

Forensic Audit Practices to Improve Students' Understanding of Anti-Corruption

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Article Info	Abstract
Article history: Received: December 15, 2025 Accepted: March 13, 2026 Published: March 27, 2026 Keywords: Anti-corruption Comprehension Forensic audit Practices This article is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License © 2026 Bubungan Tinggi: Jurnal Pengabdian Masyarakat	Corruption is a major problem that must be resolved in Indonesia. The number of corruption cases in Indonesia is increasing, and Indonesia's Corruption Perception Index is only 34. Of course, this achievement is still far from expectations; concrete actions are needed to raise public awareness and participate in the process of resolving corruption in Indonesia. This community service activity was carried out at STIE GICI Bekasi. This activity was attended by 12 students from STIE GICI, Bekasi, with the purpose of improving the ability to detect and prevent corruption. This community service employed a case study design because the focus is on the effectiveness of anti-corruption strategies. The results of this PKM are expected to increase students' understanding of the benefits of forensic audits in detecting and preventing potential corruption. The implication of this activity is an increase in anti-corruption understanding among the younger generation.
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INTRODUCTION

One of Asta Cita's missions in achieving Indonesia Emas 2045 is political, legal, and bureaucratic reform, as well as the eradication of corruption and drugs. Of course, this mission is a foundation for all aspects and levels of Indonesian society to take part in achieving it so that the goal of Indonesia Emas 2045 can be realized. In political, legal, and bureaucratic reform, eradicating corruption is the problem that seems to be the most complicated and complex, because it is difficult to eradicate. This can be seen based on existing data. In Indonesia, the resolution of corruption problems is still low, as reflected in the Indonesian corruption perception index data for 2020-2024, the value is still below 40. This condition certainly has a significant impact on community development and the country's economy. According to [Sargiacomo et al. \(2024\)](#), in their research analyzing fraudulent and corruptive acts, it was found that the networks involved were quite complex. They included large groups of individuals involved in the processes. It has been shown that anti-corruption audits are also important as a retrospective and prospective control tool, providing the possibility of actual detection and prevention of systemic fraud, and forward-looking analysis allows predicting the probability of future corrupt acts. The level of corruption is determined by qualitative and quantitative parameters that describe the effectiveness of a country's legal, economic, and social systems, because corruption is a negative phenomenon in the social and economic spheres ([Maistrenko et al., 2024](#)). Corruption reduces trust in the authorities. It adversely affects economic development, social justice, and the rule of law. Corruption was and remains a big problem in Indonesia. In fact, there are some indications that corruption continues to increase. [Vutumu et al. \(2025\)](#) stated that corruption cases illustrate the

potential of forensic accounting to not only reclaim lost funds but also to instigate proactive policy changes, such as the adoption of continuous-audit dashboards and enhanced due diligence frameworks.

Corruption has plagued Indonesia for decades. Despite ongoing efforts by the current government to address corruption, it remains widespread and deeply entrenched. There is now a growing consensus that forensic auditing is urgently needed to help detect and reduce corruption and to contribute to improving financial and economic recovery. To improve the comprehension of anti-corruption, there needs to be a strong synergy between the government's desire, how much the government has the determination to really eradicate corruption, then the readiness of legal instruments, which are tools that can provide a deterrent effect on perpetrators of corruption in Indonesia, as well as public awareness, in understanding the right and correct way to detect the possibility of corruption so that prevention can be carried out or corruption can be minimized. [Maulidi et al. \(2025\)](#) stated that an anti-corruption culture is very important because it is the main foundation in forming an honest, responsible, and high-integrity character, which is an important provision for life in the future. Therefore, the synergy needs to be implemented in real terms, with support from the government to prepare legal instruments, and also help the community to realize the importance of eradicating corruption by carrying out activities in order to increase understanding of anti-corruption in society. Students who attend this activity are also expected to be able to help by expanding and conveying the results of this community service activity to the surrounding environment.

However, on the other hand, there are quite significant obstacles regarding the community's ability to access and understand anti-corruption properly, and definitely due to the lack of knowledge about it in society. If this condition cannot be overcome, of course, it will make it increasingly difficult to achieve the goal of Indonesia Emas 2045, and it will also be increasingly difficult to increase the eradication of corruption in Indonesia.

The purpose of this community service activity (PKM) is to be an inseparable part to be able to maximize tasks and responsibilities properly in order to help in providing knowledge and understanding to STIE GICI students in Bekasi to be able to utilize forensic audit practice appropriately and correctly so that it is expected to increase anti-corruption awareness and can suppress the occurrence of corruption in society. In addition, the selection of students is a priority in this activity because STIE GICI Bekasi students still do not fully understand the use of forensic audits in preventing corruption, and it is also in the effort to achieve Indonesia Emas 2045. It is hoped that with increased awareness among students, it will certainly also be able to provide a significant impact on the eradication of corruption in Indonesia, which will lead to the achievement of fair and equitable welfare in the development of Indonesian society, as well as contribute to the improvement of the anti-corruption ecosystem of the state, both at the macroeconomic level and at the microeconomic level. Besides that, the purpose of this community service is to explain basic forensic audit tools to strengthen controls and readiness to apply such tools to combat corruption.

From these reasons above, there needs to be synergy between communities to be able to realize an Indonesia that is free from corruption, which is not only able to improve community welfare but also has an impact on intellectual development, especially in absorbing knowledge that is useful in detecting and preventing the possibility of corruption, so that more people will have the awareness to play an active role in eradicating corruption by providing education, socialization, or understanding to the community regarding the importance of having an anti-corruption attitude. Society can support the government by reporting cases of corruption.

In addition to that, this community service activity also aims to provide solutions to problems or obstacles faced by the government in reducing the high level of corruption in Indonesia by utilizing and using the practice of forensic audit to enhance the comprehension of anti-corruption so that it will be easier for students to reduce the possibility of corruption, and of course this activity can also have a good impact on the community, especially students of STIE GICI, Bekasi.

METHODS

This community service activity was carried out at STIE GICI Bekasi, Jl. Lapangan Multiguna No.3 RT 002/RW 009, Margahayu Village, East Bekasi District, Bekasi, West Java 17113, on Monday, December 15, 2025. This activity began with a face-to-face meeting and a brief presentation on the key points to be clarified in utilizing forensic audit practices to enhance understanding of anti-corruption. The activity also included discussions and solutions to any challenges or obstacles encountered in understanding the material presented. Participants who attended consisted of students of STIE GICI, Bekasi campus, as many as 12 (twelve) students, and as a companion was 1 (one) lecturer from STIE GICI. The community service employed a case study design because the focus is on the effectiveness of anti-corruption strategies. Case studies used as a basis or an instrument that enabled to offer accurate exposition into the state of corruption in Indonesia, in addition to the level of effectiveness in thwarting it

The mechanism or procedures for implementing this community service activity are:

1. Providing an explanation and education on utilizing the practice of forensic audit to enhance the comprehension of anti-corruption.
2. Providing an opportunity for participants to practice directly to the community regarding the importance of understanding anti-corruption properly and correctly, as well as how to detect and prevent possible acts of corruption

RESULTS AND DISCUSSION

Corruption is not only a violation of the law but also a form of abuse of trust that undermines public services, social trust, and the quality of development. Therefore, anti-corruption education needs to be delivered in a practical, not merely normative, manner. One relevant approach is utilizing forensic auditing practices to help the public understand how fraud, budget irregularities, and document manipulation can be objectively identified through evidence, transaction patterns, and data tracing ([Kaur et al., 2022](#); [Naz & Khan, 2025](#)).

Improving understanding of anti-corruption can be achieved through the use of forensic auditing practices. Forensic auditing is an examination oriented towards evidence, fact-finding, and analysis of indications of fraud or irregularities that can be used in investigations and law enforcement. In the context of public education, forensic auditing practices can be utilized as a learning tool to demonstrate that corruption often leaves traces, such as price markups, fictitious procurement, inconsistent documents, conflicts of interest, irregular transactions, or discrepancies between reports and field conditions. Research findings indicate that forensic accounting/auditing contributes positively to fraud detection and prevention, especially when supported by sound auditing skills, audit technology, and reporting systems ([Achmad et al., 2024](#); [Kaur et al., 2022](#); [Naz & Khan, 2025](#)). Therefore, anti-corruption education can be made more concrete through case simulations, simple evidence analysis, and discussions of red flags so that participants understand that corrupt behavior can be recognized, traced, and proven.

From this activity, it was found that practice in forensic audit is an examination-based knowledge for detecting and preventing corruption; it has advantages that need

to be immediately applied to the community. [Aboud & Robinson \(2020\)](#) investigate the effectiveness of fraud prevention and detection techniques, including data analytics, and identify and understand potential barriers to the implementation of forensic audit techniques. The research found that although there are data analytics, there is a lack of use of the data analytics as an effective tool in combating fraud. Meanwhile, [Afriyie et al. \(2023\)](#) research the extent to which forensic auditing is a new trend that goes beyond normal auditing methods and procedures to identify fraud. And the need for accountants to have sufficient knowledge and skills to investigate and proactively audit to control fraud. Detect defective internal controls and corporate mismanagement. Hence, there is a great need for skilled forensic accountants to detect weak systems. Forensic auditing is a vital tool for companies to detect corporate fraud and minimize financial risks ([Polo, 2023](#)).

However, an integrated system is needed so that the comprehension of anti-corruption can be a new and good breakthrough in suppressing the possibility of corruption in society. The fundamental step for an organization is to overcome potential corruption before it is revealed.

Early detection can begin with recognizing risk indicators, such as unusual lifestyle changes, uniform or fabricated supporting documents, work paid for but not completed, affiliated vendors, recurring payments without a clear basis, and weak segregation of duties. Preventive measures need to be implemented through several steps: (a) strengthening internal controls and audit functions; (b) building a culture of integrity and compliance; (c) using audit technology or data analytics to identify anomalies; (d) providing a secure whistleblowing channel; and (e) consistently following up on each report. Research shows that mature internal controls and internal audit functions are associated with a reduced risk of corruption in local governments, while an effective whistleblowing system requires concrete protections, clear reporting channels, and institutional support to ensure whistleblowers do not fear retaliation ([Baljija & Min, 2023](#); [Putra et al., 2022](#); [Shidqi & Arfiansyah, 2025](#)). Therefore, corruption prevention must be viewed as a shared responsibility between individuals, organizations, and society.

According to [Erbuga \(2022\)](#), deterring anti-corruption acts is more effective than recovering from the harm. [Elumilade et al. \(2021\)](#), in their research, emphasize the need for financial institutions and regulatory bodies to adopt innovative fraud prevention strategies while maintaining compliance with governance and security standards. Therefore, several things that are noted in the practice of forensic audit activities to enhance the comprehension of anti-corruption for STIE GICI Bekasi students can be concluded as follows:

1. The practice of forensic audit, based on improving knowledge of corruption detection and prevention, is expected to increase efficiency and effectiveness in minimizing the occurrence of corruption by strengthening the internal control system in public administration.
2. An introduction to methods of detecting and preventing acts of corruption by using the practice of forensic audit is expected to make it easier to detect embezzlement or financial misappropriation.
3. The practice of forensic audit must continue to be provided to all students, because by having good knowledge in forensic audit, it will have an impact on increasing understanding of anti-corruption.
4. To further increase public awareness, not only among students, in realizing the importance of understanding anti-corruption, the practice of forensic audit must be socialized through collaboration between educational institutions and anti-corruption institutions so that it will be easier to reduce the occurrence of corruption, which is

detrimental to the state, more effectively and efficiently.

5. Increasing understanding of anti-corruption among students is the most important part in realizing the ideals of Indonesia Emas 2045.

Documentation of community service activities is shown in Figure 1.



Figure 1 (a) Community service activities theme and (b) STIE GICI Bekasi Student Participants

From this activity, we found that it can be very helpful to introduce students to the importance of understanding and having forensic audit practice properly and correctly, so that it can be utilized and used to detect and prevent corruption that occurs in the community. The activity was a closed session with a discussion on how to use the practice of forensic audits to detect and prevent the possibility of corruption. Participants who attended consisted of students of STIE GICI, Bekasi campus, as many as 12 (twelve) students, and as a companion was 1 (one) lecturer from STIE GICI. The results of this activity are expected to be that all participants who attend the implementation of the activity not only understand the purpose of the activity, but can also apply the practice of forensic audit to enhance their comprehension of anti-corruption, so that it can reduce the occurrence of corruption in society.

The results of this community service activity have not yet resulted in immediate behavioral changes, specifically instilling an anti-corruption spirit in students. However, students have gained new knowledge from this community service. The recommendation for this community service activity is to help eradicate corruption; a forensic audit plays a crucial role. On a broader scale, a forensic audit, as a combination of accounting and investigative tools, supports excellent governance and helps the government expand. Governments have responsibilities, which are seen as an urgent necessity for improving anti-corruption culture. To sum up, forensic auditing is a comprehensive process that calls for knowledge of not only accounting and auditing practices but also the legal system. [Daud \(2023\)](#) stated that to improve anti-corruption, a strategy is needed to strengthen legal protection, empower whistleblowers, and instill a culture of integrity.

[Zafar et al. \(2025\)](#) stated that beyond detecting fraud, forensic audits proactively identify weaknesses in financial controls and recommend stronger governance structures. This opinion is reinforced by [Karim et al. \(2025\)](#) in their research, which concluded that in environments marked by high corruption and limited legal protections, forensic auditing helps restore trust by promoting responsible conduct.

In consequence, in relation to these matters, it is necessary to adapt the use of practices of forensic audit to enhance the comprehension of anti-corruption by implementing an effective method that can be absorbed and practiced directly by students; therefore, this activity must continue to be carried out to more people in other regions throughout Indonesia, not only to students. Adoption of advanced technology and strong policy enforcement, as well as the integration of digital forensic tools, such as blockchain

analysis and predictive modeling, are also needed to further empower forensic auditing to tackle more sophisticated financial crimes.

CONCLUSION

From the results of this activity, it can be concluded that students of STIE GICI, Bekasi, still do not completely understand how to utilize and use the practice of forensic audit to enhance the comprehension of anti-corruption; therefore, this activity is very helpful to introduce students to the importance of understanding and having forensic audit practice properly and correctly so that it can be utilized and used to detect and prevent corruption that occurs in society. Through this activity, it is hoped that it can also increase awareness among students so that they can fulfill their responsibilities as Indonesian citizens well and assist the government in suppressing the high level of corruption in society, so that community development can be achieved optimally and can improve the welfare of the Indonesian people. However, there are some challenges related to the eradication of corruption acts, as follows: (1) Technological advancements and fraud schemes are more sophisticated, (2) Restricted access to personal data, (3) Confidentiality and adherence to legal standards in evidence collection, and (4) Requires significant costs and time.

CONFLICTS OF INTEREST

There is no conflict of interest.

AI DISCLOSURE STATEMENT

The author did not use any tools during the preparation of this work. This research was prepared, researched, written, and edited without the aid of artificial intelligence (AI) techniques.

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