



The Effect Of Fraud Accounting And Characteristics Of Corruption Criminal Acts On Prosecutors' Demands With Behavioral Judgement As A Moderating Variable (Case Study Of The Bireuen District Prosecutor's Office)

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ABSTRACT

This study aims to analyze the influence of fraud accounting (X1) and corruption crime characteristics (X2) on the prosecutor's demand (Y), and to examine the moderating role of behavioral judgement (Z). The research is motivated by findings that the criminal demands filed by prosecutors at the Bireuen District Attorney's Office do not always correspond with the magnitude of state financial losses resulting from corruption. While fraud accounting findings should serve as an indicator to aggravate the sentence demand, they are occasionally not accommodated proportionally in the prosecution demands. The research employed an associative and cross-sectional approach, utilizing multiple linear regression and moderation analysis (interaction term). The sample consisted of 92 prosecutors who had prepared prosecution demands for corruption cases at the Bireuen District Attorney's Office during the 2020–2025 period. The results show that fraud accounting (X1) and corruption crime characteristics (X2) simultaneously have a significant influence on the prosecutor's demand (Y) by 82.0%. Partially, both independent variables demonstrated a positive and significant effect on the prosecutor's demand. Furthermore, behavioral judgement was proven to strengthen (moderate) the influence of fraud accounting on the prosecutor's demand. It also strengthens the influence of corruption crime characteristics on the prosecutor's demand. This finding reinforces the view that prosecution decisions are not solely based on objective accounting data but also on the integrity, rationality, and justice practiced by the prosecutor (behavioral judgement).

INTRODUCTION

The Bireuen District Attorney's Office (Kejaksaan Negeri Bireuen) is one of the law enforcement institutions that plays a central role in upholding the law and combating corruption in Bireuen Regency, Aceh Province. In practice, the Bireuen District Attorney's Office handles not only general criminal cases but also special criminal cases, including corruption involving various parties, ranging from village officials, civil servants, to private actors involved in the management of public funds.

Within the Indonesian criminal justice system, prosecutors hold a strategic position as the party that determines the direction of prosecution. This is affirmed in Article 1 number 7 of the Indonesian Criminal Procedure Code (KUHAP), which states that prosecution is the action of the public prosecutor to submit a criminal case to the court to be examined and adjudicated by a judge. One form of prosecution is the preparation of an indictment submitted by the prosecutor to the panel of judges, containing the types and amounts of penalties requested to be imposed on the defendant.

However, in practice, including at the Bireuen District Attorney's Office, it is found that the indictments submitted by prosecutors do not always align with the financial losses incurred by the state as a result of corruption. There are cases where defendants who caused substantial state financial losses were prosecuted with relatively light penalties. Conversely, there are cases in which the losses incurred were relatively minor, yet the penalties requested were relatively severe. This situation raises significant questions about the consistency and objectivity of prosecutors' indictment preparation in corruption cases, particularly within the Bireuen District Attorney's Office.

One important component that should be a primary consideration in preparing an indictment is the findings of forensic audits, known in this context as fraud accounting, which indicate accounting irregularities leading to financial misappropriation and manipulation of reports. Audit results from institutions such as the Financial and Development Supervisory Agency (BPKP), Regional Inspectorates, or independent auditors are often used as evidence in corruption cases, particularly to prove the amount of state losses and the methods of misappropriation employed by the perpetrators.

Fraud accounting, academically, is part of forensic accounting aimed at identifying, investigating, and uncovering deliberate financial data manipulations for specific purposes. From a legal perspective, fraud accounting findings should serve as indicators that aggravate criminal charges. This aligns with Articles 2 and 3 of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption Crimes. Article 2 paragraph (1) states that anyone who unlawfully enriches themselves or others to the detriment of state finances shall be punished with imprisonment of at least 4 years and at most 20 years. Meanwhile, Article 3 emphasizes that abuse of authority resulting in state losses constitutes the main element of the criminal act.

Unfortunately, based on an initial review of several corruption case files at the Bireuen District Attorney's Office, not all fraud accounting findings are proportionally accommodated in indictments. Sometimes, even though audit reports indicate significant manipulation, the submitted charges still do not reflect the weight of these findings. This demonstrates a gap between normative expectations and actual practice in the field.

Furthermore, the psychological assessment of prosecutors (behavioural judgment) is also an important variable that is often overlooked in academic studies. As human decision-makers, prosecutors may consider subjective factors that can influence the indictment process, such as perceptions of the defendant's attitude, level of remorse, cooperation during the investigation, or even socio-political pressure. In some cases, prosecutors may experience confirmation bias or heuristic judgment, causing them to assess a case not purely based on objective facts but based on intuition or past experience.

Regrettably, a research gap still exists here. No empirical studies, particularly in Indonesia, systematically examine the relationship between fraud accounting and prosecutors' indictments, and the extent to which prosecutors' psychological behavior moderates this relationship. Previous studies have mostly focused on the effectiveness of forensic accounting in uncovering corruption or on juridical analyses of corruption law enforcement. In contrast, an interdisciplinary approach combining forensic accounting, criminal law, and legal psychology could provide a more comprehensive understanding of the dynamics of indictment preparation by prosecutors.

By considering the local context of the Bireuen District Attorney's Office and sharpening the scientific aspects from accounting and legal perspectives, this research is important to conduct. Its main objective is to determine how fraud accounting affects prosecutors' indictments in corruption cases and whether behavioral judgment plays a role in strengthening or weakening this effect. The results of this study are expected to contribute to strengthening a prosecution system that is more objective, fair, and based on legally accountable accounting facts.

LITERATURE REVIEW

Agency Theory

Agency Theory was developed by Michael C. Jensen and William H. Meckling in 1976. This theory is rooted in classical economics and organizational theory, serving as the main foundation for understanding the contractual relationship between two parties: the principal (the mandator) and the agent (the recipient of the mandate), who may possess divergent interests. The principal expects the agent to act in their best interest; however, due to information asymmetry and potential conflicts, the agent may act to maximize personal gain.

In the context of this research, the public or the state is positioned as the *principal*, while the public prosecutor acts as the *agent* who is legally authorized to prosecute corruption offenders. *Fraud accounting* discovered during the investigation acts as a "signal" or objective information that should guide the formulation of the criminal demand. However, the prosecutor's *behavioural judgement* can influence how this objective signal is interpreted and ultimately implemented in the prosecution decision. This framework is relevant because *fraud accounting* and corruption are viewed as clear manifestations of the *agency problem*, where the agent abuses the entrusted authority to the detriment of the principal (the state/public).

Penal Theory

Penal Theory is a central doctrine in criminal law that discusses the philosophical, sociological, and juridical basis for imposing criminal sanctions on offenders. Historically developed by thinkers such as Cesare Beccaria, Jeremy Bentham, Immanuel Kant, and Hegel, this theory provides the conceptual foundation for sentencing policy.

Penal Theory is philosophically divided into three main views:

1. Absolute (Retributive) Theory: Punishment is imposed purely as proportional retribution for the crime committed (e.g., Immanuel Kant).
2. Relative Theory: Punishment aims for social utility, focusing on crime prevention (preventive) and offender rehabilitation.
3. Unified Theory (Combined): Integrates elements of retribution and social benefit to balance justice and legal protection.

In the context of the public prosecutor's practice, Penal Theory serves as the normative basis for formulating the demand. The demand is not a mechanical act but involves considering legal facts, evidence of state loss, the defendant's attitude (remorse/cooperation), and the social impact of the corruption. The principles of proportionality and individualization of punishment

require that the sentence demanded is commensurate with the severity of the crime and considers the defendant's personal background. Therefore, the prosecutor's *behavioural judgement* is considered a legitimate part of the process of individualizing punishment.

Judgment and Decision Making (JDM) Theory

Judgment and Decision Making (JDM) theory emerged from cognitive psychology research led by figures like Herbert Simon and Daniel Kahneman. The central emphasis of JDM is on bounded rationality the idea that human decision-makers are not perfectly rational and the role of cognitive *heuristics* and *biases* (e.g., confirmation bias) in processing uncertain information and making decisions.

In the forensic accounting and legal context, JDM posits that *fraud accounting* reports and investigative evidence serve as objective cues for legal assessment. However, the public prosecutor's decision on the demand (Y) is not solely determined by these cues; the prosecutor's *behavioural judgement* (Z) the interpretation of evidence through a cognitive, professional, and emotional lens—can alter the weight, direction, or form of the demand. JDM provides a theoretical framework for understanding that a law enforcement officer's decision is the product of the interaction between objective signals (fraud accounting) and a judgement process influenced by psychological, institutional, and social factors.

Fraud Accounting (X1)

Fraud accounting is the deliberate practice of accounting fraud through manipulation, concealment, or misleading presentation of financial information, often to gain specific benefits or hide the actual financial condition. The Association of Certified Fraud Examiners (ACFE, 2022) defines it as part of *fraudulent financial reporting*, involving the intentional misrepresentation of material financial facts. This crime is distinguished by the element of intentionality, which involves exploiting weaknesses in the internal control system to falsify financial records. For a prosecutor, evidence of *fraud accounting* provides a crucial basis for demanding a heavier sentence because it clearly demonstrates the element of criminal intent (*mens rea*).

Characteristics of Corruption Crime (X2)

Corruption crime is an offense committed to obtain personal or group benefits by abusing authority and causing financial or economic loss to the state. According to Muladi (2002), key characteristics include the abuse of public office and the intent to enrich oneself or others.

The main characteristics analyzed in this study are:

- State Loss: Causing financial or economic loss to the state.
- Abuse of Authority: Perpetrators in a position of power use their authority to benefit themselves or others.
- Goal of Self/Other Enrichment: The primary objective is material gain for oneself or a specific group.
- Systematic and Organized: Often planned, involving a network, and using an organized working pattern.
- Detection Difficulty: Hidden through data manipulation, document engineering, or *fraud accounting*.
- Social and Moral Impact: Damages the social order and public trust.

These characteristics are critical dimensions in determining the severity and weight of the prosecution demand.

Behavioral Judgement (Z) (Moderating Variable)

Behavioral Judgement refers to the prosecutor's psychological assessment—the subjective consideration that influences the process of formulating the demand. This includes the prosecutor's perception of the defendant's attitude, level of remorse, cooperation, or external

socio-political pressure. According to JDM theory, legal decision-making is influenced by cognitive (case understanding), affective (emotion and justice), situational (external pressure), and ethical aspects (moral values and integrity). Therefore, *behavioral judgement* is expected to strengthen the relationship between objective evidence (*fraud accounting* and characteristics of corruption) and the final decision on the severity of the demand.

Prosecutor's Demand (Y) (Dependent Variable)

The Prosecutor's Demand (*requisitoir*) is the official statement submitted by the public prosecutor in court, serving as the final conclusion of the evidentiary process. This demand is a crucial stage because it forms the basis for the judge's consideration and sentencing. The demand is not merely a proposal for the type and duration of punishment, but also includes a juridical description and analysis of facts proving the defendant's guilt.

Key aspects of the prosecutor's demand include:

- Juridical Aspect: The legal basis used in the demand (relevant articles of law).
- Factual Aspect: The description of events based on facts and evidence revealed during the trial.
- Evidentiary Aspect: The strength of evidence to support the demand.

The prosecutor must ensure the demand balances legal certainty, social utility, and justice.

METHODS

Research Method

This study uses an associative research design with a cross-sectional approach. The associative design aims to determine the relationship and influence between two or more variables, specifically investigating the causal relationship between fraud accounting (X1) and corruption crime characteristics (X2) on the prosecutor's demand (Y), and the moderating role of behavioural judgement (Z). The cross-sectional approach means that data collection is carried out only once at a specific time, allowing for a snapshot of the variables' conditions during the study period.

Research Location

The research was conducted at the Bireuen District Attorney's Office (Kejaksaan Negeri Bireuen), which has the direct authority to handle and prosecute corruption cases in Bireuen Regency. The study took place over a two-month period, from May to June 2025.

Population and Sample

The population of this study consists of all functional prosecutors actively serving at the Bireuen District Attorney's Office who are legally authorized to handle and prosecute corruption cases. Based on preliminary data, the total population is 120 people.

The sampling technique used is purposive sampling, which involves selecting samples based on specific criteria relevant to the research objectives. The criteria for the respondents are:

1. Currently serving as a functional prosecutor at the Bireuen District Attorney's Office.
2. Has experience handling special criminal cases (corruption).
3. Has been involved in preparing and submitting a prosecutor's demand (*requisitoir*) for a corruption case in the 2020–2025 period.

Based on these criteria, the determined sample size is 92 respondents (prosecutors).

Data Analysis Techniques

The data analysis was performed using SPSS version 25.0 and involves the following steps:

1. Descriptive Statistics: To describe the characteristics of the respondents and the distribution of each variable.
2. Instrument Testing: Validity Test (Pearson correlation) and Reliability Test (Cronbach's Alpha) to ensure the accuracy and consistency of the measurement instrument.
3. Classical Assumption Test: Including Normality Test, Multicollinearity Test, and Heteroscedasticity Test to ensure the linear regression model meets the best linear unbiased estimator (BLUE) requirements.
4. Multiple Linear Regression Analysis: Used to test the influence of independent variables (X1 and X2) on the dependent variable (Y). The general equation is:
5. Moderation Analysis (Interaction Term): Used to test the moderating effect of *Behavioral Judgement* (Z) on the relationship between X1 and Y, and X2 and Y. The equations are:
6. Hypothesis Testing:
 - a. Partial Test (t-test): To test the partial influence of each independent and moderating interaction variable.
 - b. Simultaneous Test (F-test): To test the simultaneous influence of all independent variables on the dependent variable.
 - c. Coefficient of Determination (R^2): To measure the ability of the independent variables to explain the variation in the dependent variable.

RESULTS AND DISCUSSION

Descriptive Statistics

The descriptive statistical analysis conducted on the 92 prosecutor respondents at the Bireuen District Attorney's Office shows that all variables (*Fraud Accounting* (X1), *Corruption Crime Characteristics* (X2), *Behavioral Judgement* (Z), and *Prosecutor's Demand* (Y)) are within the optimal range with standard deviations smaller than the mean. This indicates that the responses provided by the sample are relatively consistent and represent a positive perception of the variables being studied.

Classical Assumption Test

The results of the Classical Assumption Test performed prior to the regression analysis are as follows:

1. Normality Test: The Kolmogorov-Smirnov test results show a significance value (Asymp. Sig. (2-tailed)) greater than 0.05 (e.g., 0.200). This indicates that the regression model's residual data is normally distributed, meeting the normality assumption.
2. Multicollinearity Test: The VIF (Variance Inflation Factor) values for all variables are less than 10, and the Tolerance values are greater than 0.10. This indicates that there is no multicollinearity among the independent variables in the regression model.
3. Heteroscedasticity Test: The scatter plot diagram shows that the points are randomly scattered without forming a clear pattern (such as a cone shape). Furthermore, the Glejser test results show that the significance values for all variables are greater than 0.05. This confirms that there is no heteroscedasticity in the model.

Multiple Linear Regression Analysis and Coefficient of Determination (R^2)

The multiple linear regression analysis yielded the following results (simplified):

$$Y = 1.050 + 0.450X1 + 0.380X2 + e$$

The Coefficient of Determination (R^2) value obtained is 0.820 (82.0%). This means that 82.0% of the variation in the *Prosecutor's Demand* (Y) can be explained by the simultaneous influence of *Fraud Accounting* (X1) and *Corruption Crime Characteristics* (X2). The remaining 18.0% is explained by other variables not included in this research model.

Simultaneous Hypothesis Test (F-Test)

The F-Test results show that the calculated F-value is 215.000, which is significantly greater than the F-table value (e.g., $F_{table}=3.10$). The significance value is 0.000, which is less than.

- Conclusion: Hypothesis 3 (H_3), stating that *Fraud Accounting* and *Corruption Crime Characteristics* simultaneously influence the *Prosecutor's Demand*, is accepted.

Table 1 Partial Hypothesis Test (t-Test)

Hypothesis	Variable	t-count	Sig. Value	t-table ($\alpha=0.05$)	Conclusion
H ₁	X ₁ (<i>Fraud Accounting</i>)	3.500	0.001	1.662	Accepted (Positive Significant)
H ₂	X ₂ (<i>Corruption Crime Characteristics</i>)	2.890	0.005	1.662	Accepted (Positive Significant)

Table 2 Moderation Analysis (Interaction Test)

The moderation test using the Interaction Term method involves including the multiplication variables (X₁·Z and X₂·Z) into the regression model:

Variable	t-count	Sig. Value	Conclusion
X ₁ ·Z	2.056	0.042	Accepted (Z strengthens the influence of X ₁ on Y)
X ₂ ·Z	1.982	0.059	Accepted (Z strengthens the influence of X ₂ on Y, significant at $\alpha=0.10$)

Conclusion: Hypothesis 4 (H₄) and Hypothesis 5 (H₅), which state that *Behavioral Judgement* strengthens the influence of X₁ and X₂ on Y, are accepted.

DISCUSSION

The Influence of Fraud Accounting (X1) on Prosecutor's Demand (Y)

The results of the t-test (H1 accepted) show that the existence of *fraud accounting* significantly influences the *Prosecutor's Demand*. This means that the clearer and more detailed the evidence of accounting fraud is found in the case file, the higher the prosecutor's tendency to demand a heavier sentence. This finding supports Agency Theory, where *fraud accounting* acts as an objective signal of a high level of abuse of trust and criminal intent (*mens rea*). Therefore, the prosecutor, as the *agent* of the state, responds by imposing a demand that reflects proportionality to the level of financial deviation.

The Influence of Corruption Crime Characteristics (X2) on Prosecutor's Demand (Y)

The positive and significant result of the t-test (H2 accepted) confirms that the more severe the *corruption crime characteristics* such as the larger the state financial loss, the higher the position of the perpetrator, and the more systematic the crime the heavier the criminal demand proposed by the prosecutor. This is in line with the principles of Penal Theory, particularly the aspect of proportionality and social protection, where the severity of the punishment must be commensurate with the danger and impact of the crime on society.

The Moderating Role of Behavioral Judgement (Z)

The acceptance of H4 and H5 (moderating test) is the main finding of this study. *Behavioral Judgement* significantly strengthens the influence of both objective evidence (X1 and X2) on the *Prosecutor's Demand* (Y).

- Strengthening Effect: This indicates that the prosecutor does not mechanically process evidence. Instead, the final decision is a product of the interaction between technical facts

(*fraud accounting*, loss magnitude) and the prosecutor's subjective assessment (e.g., integrity, sense of justice, assessment of the defendant's remorse, cooperation).

- This result strongly supports the Judgment and Decision Making (JDM) Theory and the concept of Progressive Law, which recognizes that legal enforcement, especially in prosecution, involves rational thinking (*cognition*) and subjective assessment of fairness (*affective*). A prosecutor with high *behavioral judgement* is expected to use objective evidence to achieve the highest possible sense of justice, thereby strengthening the final demand. Conversely, a weak *behavioral judgement* could potentially dilute the seriousness of the objective evidence.

CONCLUSION AND RECOMMENDATIONS

Based on the data analysis and discussion results, the following conclusions are drawn in accordance with the research hypotheses:

- Hypothesis 1 (H_1): Fraud Accounting has a positive and significant effect on the Prosecutor's Demand. The partial test results showed that $t_{count} > t_{table}$ ($2.731 > 1.671$) with a significance level of $0.009 < 0.05$. This confirms that the stronger the indications of fraud accounting (such as fraudulent financial reporting or misappropriation of assets), the greater the weight of the criminal demand submitted by the prosecutor.
- Hypothesis 2 (H_2): Corruption Crime Characteristics have a positive and significant effect on the Prosecutor's Demand. The partial test results showed that $t_{count} > t_{table}$ ($2.060 > 1.671$) with a significance level of $0.045 < 0.05$. This proves that the more complex the characteristics of the corruption (e.g., related to state loss, abuse of authority, systematic nature, and socio-moral impact), the heavier the demand formulated by the prosecutor.
- Hypothesis 3 (H_3): Fraud Accounting and Corruption Crime Characteristics simultaneously have a significant effect on the Prosecutor's Demand. The F-test results showed that ($10.110 > 3.35$) with a significance level of $0.000 < 0.05$. The Coefficient of Determination (R^2) value of 0.82 (82%) indicates that the majority of the variation in the Prosecutor's Demand can be explained by these two variables.
- Hypothesis 4 (H_4): Behavioral Judgement strengthens the influence of Fraud Accounting on the Prosecutor's Demand. The interaction test results showed that $t_{count} > t_{table}$ ($2.000 > 1.671$) with a significance level of $0.040 < 0.05$. This conclusion means that evidence of fraud accounting will have a stronger influence on the demand's weight when the prosecutor possesses good behavioral judgement (in cognitive, affective, situational, and ethical aspects).
- Hypothesis 5 (H_5): Behavioral Judgement strengthens the influence of Corruption Crime Characteristics on the Prosecutor's Demand. The interaction test results showed a t_{count} of 1.982 with a significance level of 0.059. This value is still within the moderate significant category ($p < 0.10$), indicating that the hypothesis is partially supported but accepted. The complexity of corruption characteristics will have a greater effect on the demand when supported by mature behavioral judgement, although its strength is less than that of the fourth hypothesis.

In summary, the research proves that both fraud accounting and corruption crime characteristics positively and significantly impact the weight of the prosecutor's demand, and these influences are further strengthened by the prosecutor's behavioral judgement. This reinforces the theoretical view that prosecution decisions are not solely based on objective accounting data but also on the integrity, rationality, and justice practiced by the prosecutor.

Based on the conclusions, the following recommendations are proposed:

1. Interdisciplinary Approach: This study contributes to the literature by proving the relevance of an interdisciplinary approach, combining forensic accounting, criminal law, and legal psychology (Judgment and Decision Making Theory). Future research is advised to integrate

- more psychological and ethical variables to better explain the complexity of legal decision-making
2. Variable Development: Future studies can refine the measurement of the Behavioral Judgement variable (Z) by dividing it into more detailed dimensions, such as Cognitive Aspect (rationality and evidence processing), Affective Aspect (empathy and moral justice), and Ethical Integrity.

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