accounting practices, practitioners felt there would be more demand and interest in litigation support rather than expert witnessing (75.1 percent and 63.5 percent respectively). The majority of academicians (93.3 percent) and practitioners (88.2 percent) expect future demand for and interest in fraud examination to increase. More practitioners (9.9 percent) felt that demand for and interest in fraud examination would remain the same versus 6.1 percent of the academicians. Differences in responses between practitioners and academicians regarding fraud examination are not statistically significant.

#### **4.2. Curriculum Development**

Responses from academicians pertaining to the curriculum development of forensic accounting are presented in Table 4. Table 4 indicates that 0.0 percent of the respondents reported they do not cover any forensic accounting at all in their accounting program. Only 32 percent of the respondents have a separate forensic accounting course, with 68 percent indicating that forensic accounting is integrated through other accounting and auditing courses.

We asked several questions pertaining to the curriculum development of forensic accounting education. Responses were ranked on a five-point Likert scale, with “5” indicating “strongly agree” and “1” representing “strongly disagree.” Table 7 reveals that academicians strongly agree, with the mean response in parentheses, that: reported financial statement fraud committed by high profile companies such as Enron and WorldCom has galvanized more interest in and demand for forensic accounting including fraud examination (4.25); the accounting curriculum should provide forensic accounting coverage (4.02); and colleges and universities should encourage and advise students on career opportunities in

forensic accounting (3.6). The responding academicians also slightly agreed, with the mean response in parentheses, that: the current accounting curriculum is not sufficiently responsive to society's demand for forensic accounting education and practice (3.81); forensic fieldwork auditing should be integrated into auditing textbooks and audit engagements (4.8); and there are numerous employment opportunities in forensic accounting (3.52).

Participating academicians were asked to indicate the severity of a number of obstacles in integrating forensic accounting education into the accounting curriculum. Panel D of Table 5 shows that the mean responses for all listed obstacles, except for lack of student interest and lack of job opportunities, are greater than 3, indicating some degree of perceived severity. The main obstacles to the integration of forensic accounting into the curriculum, with the mean response in parentheses, are: lack of financial resources (3.54); lack of instructional material (3.49); lack of administration interest and support (3.41); and lack of faculty interest (3.25). Lack of financial resources, instructional materials, administration, and faculty interest can impede the integration of forensic accounting into the accounting curriculum.<sup>9</sup> These results suggest that the primary obstacles facing delivery of forensic accounting education are institutional in nature (i.e., faculty, funding, administration), and not because of a perceived lack of demand by employers and students.

### **Presentation Techniques**

We ask academicians to rank the importance of several listed learning mechanisms in teaching a forensic accounting course by using a five point scale. Results presented in Table 6 indicate that the most commonly used methods are cases, textbooks, research projects, and guest speakers. Cases and textbooks are represented the most important learning mechanisms in teaching a forensic accounting course (mean responses of 4.36 and 4.25 respectively). Research projects (mean response of 3.97) and guest speakers (mean response of 3.63) are also considered important teaching methods. Respondents did not consider field trips auditing should be integrated into auditing textbooks and audit engagements (3.78); and there are numerous employment opportunities in forensic accounting (3.40).

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The most robust differences in rankings between academicians and practitioners are on the following topics: (1) elements of fraud consisting of pressure, opportunity, and rationalization; (2) types of fraud; (3) environmental and business red flags; (4) anti-fraud criteria; (5) techniques in locating hidden assets; (6) effective report writing; (7) expert testimony and expert witness techniques; and (8) litigation consulting techniques. Academicians showed more interest than practitioners in the coverage of fraud examination including topics such as types of fraud, environment and business red flags, elements of fraud, and anti-fraud criteria.

While practitioners considered fraud examination important, they placed more importance on topics pertaining to techniques in locating hidden assets, compliance with applicable laws and regulations, conflicts of interest investigating techniques, expert testimony and expert witness techniques, effective report writing, and litigation consulting techniques.

Results presented in Table 7 reveal that although the relative importance of forensic accounting topics varied between academicians and practitioners, there is a general consensus as to the relevance of these topics in forensic accounting. Mean responses from academicians on 12 of the 49 listed forensic accounting topics are greater than 4, suggesting a high degree of importance and relevance of coverage of these topics in a forensic accounting course. Practitioners, on the other hand, placed a high degree of importance on 10 of the 49 topics, with mean responses of greater than 4. The 13 top-ranked topics, with the mean response greater than 4, by both academicians and practitioners are: (1) fundamentals of fraud; (2) financial statement fraud; (3) types of fraud (e.g., employees, management); (4) cooking the books and problems in accounting; (5) elements of fraud: pressure, opportunity and rationalization; (6) anti-fraud controls; (7) internal control evaluation; (8) theory and methodology of fraud examination; (9) principles of ethics and corporate code of conduct; (10) fraud detection and deterrence programs; (11) anti-fraud auditing standards; (12) analytical review procedures; and (13) effective report writing.

### **Demographic Differences in Responses**

The nonparametric t-test was performed to examine differences in the responses between academicians in AACSB schools versus those in non-AACSB schools. There were only a few statistically significant differences between these two groups of respondents. Faculty from AACSB-accredited colleges placed more importance than those from non-AACSB schools on satisfying society's demand for forensic accounting education and practice, and preparing students to engage in fraud examination as primary benefits of forensic accounting education. The mean responses on other questions were not statistically significant, indicating that there is a general agreement between these two groups of academicians regarding the importance, delivery, and topical coverage of forensic accounting. We did not find any variable being statistically correlated with academic rank (e.g., assistant, associate, or full professors). We divide academic respondents (in terms of size) into three categories of those from small, medium, and large universities, according to their undergraduate business enrollment (e.g., small  $\leq 100$ ,  $101 < \text{medium} < 300$ , and large  $\geq 300$  students). Results (not reported) indicate respondents from medium sized universities reported lack of administrative interest and support, lack of instructional materials, and lack of financial resources as of less significant impediments

to forensic accounting integration in accounting curricula than their counterparts at small and large universities.

Several fundamental questions pertain to the curriculum design and development of forensic accounting education. The first question is “Should accounting programs integrate forensic accounting education into their curriculum?” Reported financial scandals, regulatory responses, ACFE’s anti-fraud education programs, and results of this study provide strong support for and interest in the coverage of forensic accounting particularly anti-fraud education, in the accounting curriculum as demanded by the marketplace post-Enron, Andersen and other business and accounting scandals.

The second question is that given the demand for and interest in forensic accounting, “How should forensic accounting education be integrated into the accounting curriculum?” Two different approaches to coverage of forensic accounting education are possible. These approaches are integration of forensic accounting through accounting and auditing courses and offering of a stand-alone forensic accounting course. It can be argued that forensic accounting education should be integrated into the accounting curriculum throughout existing accounting and auditing courses. The rationale for this approach is that the three fields of forensic accounting (litigation consulting, expert witnessing, and fraud examination) are significantly affecting all aspects of today’s business. Forensic accounting topics can be infused into existing upper level accounting and auditing courses. This process assures coverage of all critical aspects of forensic accounting, without having to add a new course into already saturated accounting curricula. However, this approach has a few major impediments. First, adding forensic accounting to existing accounting and auditing courses can overburden faculty and students alike in dealing with courses already saturated with related materials. Second, accounting faculty may not wish to add forensic accounting topics to their courses primarily because of their own lack of comfort with forensic accounting topics. Finally, instructors may have to drop some of the existing accounting and auditing subjects in order to add forensic accounting topics.

The second approach is to offer a distinct forensic accounting course(s) at either the undergraduate or graduate level. Table 5 shows that only 16 percent of responded academicians reported that their accounting program offers a separate forensic accounting course. Offering a separate forensic accounting can give more focus to forensic accounting topics, particularly anti-fraud education, and ensure adequate coverage of forensic accounting

education. Many universities have begun to offer anti-fraud education courses. For example, the ACFE identifies 100 universities that have made commitments to offer an anti-fraud education course promoted and supported by the ACFE (ACFE 2003). However, our experience indicates that many universities are struggling with how to integrate forensic accounting education including anti-fraud education into their courses and curriculum primarily because curriculum changes involve both financial and personal costs as well as administrative commitments and guarantees for success. Our survey results (Panel D of Table 6) show that major impediments to forensic accounting integration in the accounting curriculum are lack of financial resources, instructional materials, administrative support and faculty interest. There are too few faculty interested in teaching and developing forensic accounting course materials. If forensic accounting, particularly anti-fraud concepts and techniques, were integrated into accounting texts, a broader set of universities could incorporate forensic accounting education into their curriculum. We are witnessing incorporation of post-Enron related fraud and ethics cases in most accounting texts. Nevertheless, there are no broad, widely distributed materials to help universities integrate forensic accounting into their curriculum, even though the need for such education has been considerably recognized.

The third question is, for accounting programs that decide to offer a forensic accounting course, “Should they offer it at the undergraduate or graduate level?” The examination of 10 forensic accounting syllabi indicates that the majority of accounting programs offer their forensic accounting courses at the graduate and/or graduate/undergraduate level to ensure that students have had a sufficient understanding of the various business and accounting concepts covered at the undergraduate level before they are given the opportunity to take a forensic accounting course. Universities may offer forensic accounting at the undergraduate level based on the expectation that graduating accounting students should have exposure to forensic accounting topics at the undergraduate level in order to be successful in the ethically challenging and practically scrutinized and regulated business environment. However, any undergraduate forensic accounting course may be best placed toward the end of the undergraduate curriculum as an elective course.

The final question is, regardless of the selected method of delivery of forensic accounting

(integration, separate course), “What are the important and relevant forensic accounting topics that should be covered in forensic accounting education?” This study identifies 49 distinct forensic accounting topics that should make up the content of forensic accounting education. Both groups of our respondents viewed the majority of these topics (see Table 7) as important for consideration by accounting programs in developing their forensic accounting curriculum. The convergence of forensic accounting topics in a separate course or the integration of those topics into upper-level courses requires the classification of interrelated topics into smaller subsets or tiers. The tiers can be used individually or in groups to allow instructors to customize their syllabi. In terms of ranking of forensic accounting topics presented in Table 7, forensic accounting modules can be arranged into three tiers. The first tier, consisting of topics ranked one through 20 by both groups, involves fundamentals of fraud, financial statement fraud, types of fraud, fraud prevention and deterrence programs, anti-fraud auditing standard, effective report writing, and environmental and business red flags.

The second tier, consisting of topics ranked 21 to 30, focuses on the corporate governance, financial reporting process and analysis, earnings management, professional standards pertaining to forensic accounting, criminology and white collar and economic crimes, legal element of fraud, occupational fraud, and security and privacy.

Finally, the third tier, consisting of topics ranked 31 through 49, concentrates on careers in forensic accounting, expert testimony and expert witness techniques, litigation consulting techniques, shareholder litigation, crime control techniques, conflicts of interest investigating techniques, compliance with applicable laws and regulation, interview skills and legal aspects of interviews, intellectual property fraud, business valuations and cost estimates, and rules of evidence. The lack of adequate research directed at identifying and grouping forensic accounting topics suggests the need to use some systematic approach to develop a taxonomy of these topics. This study should help in modularizing forensic accounting topics.

## **V. Conclusion, Limitations and Suggestions for Future Research**

The past two decades have witnessed significant changes in the business environment including globalization, technological advances and now with reported high-profile financial scandals, ways to improve public trust and investor confidence in financial reports. Emerging regulatory, social, economical, ethical, and legal challenges facing corporate America that

contribute to an increasing demand for forensic accounting should encourage accounting programs to place more focus on this area of accounting. We conducted a nationwide survey of academicians and practitioners to determine the importance, relevance, and delivery of forensic accounting education. Results should aid in setting the future direction and role of forensic accounting practices and education. Results indicate that (1) the demand for and interest in forensic accounting is expected to continue to increase; (2) more universities are planning to provide forensic accounting education; (3) both groups of respondents viewed forensic accounting education relevant and beneficial to accounting students, the business community, the accounting profession, and accounting programs; (4) the majority of 49 suggested forensic accounting topics are considered as very important for integration into the accounting curriculum by both groups of surveyed academicians and practitioners; and (5) the relative importance of these topics varies between the two groups, however, there is a general consensus as to the importance of these topics in forensic accounting.

Forensic accounting is a fast-developing accounting area, especially given today's fraudulent business practices and financial scandals, litigious business environment, and regulatory initiatives. Forensic accounting education has not received adequate coverage in the accounting curriculum as demanded by the marketplace. Forensic accounting courses have emerged in the same fashion as international accounting courses in the 1980s, and e-commerce courses in the 1990s, with individual faculty and accounting programs designing courses based on their interests, skills, philosophies, and demands. We suggest that accounting programs assess the structure, content, and delivery of forensic accounting education in the context of the results presented in this study, and to continue to explore innovative teaching methods and a more integral approach to the coverage of forensic accounting education.

The coverage of forensic accounting in the accounting curriculum should assist graduating accounting students to successfully pursue their careers and ease the transition from the classroom to a professional career.

This study is subject to the limitations of any survey research. First, the apparently homogeneous subjects (accounting faculty and CPA practitioners) may have systematic biases in their perceptions as to the relevance and coverage of forensic accounting in the accounting curriculum. While this should not negate interest in the results, the generalizability of findings beyond that population may be limited. Second, a non-response bias may be present in the

results. It is not possible to determine how non-respondents would have answered. However, as a test of non-response bias, late responses were compared to early responses, assuming that late responses are similar to non-responses (Solomon 1990). There were no significant differences in the responses of early respondents and late respondents.

Third, the 49 forensic accounting topics reported in questionnaires are derived from the extensive review of related literature and content analysis of the selected 21 forensic accounting syllabi. It is possible that these topics do not represent all of the topics that should be covered in forensic accounting education. The list of selected topics is by no means all-inclusive, even though respondents were asked to add topics not covered in the list and some respondents commented that several topics overlap. Finally, results should be applied with care due to the sample size (74 academicians and 20 practitioners) and response rate (both more than 90%). Future research should examine other curriculum design issues not adequately addressed in this study, such as who is best suited to teach a forensic accounting course (e.g., tenured faculty, clinical faculty, practitioners)?; should such a course be a required or elective offering?; where is a forensic accounting course more relevant (e.g., undergraduate, graduate)?; and is a forensic accounting course best appropriate to be taught in the accounting program or team taught with coordination and cooperation with other disciplines (e.g., finance, law)?

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TABLE 1

FORENSIC ACCOUNTING COURSE DESCRIPTION, OBJECTIVES AND ASSIGNMENTS

Course Description	%	Course Objectives	%	Assignments	%
1. An examination of various aspects of fraud prevention and detection	53	1. Provide education on pervasiveness of and the causes of fraud	33	1. Written assignments	100
2. Accounting concern with detection and prevention of fraud	14	2. Explore methods of fraud detection, investigation & Prevention	23	2. Journals	54
3. Study and application of the procedures and techniques used in the prevention, investigation and detection of fraud	13	3. Obtain insight on fraud prevention and indentifying weakness in internal control systems	9	3. Text books	100
4. Cover all of the major methods employees use to commit occupational fraud	10	4. Acquire a broad overview of the nature and magnitude of the problem of fraud	5	4. Discussion and presentation	100
5. Student will learn why fraud is committed, how it will be deterred and how it will be detected	5	5. Provide students an opportunity to gain experience in investigative accounting	10		
6. Learn of the nature and scope of white-collar criminal activity	5	6. Increase fraud awareness	5		
		7. Learn aspects of fraud detection	10		
		8. Understand the role of accountant in prevention, detection and investigation of fraud	5		

TABLE 2  
Response Rate

	Academicians	Practitioners	Total
Deliver	74	20	94
Usable responses	70	20	90
Response Rate	95%	100%	98%

TABLE 3  
Relevance of Forensic Accounting Services

	Percentage					
	Litigation Support		Expert Witnessing		Fraud Examination	
	Academicians	Practitioners	Academicians	Practitioners	Academician	Practitioners
Increase	58	15	53	9	45	8
Remain the same	16	5	21	11	29	12
Decrease	0	0	0	0	0	0
K-W test	12.4***		5.6***		1.1***	

\*\*\*Significant at 1%

\*\*Significant at 5%

TABLE 4  
Curriculum Development of Forensic Accounting

	Number	%
a. Integrate through accounting and auditing course	73	68%
b. Offer a separate forensic accounting course	21	32%
c. Do not cover at all	0	0

TABLE 5  
Please indicate the extent to which you would agree with the following statements:

	Mean responses	Median	Standard Deviation
a. The current accounting curriculum is not sufficiently responsive to society's demand for forensic accounting education and practice	4.25	4	0.992
b. The accounting curriculum should provide forensic accounting coverage	4.02	4	0.913
c. Colleges and universities should encourage and advise students on career opportunities in forensic accounting	3.6	4	0.917
d. Current high profile financial statements fraud cases increase the demand for forensic accounting	3.81	4	1.080
e. There are numerous employment opportunities in forensic accounting	3.52	3	0.84
f. Forensic fieldwork auditing should be integrated into auditing textbooks and audit engagements	4.8	5	0.97

TABLE 6

Perceived obstacles in the integration of forensic accounting education

	Mean responses	Median	Standard Deviation
a. Lack of faculty interest	2.15	3	1.251
b. Lack of administrative interest and support	3.21	4	1.15
c. Lack of student interest	2.06	3	1.085
d. Lack of instructional material including textbooks	3.81	4	1.080
e. Lack of financial resources	3.52	3	1.252
f. Lack of job opportunities	2.48	3	1.023

**TABLE 7**  
**CURRICULUM CONTENT: COMPARISON OF ACADEMICIANS VS. PRACTITIONERS**

Academicians			Curriculum Content	K-W Chi-Square	Practitioners		
Rank	Mean Response	Standard Deviation			Rank	Mean Response	Standard Deviation
1	4.52	0.74	Fundamentals of fraud	3.580	1	4.30	0.77
2	4.41	0.83	Financial statement fraud	4.093*	2	4.23	0.83
3	4.32	0.83	Types of fraud (e.g., employees, management)	6.467**	8	4.07	0.86
4	4.24	0.91	Cooking the books and problems in accounting	1.356	4	4.12	0.93
5	4.23	0.82	Anti-fraud controls	2.074	13	3.96	1.17
6	4.21	0.93	Elements of fraud: pressure, opportunity and rationalization	8.462**	16	3.91	0.91
7	4.18	1.05	Internal control evaluation	1.375	5	4.10	1.10
8	4.15	0.86	Theory and methodology of fraud examination	0.001	7	4.07	1.14
9	4.13	0.85	Principles of ethics and corporate code of conduct	0.250	6	4.09	0.91
10	4.09	0.82	Fraud detection and deterrence programs	2.175	10	4.00	0.77
11	4.04	0.92	Anti-fraud auditing standards	0.504	18	3.81	0.90
12	4.03	0.97	Analytical review procedures	0.067	9	4.00	0.97
13	3.96	.89	Anti-fraud criteria	4.406*	24	3.67	1.12
14	3.95	1.02	Environmental and business red flags	8.818**	29	3.60	1.14
15	3.80	1.02	Cyber and computer fraud	.922	11	3.99	1.02
16	3.89	.90	Anti-fraud training	.378	17	3.88	1.17
17	3.88	.96	Anti-fraud education	.105	20	3.76	1.17
18	3.87	.96	Professional standards pertaining to forensic accounting	.880	15	3.91	1.11
19	3.83	1.04	Manipulation of related party transactions	.951	12	3.98	.89
20	3.78	1.12	Effective report writing	10.585**	3	4.22	.88
21	3.74	1.11	Earnings management	3.199	30	3.56	.98
22	3.73	1.15	Financial reporting process and analysis	5.18	23	3.71	.93
23	3.70	1.03	Criminology and white-collar and economic crimes	.005	22	3.72	1.00
24	3.69	1.17	Financial reporting standards and principles	.476	19	3.79	1.05
25	3.59	1.15	Techniques in locating hidden assets	4.671*	14	3.94	.84
26	3.58	1.03	Legal elements of fraud	.749	21	3.72	.96
27	3.57	1.18	Corporate governance	3.137	38	3.36	.962
28	3.48	1.05	Conducting internal investigations	.964	28	3.60	.88
29	3.43	.96	Security and privacy	.041	34	3.50	.95

Academicians			Curriculum Content	K-W Chi-Square	Practitioners		
Rank	Mean Response	Standard Deviation			Rank	Mean Response	Standard Deviation
30	3.38	1.21	Statistical sampling	1.925	43	3.24	1.02
31	3.36	1.08	Careers in forensic accounting	.415	42	3.25	1.12
32	3.35	1.09	Knowledge of the legal system	3.744	27	3.65	.82
33	3.32	1.12	Occupational fraud	1.721	32	3.52	1.01
34	3.31	.883	Bribery and corruption investigation	.583	45	3.24	1.06
35	3.30	1.14	Conflicts of interest investigating techniques	4.894*	26	3.65	.90
36	3.28	1.08	Intellectual property fraud	.275	47	3.22	1.03
37	3.27	1.03	Compliance with applicable laws and regulations	8.739**	25	3.65	.98
38	3.26	1.22	Interview skills and legal aspects of interviews	.475	36	3.44	1.01
39	3.24	1.17	Crime control techniques	.696	39	3.36	.93
40	3.17	1.11	Shareholder litigation	1.471	40	3.33	1.12
41	3.15	1.05	Professional organizations sponsoring forensic accounting	4.447**	48	2.86	1.08
42	3.05	1.04	Resolution of allegations of misconduct	6.923*	37	3.40	.84
43	3.05	1.20	Rules of evidence	8.470*	33	3.51	1.08
44	2.92	1.13	Business valuations and cost estimates	7.806*	41	3.33	.977
45	2.89	1.16	Expert testimony and expert witness techniques	16.329*	35	3.49	.98
46	2.85	1.15	Litigation consulting techniques	22.069*	31	3.54	.95
47	2.82	1.09	Modeling and discounting future damages	10.601*	46	3.24	.83
48	2.50	1.14	Trial and cross-examination	21.383*	44	3.24	1.01
49	2.06	.97	Valuation expert in divorce	30.832*	49	2.86	1.13

\* Significant at 5%

\*\* Significant at 1%

# CURRICULUM VITAE

## First Author

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## HIGHER EDUCATION HISTORY

Year	Level	University	Majoring in
1991	Undergraduate	AIRLANGGA University, Indonesia	Accounting
2000	Master Degree	GADJAH MADA University, Indonesia	Accounting
2005	Doctoral Degree	GADJAH MADA University, Indonesia	Accounting

## PROFESSIONAL TRAINING

Year	Training
2007	Enterprise Risk Management
2007	Assesor for higher education in National Accreditation Board
2008	Structural Equation Model
2008	Hedging Accounting Standard
2010	IFRS Train The Trainers
2010	IFRS for Financial Accounting Lecture
2011	Public Accountant Act

**JOB EXPERIENCE**

Position	Institution	Year ... until. ...
Trainer	Indonesia Investigation Board	2008-2010
Assesor	Indonesia Higher Education Accreditation Board	2007-now
Head of Accounting Professional Education Program	Trisakti University	2006 until now
Member of Mineral Research Study	Trisakti University	2006 until now
Lecturer	Trisakti University	1994 until now

**TEACHING EXPERIENCE**

Subject	Level	Year ... until. ...
Accounting Theory	Undergraduate	2005 until now
Financial Statement Analysis	Undergraduate	2005 until now
Research Method	Undergraduate	2005 until now
Audit	Master Degree	2008 until nw
Accounting Seminar	Undergraduate	2010 – 2011
Financial Statement Analysis	Master Degree	2006 until now
Research Method	Master Degree	2007 until now
Research Method	Doctoral Degree	2011 until now

**THESIS SUPERVISOR**

Year	Title
2008	The Influence of Growth, Modal structure and liquidity on Expected Return
2008	The Analysis of Factors which can influence on Financial Distress
2009	The Analysis of Internal Control at Insurance Companies
2009	The Influence of Working Capital, Efficiency, Capital Structure, Size and Foreign Ownership on Profitability
2009	Income Smoothing On Indonesia Listed Manufactured Companies 2005-2007
2009	The Analysis of Financial Disclosure Timeliness
2009	The Influence of Financial Performance On Firms Value with CSR and GCG as Moderating Variables
2009	The Role of GCG as Moderating Variables on The Relationship Between Earnings Management and Firms Value
2010	The Implementation of BALANCE SCORECARD at GRAMEDIA
2010	The Relationship Between Social Responsibility on Financial Performance
2010	The Factors which influencing on CSR Disclosure
2010	The Influence of Cashflow, Value Added, Dividend, Financial Performance on Stock Returns
2010	The Intensity of Auditor Rotation
2010	Voluntary Disclosure and Firm Performance
2010	Corporate Governance on Financial Distressed Firms
2010	The Factors Which Influencing Audit Delay
2011	The Financial Report Quality on Pension Fund Firms
2011	The Intellectual Capital on Finance Industries
2011	The Influence of Competence and Independence on Audit Quality
2011	The Influence of Ethics on Professionalism Public Accountant
2011	COSO Internal Control and Performance

## RESEARCH PAPERS

### A. Published Papers

Year	Title	Name of Journal
2002	Conservatism, value relevance and Earnings Management: The Implication of Feltham-Ohlson Model	Indonesia Accounting Research Journal
2003	The Influence of Competence and Independence on Audit Opinon	Indonesia Accounting Research Journal
2004	Empirical Evidence of The Influence Auditor Specialization Industry on Earnings Response Coefficient	Indonesia Accounting Research Journal
2005	Organization Control and <i>outcomes negotiated transfer pricing</i>	Indonesia Accounting Research Journal
2006	An Empirical Analysis of Auditor Litigation	Indonesia Accounting Research Journal
2007	Auditor tenure and the quality of earnings	Proceedings 8 <sup>th</sup> Asian Academic Conference
2008	Is mandatory rotation useful: Case in Indonesia?	Proceedings 20 <sup>th</sup> Asian Pacific Accounting Conference
2009	The Role of Audit Committee and Risk Management Committee on Insurance Firms	Research Media of Accounting, Auditing and Information
2010	The IFRS adoption: contribution to valuation theory	Journal of Economics, Business & Accountancy
2010	The Cash Flow from operations and accounting quality	Accounting, Business Management and Public Sector Journal
2011	The effect of IFRS implementation on earnings quality: Case in Japan and Indonesia	Osaka Sangyo University Journal of economics

## B. Presentation

Year	Title	Presented in
2007	Auditor tenure and the quality of earnings	8 <sup>th</sup> Asian Academic Accounting Conference
2008	Is Mandatory Rotation Useful?	20 <sup>th</sup> Asian Pacific Accounting Conference, Paris, France
2009	The Effect of IFRS Implementation on Earnings Quality: Case in Japan and Indonesia	10 <sup>th</sup> Asian Academic Accounting conference, Turkey
2011	Accounting education towards IFRS implementation in Indonesia	12 <sup>nd</sup> Asian Academic Accounting Conference, Bali, Indonesia
2011	The Quality assurance for higher education accounting program in Indonesia	23 <sup>rd</sup> Asian Pacific Accounting Conference, Beijing, China
2012	The Financial Reporting in Indonesia	Kwansei Gakuin University, Japan
2012	Good University Governance	Institute Economic University

## C. Reviewer

Year	Program	Publisher
2008	Reviewer of Excellence Younger Researcher Program	Indonesia University
2009	Reviewer of National Symposium in Accounting	Indonesia Institute of Accountants
2010	Journal of Economics and Business Indonesia	Gadjah Mada University
2011	Reviewer Journal of Accounting Business & Management	MALANGKUCECWARA ECONOMIC SCHOOL

**ACADEMIC SOCIETY AFFILIATION**

Year	Descriptions
2010-2012	Jakarta's Region Coordinator of Indonesia Institute of Accountants
2010 - now	Head of Government Financial Association
2009- now	Member of American Accounting Association
2006 - now	Member of Indonesia Economics Assosiation

**ACHIEVEMENTS**

Year	Descriptions	Host
2002	The second best researcher	Trisakti University
2003	The third best researcher	Trisakti University
2002, 2005	Best Research Paper	Indonesia Institute of Accountants
2002	The second best paper research	Gadjah Mada University
2010-2012	Research Collaborator	Japan Foundation

## Second Author

### CURRICULUM VITAE

DATA PRIBADI		
	Nama	: Hidayatullah,SE.,Ak.,M.Si
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INFORMASI PENDIDIKAN			
Lulus	Program Studi	Predikat	Kampus
2007	Sarjana Ekonomi	Sangat memuaskan	Fakultas Ekonomi Universitas Trisakti
2008	Program Profesi Akuntansi	Sangat memuaskan	Fakultas Ekonomi Universitas Trisakti
2010	Magister Akuntansi	Sangat memuaskan	Fakultas Ekonomi Universitas Trisakti

<b>RIWAYAT PEKERJAAN</b>			
<b>Tahun</b>	<b>Perusahaan</b>	<b>Jabatan</b>	<b>Rincian Pekerjaan</b>
2011 - now	KAP Jansen Ramdan	Quality Assurance	Menjamin kualitas pekerjaan dan perikatan audit
2011	Trisakti School Of Management	Honoror	Mengajar mata Kuliah <ul style="list-style-type: none"> <li>- Financial Auditing II</li> <li>- Intermediate Accounting I</li> <li>- Financial Accounting II</li> </ul>
2009 - 2011	KAP Drs. Chaeroni & Rekan	Supervisor	General Audit <ul style="list-style-type: none"> <li>- Membuat rencana audit termasuk merancang prosedur audit</li> <li>- Memimpin audit lapangan</li> <li>- Membuat laporan audit</li> </ul> Jasa kompilasi <ul style="list-style-type: none"> <li>- Menyusun laporan keuangan dimulai dari perancangan buku besar hingga menjadi laporan lengkap</li> <li>- Melakukan perhitungan pajak badan</li> </ul>
2009 - Now	Binus University	Dosen Tetap  FM Subject Content Specialist-Accounting Information Ssystems and Data Based	<ul style="list-style-type: none"> <li>- Melakukan revisi dan perubahan atas silabus perkuliahan jurusan akuntansi khusus mata kuliah akuntansi, audit dan sistem informasi akuntansi</li> <li>- Melakukan bimbingan skripsi untuk mahasiswa akuntansi dan ganda akuntansi dan sistem informasi</li> <li>- Merancang dan membuat penelitian ilmiah yang berkaitan dengan bidang akuntansi, keuangan, audit dan sistem informasi akuntansi</li> <li>- Melakukan pengajaran di kelas yang berkaitan dengan mata kuliah akuntansi dan audit.</li> <li>- Melakukan student advisory, pembimbingan bagi mahasiswa bermasalah dalam hal pembelajaran dan motivasi.</li> <li>-</li> </ul> Mata Kuliah yang pernah di ajar : <ul style="list-style-type: none"> <li>- Akuntansi Keuangan</li> <li>- Audit 2</li> <li>- Audit Berbantuan komputer ( ACL)</li> <li>- Sistem Informasi Akuntansi</li> <li>- Accounting Software Package (Myob)</li> </ul>
2008 -2009	KAP Kanaka Puradiredja, Soehartono	Auditor	General Audit <ul style="list-style-type: none"> <li>- Membuat rencana audit termasuk</li> </ul>

			<ul style="list-style-type: none"> <li>- merancang prosedur audit</li> <li>- Memimpin audit lapangan</li> <li>- Membuat laporan audit</li> </ul>
2007 - 2008	KAP Drs. Chaeroni & Rekan	Senior	<p>General Audit</p> <ul style="list-style-type: none"> <li>- Membuat rencana audit termasuk merancang prosedur audit</li> <li>- Memimpin audit lapangan</li> <li>- Membuat laporan audit</li> </ul> <p>Jasa kompilasi</p> <ul style="list-style-type: none"> <li>- Menyusunan laporan keuangan dimulai dari perancangan buku besar hingga menjadi laporan lengkap</li> <li>- Melakukan perhitungan pajak badan</li> </ul>
2006 - 2007	PT Ciriayasa Engineering Consultant	Ka.Bag Keuangan & Akuntansi	<ul style="list-style-type: none"> <li>- Membuat dan merancang sistem pembukuan perusahaan dengan menggunakan software akuntansi myob, menghitung pajak karyawan dan perusahaan.</li> <li>- Menjadi koordinator tenaga ahli proyek perusahaan atas paket pekerjaan beberapa departemen kelistrikan dll.</li> </ul>
2005- 2007	Trisakti School of Management	Senior Asdos	<ul style="list-style-type: none"> <li>- Mengajar matakuliah, akuntansi biaya, akauntansi keuangan lanjutan, akuntansi keuangan</li> <li>- Membuat soal ujian, mengawas dan memeriksa ujian</li> </ul>
2005 - 2007	Universitas Trisakti	Senior Asdos	<ul style="list-style-type: none"> <li>- Mengajar matakuliah statistika, akuntansi keuangan, akuntansi biaya, lab dasar-dasar akuntansi, lab akuntansi biaya, lab audit</li> <li>- Membuat soal ujian</li> <li>- Membuat bahan pengajaran kelas</li> </ul>

<b>PENGALAMAN AUDIT</b>	
<b>Tahun</b>	<b>Mata Kuliah</b>
2011	Audit- PT Usaha Gedung Bank dagang Negara AUP- PT HEKSA Life Insurance
2010	Audit- PT Nayaka Era Husada Audit- Komite Nasional Untuk Keselamatan Instalasi Listrik (KONSUIL) Audit- PT Rindang Sejaterah Finance Audit- PT Java Energy Solution Audit- PT Usaha Gedung Bank Dagang Negara
2009	Audit- PT Nayaka Era Husada

	Audit- Komite Nasional Untuk Keselamatan Instalasi Listrik (KONSUIL) Audit- PT Rindang Sejaterah Finance Audit- PT Usaha Gedung Bank Dagang Negara Audit- Dana Pensiun Jamsostek Audit- Dana Pensiun Mandiri IV Audit- Medco Agro Groups Plantation Audit- SWA Groups Plantation Audit- ASDP Indonesia Ferry
2008	Audit- PT Aichitex Indonesia Audit- Dana Pensiun Bank DKI Audit- Dana Pensiun Mandiri III Audit- Dana Pensiun Jamsostek Audit- Dana Pensiun Mandiri IV Audit- SWA Groups Plantation
2007	Audit- PT Aichitex Indonesia Audit- Dana Pensiun Bank DKI Audit- Dana Pensiun PLN

<b>ORGANISASI</b>			
2011 - 2014	IAI KAPd Wilayah Jakarta	Wakil Ketua	<ul style="list-style-type: none"> <li>- Merancang pelatihan dan seminar yang berbasis kampus guna sosialisasi perkembangan dunia akuntansi</li> <li>- Melakukan seminar dan pelatihan berbasis kampus</li> <li>- Melakukan kerjasama kegiatan dengan kampus-kampus yang memiliki jurusan akuntansi</li> </ul>
2009 - now	Ikatan Alumni PPAk Usakti	Ketua	<ul style="list-style-type: none"> <li>- Melakukan koordinasi dan pendataan perkembangan alumni</li> <li>- Merancang kegiatan alumni</li> </ul>

Demikianlah CV ini buat segala informasi yang terdapat didalamnya benar adanya.

Jakarta, 31 Mei 2012



Hidayatullah, SE., AK., Msi