

Fraud Patterns of The Accreditation In Accounting Programs Of Vocational Schools

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Abstract: This study aims to determine whether a pattern of fraud has occurred in Vocational High Schools during the document preparation process and during the accreditation visitation process. The research was conducted using qualitative method with descriptive analysis approach. The results showed that there had been a pattern of fraud that occurred in the fulfillment of documents and the implementation of accreditation visitations in accounting program.

Keywords: Fraud pattern, Accreditation Fraud, Vocational High School Accreditation.

Introduction

Preamble to the Constitution article 4 states "educating the life of the nation", In line with this, the government has made various efforts through policies in the field of education. The goal of the state in educating the life of this nation can be achieved well if educational institutions in Indonesia have implemented a learning process that runs in accordance with applicable regulations and norms without any academic fraud. Academic fraud or fraud is a form of fraud that is carried out dishonestly with the aim of obtaining benefits for those who deliberately cheat. Cheating generally occurs because of pressure to commit fraud or an urge to take advantage of existing opportunities. This fraud does not only occur in profit-oriented institutions, but often occurs in non-profit-oriented institutions, for example educational institutions.

Currently, Indonesia as a developing country is working hard to eradicate corruption. Even corruption is getting worse. What is interesting is that the Supreme Court's decision on the Crime of Corruption from 2003 - 2011 shows that more than 70% (seventy percent) of corruption actors in Indonesia are highly educated (Wilopo, 2013). It is unfortunate that this corruption also occurs in the world of education. One of the government's efforts to improve the quality of education is stated in Law Number 20 of 2003 concerning the National Education System which states that it is necessary to develop and simultaneously develop an education quality control system through three quality control programs.

The quality control program which aims to build a quality control system consists of standardization, accreditation and certification. The education unit continuously carries out learning activities guided by these three programs. The background of the existence of the school accreditation policy in Indonesia is that every citizen has the right to receive quality education as stated in the Preamble to the 1945 Constitution (UUD 1945). To be able to provide quality education, each education unit must meet the standards carried out through accreditation of the appropriateness of each education unit in carrying out its program of activities.

Accreditation activities that must be carried out by each education unit are described in Law Number 25 of 2000 concerning the National Development Program (PROPENAS) 2000 - 2004 which states that to improve the quality of education it is necessary to develop a school accreditation system that is fair and equitable for both

public schools and private schools. The purpose of implementing this school accreditation is for knowledge, namely in order to find out how the feasibility & performance of the school refers to the quality developed based on action indicators in carrying out good learning activities in the school environment.

Prior to this research, there was almost the same research related to the implementation of school accreditation, research conducted by Hartini (2010) examined the Effectiveness of High School Accreditation Implementation (Study on Implementation Effectiveness and Impact of School Accreditation on Quality Assurance Efforts of Senior High School Education in West Java) . The results of the study conclude that (1) there is a lack of understanding of school principals, teachers and other staff about accreditation. Accreditation is still considered an obligation in filling out instruments based on 8 national education standards. In terms of the accreditation function, it can be concluded that it has not worked optimally. (2) The implementation of this accreditation is in line with established policies and technical guidelines, however there are problems in determining the quota of schools to be accredited which are inconsistent with the number of schools (3) The profile of the results of high school accreditation in West Java has gone through an increase in the number of schools who obtained accreditation A, which is more than 75%. In other words, the school ranks have not been able to justify the quality or describe the true quality of the ranks.

The East Java National Accreditation Board for Schools / Madrasahs in December 2015 revealed that there had been a decrease in the value of accreditation results at the SMA and SMK levels. The decline in accreditation results should not occur much in educational institutions considering that each level of educational institutions has supervisors from the local Education and Culture Office who continuously monitor and provide evaluation of the ongoing learning activities of educational institutions. This reduction in results should be used as a reference for policy and evaluation of education programs in East Java for the following year. Even though the education unit has made every effort to prepare accreditation documents, sometimes the resulting scores are not as expected. It is in fulfilling this document that the educational unit often commits fraud which is done intentionally or unintentionally.

Referring to the above problems, the authors conducted this research, with the hope of providing input and information about the frauds that occurred during the preparation of accreditation documents, so that the relevant Education Office could provide the right solutions to educational institutions and make policies that could minimize fraud that could be carried out by educational institutions at the time of the next accreditation. In this study the authors took an active role in every activity carried out related to accreditation activities, starting from the formation of the executive team committee, preparing documents, conducting visitations and evaluating the results of accreditation.

Literature Review

Fraud

The Audit Board of Indonesia (2007) defined fraud as a type of illegal action that is carried out on purpose to obtain something by deception. CresseyinTuanakotta (2007) argued that there are three main triggers of fraud known as the "fraud triangle" so that someone is compelled to commit fraud, those triggers are:

- a. *Opportunities*. The opportunity to commit fraud is always there at every person's position in the organization. In general, management in an organization has a greater chance of committing fraud than its employees. Conditions or situations where the opportunity is available that allows someone to commit or cover up dishonest acts. Usually this happens because of weak internal control, lack of supervision and / or abuse of power.

- b. *Pressure*. The pressure that occurs in an organization is also one of the causes of fraud. According to Statement on Auditing Standards (SAS) No. 99, there are four types of conditions that generally occur due to pressures, namely financial stability, external pressure, personal financial needs, and financial targets.
- c. *Rationalization*. This happens when someone builds a justification for the fraud he has committed. The perpetrator will seek justification as an excuse that the fraud he committed is not an act of fraud. Generally, the perpetrator knows that what he did is fraud, but after looking for justification and finding it in the surrounding environment, that the surrounding environment also considers the fraud he committed to be a natural thing, so the perpetrator will convince himself that the fraud he committed is a natural thing too. Usually rationalization or justification is done before doing something, not after doing something.

Accreditation

Accreditation is a systematic and comprehensive school assessment activity through self-evaluation and external evaluation (visitation) to determine school feasibility and performance. Accreditation is an activity to assess the feasibility and performance of a school based on criteria (standards) that have been set and carried out by the National School Accreditation Board (BASNAS), the results of which are realized in the form of recognition of the eligibility rating as regulated in the Decree of the Minister of National Education 087 / U / 2002. The legal basis for accreditation of major schools is: Law no. 20 of 2003 Article 60, Government Regulation no. 19 of 2005 Articles 86 & 87 and Minister of National Education Decree No. 87 / U / 2002. School accreditation aims to determine the feasibility level of a school in providing educational services and obtain an overview of school performance.

Methods

This research is a qualitative research using a descriptive analysis approach. Bogdan and Taylor in Moleong (2011: 4) define qualitative methods as research procedures that produce descriptive data in the form of written or spoken words from people and observable behavior. With this method the writer tries to solve the problem under study by describing the data obtained from the results of field observations and literature studies and then analyzed and interpreted by providing conclusions and suggestions.

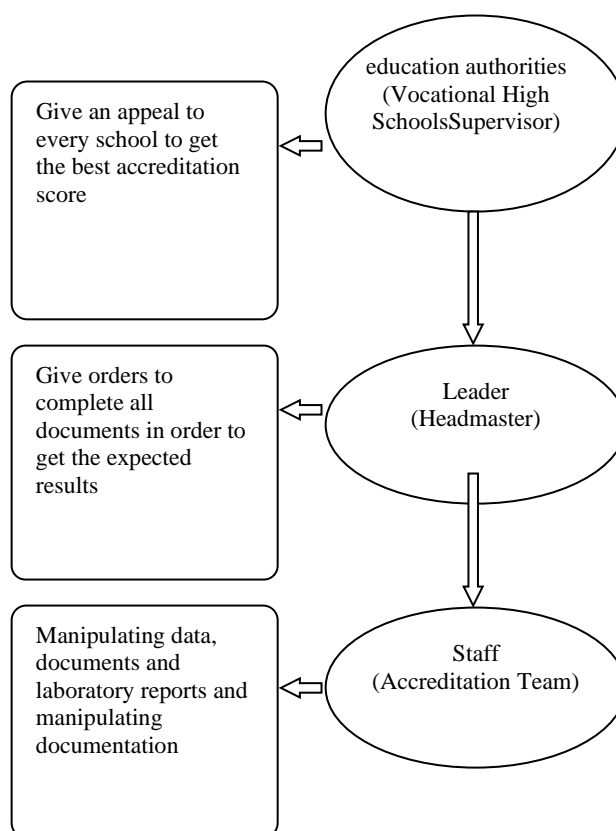
The descriptive analysis approach method here is intended to interpret the results of observations and literature studies related to the implementation of educational institutions, especially high school or vocational education levels in preparing, fulfilling documents and the implementation process in school accreditation assessment visitations, so that this approach can explain patterns of fraud that occur, factors that cause fraud during the process of document preparation and implementation of accreditation, as well as efforts that can be made to minimize the occurrence of accreditation fraud in State Vocational High Schools.

Findings

The results of the accreditation that had been implemented got results in accordance with school expectations. Even though the score was not that high, the school is satisfied with the grade "A". There was a pattern of fraud that occurs in the implementation of this school accreditation. This pattern began with decisions made by the leader (the principal). Then this school principal's decision had an influence on the school accreditation team to support all decisions that had been made and had been mutually agreed upon, even though the decisions taken are contrary to the established rules.

This school principal's decision also resulted in fraudulent acts committed by the accreditation activity implementation team. This happened because the principal and the implementation team for accreditation activities were too focused on the expected results so that fraudulent acts were still carried out. The following is the pattern of fraud that occurred in a series of school accreditation activities.

Figure 1. Fraud Patterns of School Accreditation



Forms of Fraud Conducted by Schools Fraud during Document Preparation

Fraud during the preparation of accreditation documents carried out by the activity implementation team before the visitation was carried out in the form of: (a) Manipulating data. (b) Engineering the activities and financial reports of accounting expertise program laboratories. (c) Engineering documentation of activities. The following is an explanation of this form of fraud.

Before describing the forms of fraud that have occurred, the following was the accreditation value obtained by this vocational high school. The value of this accreditation is a reference in discussing and comparing the values and efforts made during the visitation.

The accreditation scores below indicated that the standard of sarpras and financing standards has a higher value than some other standards, for example, higher than the value of management standards. This is odd because during the assessment visitation in these 2 standards the assessor gave some notes and findings to the school which suggested that they be given special attention and immediately made improvements to sarpras and how to work in making activity reports and financial reports.

Table 1. Accreditation Scores

No	Component	Scores
1	Content Standards	92
2	Process Standards	92
3	Graduate Competence	86
4	Standard	73
	Educators and Education	
5	Personnel Standards	89
	Standard of Facilities and	
6	Infrastructure	84
7	Management Standards	93
8	Financing Standard	90
	Educational Assessment	
	Standards	
	Final Score	87

If the standard of sarpras and financing assessors provide a lot of notes and find some irregularities the school should get the lowest score of the other standards, but this does not happen because the implementation team can “condition” this situation well, namely by conducting several negotiations with one of the assessors

The accreditation value above indicates that the actions identified in the fraud committed by the accreditation team during the accreditation document preparation process include:

1. Manipulating the data

There are several data that were manipulated, including data related to standard sarpras reports and financing standards. The assessor stated that there were still document data that seemed to be freshly made even though the documents requested were reports for the previous 2 years. The assessor identified that the data was still freshly made from the paper that was still new.

This data manipulation was deliberately carried out by the activity implementing team, data that was not yet available as soon as possible was immediately generated by the team. The assessor discovered this deliberately manipulated data when there were two financial reports whose activities were changed on the date only but listed the same activities.

2. Manipulating the activities and financial reports of the accounting laboratory

The accreditation team provided financial reports about the profit earned by the accounting laboratory, when the assessor asks for daily and monthly cash reports the activity implementing team cannot provide it, this explains that the reports made have been manipulated by the school activity implementation team.

The laboratory nameplate, organizational structure and laboratory service flow still look new. The assessor identified that the requirements for this laboratory had just been made. Daily cash financial reports are important things that must be in this laboratory, but the implementation team cannot show the existence of this report.

3. Manipulating activity documentation

The assessor found that there was the same documentation but the activities carried out in different periods. This happened in the standard of facilities and infrastructure, where the special job fair documentation (BKK) for graduates in DU / DI in the last 3 years showed the same photos and reports but the reporting year was different.

Engineering also occurs in the accounting expertise program laboratory. The nameplate, organizational structure and cash statement form looked fresh.

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Referring to the Fraud Triagle concept, the implementation team for accreditation activities occurred due to the pressure from the school principal to his subordinates. All activities carried out by the team are in accordance with the direction and orders of the school principal. The principal is looking for self-justification that what is done is not wrong; everything is done only for the good of the school. The concept of rationalization in the fraud triagle emerged from the principal's reasoning.

Fraud at the time of the visitation

The frauds committed during the visitation were: (a) providing treats to assessors. (b) Giving souvenirs after the visitation. (c) Providing shuttle for assessors to assessors' recreational areas. Apart from cheating in the fulfillment of school accreditation documents, they also carry out activities that are outside the rules that cannot be done by the school. This activity was related to the "treats" given by the school to the assessors.

The National Accreditation Board establishes rules regarding the implementation of school accreditation assessment visitations, some of which include:

Prohibition for the assessors:

1. Assessors are strictly prohibited from bullying so that the school wishes or gives anything in any form
2. Assessors are strictly prohibited from entering into agreements / agreements which may result in not being objective of the visitation
3. Assessors are strictly prohibited from accepting anything that will impact or tend to affect the objectivity of the visitation results
4. Assessors are strictly prohibited from disclosing the confidentiality of data / information obtained from the visitation

Prohibition for the schools:

1. Schools are strictly prohibited from carrying out activities that hinder visitation
2. Schools are strictly prohibited from manipulating data and providing information that is inconsistent with the real conditions of the school
3. Schools are strictly prohibited from giving anything to assessors that will reduce the objectivity of the visitation results.

This treat was given by the school the day before and after the visitation was carried out. The school provides several needs and desires for the assessors, starting from the place to stay as desired, food and drinks according to the order the assessor wants and services to regional tourist attractions after the visitation event is completed. Although not all assessors were willing to accept this treat, the school still adjusted everything according to the assessors' wishes.

The following was the assessor's statement at the time of the visitation. Even though the assessor knew that the data and documents provided by the accreditation team were not suitable, the assessor still gave the predicate "A" to this expertise program.

1. If there are some incidents that do not match the general manual how do you respond to the findings.

There are a number of notes that can be used as input for schools and the education office, giving suggestions and reminding about the rules that must be obeyed and reporting things in truth, maybe because the school is too eager to get maximum grades so that actions that should not be done must be done"(PA source)

2. If you wish, what events happened during the visitation?

"Maybe because the school is too eager to get the maximum score so there are some things that really don't need to be done, like for example we were presented with a walk after the visitation and were still given souvenirs from school, the funny thing is that the data given by the paper is still new even though what we asked for data from the previous 2 years" (Source PA).

The school had really prepared the data well, even the data that is not made available is made available by the school so that the accreditation assessment instrument is filled in properly even though the data presented is not actual data. The results of the interview with the assessors above showed clearly that the school was trying to provide the best possible service to the assessors in the hope of getting the results as expected. Even though not all assessors are willing to accept the "presentation" from the school, this is still not good if it is ignored and may soon have to be followed up by the local Education Office which is authorized to give a warning to schools that take actions outside the established procedures. During the visitation, the school prepared various interesting "dishes" to the assessor, the "dishes" prepared by the school were food and drinks that had been prepared according to the assessor's wishes, which had been asked by the school. The school also prepared lodging and transportation that are ready to take the assessor to the tourist attractions promised by the school after the visitation is complete. After the visit, the school also gave souvenirs to the assessors. In addition, the school also gave souvenirs to assessors. Even though these souvenirs were given after the visitation, the school gave information about the giving of these souvenirs during the visitation.

Conclusion

There was a pattern of fraud in the fulfillment of documents and during the implementation of the accreditation assessment. The pattern of fraud that occurs in document fulfillment occurs when the school accreditation team forces to complete the documents according to the National Accreditation Agency for Vocational Schools manual. Meanwhile, during the implementation of the accreditation visitation there was a pattern of fraud when the school accreditation team prepared facilities and "treats" outside the procedure that should not have been allowed by the assessors.

This pattern of fraud occurred starting from the assessors or supervisors of the junior high school representing the local education office who gave an appeal to the principal to get the best possible accreditation score. Then the principal gave orders to his subordinates, in this case the activity implementation team to complete all accreditation documents in accordance with the accreditation form instrument request. That was the reason the accreditation implementation team commits fraud every time a document was not available at this vocational high school education unit.

Some of the frauds carried out by the vocational high school activity and implementation team, namely at the time of preparing documents, committed fraud in the form of: (a) Manipulating data. (b) Manipulating the activities and financial reports of

accounting expertise program laboratories. (c) Manipulating documentation of activities. Meanwhile, frauds committed during the visitation were: (a) Providing treats to assessors. (b) Giving souvenirs after the visitation is carried out. (c) Providing shuttle for assessors to assessors' recreational areas.

When referring to the concept of the fraud triangle theory, in that vocational high school accreditation activity the complete fraud triangle concept occurred, both in terms of rationalization, pressure and opportunity.

The limitation of the writer in this study was the limited time of the writer who did not conduct more in-depth interviews with the assessors or assessors who had conducted visitations at the school where this research was conducted. This time limitation was caused by the assessor's time in conducting the accreditation visitation. Accreditation visits were held for one day, the authors only conducted interviews one hour after the visitation was carried out. The author's hoped for the next is that there is a balance of information, especially when interviewing all parties involved, be it the school, the executor of the accreditation activities or the assessor or assessor.

With this balance of information, the next writer was expected to be able to obtain many findings that can be used as learning and can be taken into consideration for school management and the education office to find solutions to any problems that occur both during document preparation and during visitations. It was hoped that the findings of this writer can be conveyed all at the meeting of the results of the school accreditation evaluation. So that it is taken into consideration by the school in making decisions at the time of implementing the accreditation for the next period.

It was hoped that this research will also provide benefits to the related education offices to find joint solutions and to make efforts as soon as possible so that the acts of fraud that have been committed by each school will not be repeated. If the school prepares and documents each activity well, cheating on this school accreditation will not occur much. Moreover, it requires the active role of the education office represented by school supervisors or assessors to always carry out continuous supervision.

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