

# Case-Based Learning in Forensic Accounting Education

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## ABSTRACT

This study aims to examine the influence of the case based learning method application and motivation toward understanding of forensic accounting with emotional intelligence as moderator. The population of this research is the undergraduate students of accounting department who have taken forensic accounting course at Warmadewa University. Sampling technique in this research is purposive sampling with certain criteria such the student who have taken forensic accounting course. The research design is survey research design by distributing questionnaires to respondents. Data analysis uses a moderated regression analysis (MRA). The results of this research shows that the application of case-based learning method and motivation have a significant positive effect on forensic accounting comprehension, and it is proved that emotional intelligence is able to moderate the influence of application of case based learning method and motivation toward the understanding of forensic accounting.

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## 1. INTRODUCTION

The development of science and technology has flowed like a swift river flow. However, these developments are not evenly distributed in all fields. One of them is in the field of education. The learning process that is the keyword in the world of education has a few obstacles. Conventional learning methods where teachers give lectures and lessons only listen is still a characteristic of the world of education in Indonesia, especially universities. It cannot be denied that is why students' interest in the learning process tends to decrease so that the expected output is not reached optimally.

In addition, the application of conventional continuous learning methods will result in freezing of reasoning power, because students never use reasoning power maximally to think outside the circle. To overcome such situations, it is necessary to change the learning paradigm to become more interesting namely Student Centered Learning. Changes in the paradigm of the learning process that had been teacher-centered into student-centered learning are expected to encourage students to be actively involved in building knowledge, attitudes and behaviors (Said, 2010). Student-centered learning is a learning strategy that places students as active, independent, adult learners and able to learn

"beyond the classroom" (Harsono, 2005).

With this renewal, Forensic Accounting which is a new subject in the Indonesian Accounting education curriculum becomes the right object for applying student-centered and case-based learning methods to make learning methods interesting. Forensic accounting arises because of the rapid development of fraud that occurred. Some things that can cause fraud are: low corporate governance, weak law enforcement, accounting standards, and the administration of the government and the rise of corruption. For this reason, forensic accounting is needed because of the potential for fraud that can destroy governments, businesses, education and other organizations. In short, forensic accounting is the application of an accounting discipline that focuses on the skills in investigating and analyzing which aims to resolve financial problems that are carried out based on applicable regulations.

Based on this, the proposed teaching methods to be applied to forensic accounting courses are learning that focuses on students on a case-based basis. The reason is because: 1) forensic accounting will be easier to understand using real case illustrations; (2) conventional learning processes tend to make students passive which

can give effect to the freezing of reasoning power. Therefore, by empowering students in case-based learning, students are expected to have a better understanding. However, it is not enough until the case-based method alone, learning success must be supported by high student learning motivation and emotional intelligence of students themselves so that they are able to dissect all cases that are used as learning references.

In learning activities, motivation can be said to be the overall driving force within students that gives rise to learning activities, which ensures the continuity of learning activities and which provides direction for learning activities so that the desired goals of the learning subject itself can be achieved. The intrinsic factor that is embodied is the desire and desire to succeed, encouraging learning needs and hopes for ideals, while extrinsic factors are appreciation, a conducive learning environment, and interesting learning activities. In accordance with the explanation referred to, the motivation has a connection with the case-based learning method (case-based learning) because it is one of the interesting learning methods related to corruption cases that are aired almost daily by television in its coverage.

While the emotional intelligence of students has an influence on learning achievement. Emotional intelligence is able to train the ability to manage their feelings, the ability to motivate themselves, the ability to be tough in dealing with frustration, the ability to control impulse and delay gratification for a moment, regulate a reactive mood, and be able to empathize and cooperate with others. This intelligence supports a student in achieving his goals and ideals (Goleman, 1998) in Rachmi (2010). Accounting is not a field of study that only uses numbers and calculates the addition or subtraction, but accounting is also a field of study that uses reasoning that requires logic (Sundem, 1993 in Rachmi, 2010) therefore, it is not enough in learning to be centered only on the instructor or intellectual students, but more interesting learning methods such as case-based learning and supported by high motivation from students and emotional intelligence.

In accordance with the background above, the problem formulation in this study is how the influence of case-based learning and motivation on students' understanding of forensic accounting material with emotional intelligence as a moderating variable?

This study aims to obtain empirical evidence of the effect of case-based learning and motivation on students' understanding of forensic accounting material with emotional intelligence as a moderating variable. The renewal of the learning process in the Forensic Accounting course is expected to be useful for developing learning methods that can improve students' reasoning and personal qualities.

## 1.1 Theoretical Basis and Hypothesis Development

### 1.1.1 Constructivism Learning Theory

Construction means constructive, in the context of educational philosophy it can be interpreted

Constructivism is an effort to build a modern civilized life order. Constructivism is the basis for thinking (philosophy) of contextual learning, that is, knowledge is built by humans little by little, the results of which are expanded through a limited context and not suddenly (Haryanto, 2007). Knowledge is not a set of facts, concepts, or rules that are ready to be taken and remembered. Humans must construct that knowledge and give meaning through real experience.

With constructivism theory students can think to solve problems, look for ideas and make decisions (Rumate, 2005). Students will understand better because they are directly involved in developing new knowledge, they will be more understanding and able to apply it in all situations. As long as students are actively involved, they will remember all concepts longer. According to Bettencourt (1989) in Wulandari (2014) in the constructivist learning model, knowledge is not passively accepted, but is actively built by the learner.

### 1.1.2 Forensic Accounting

Various financial scandals that have occurred (Enron, WorldCom, Global Crossing, Qwest, Parmalat) have reduced investor confidence and made forensic accounting an attractive career opportunity for accountants to be used as a tool to prevent fraud (Iprianto, 2009). Something similar happened in Indonesia (the BLBI case, the Bali Bank case, the Century Bank case) which also reduced the trust of foreign aid agencies. Thus the importance of accounting to reassure investors and public confidence in the company's financial statements (Rezaee, 2002), so that forensic accounting is developed and as a forensic accountant has the relevant expertise to investigate the cases that occur.

Bologna and Lindquist (1995) define forensic accounting as the application of financial skills and an inquiry mentality to unsolved issues, which are carried out in the context of rules of evidence. Whereas Hopwood et al. (2008) further defines forensic accounting as the application of investigative and analytic skills aimed at solving financial problems through ways that are in accordance with the standards set by the court or law. Thus the investigation and analysis carried out must be in accordance with established standards by a court or law that has strong jurisdiction.

Furthermore, Hopwood *et al.* (2008) stated that forensic accountants are accountants who carry out evaluation and investigation activities, from these results can be used in a court of law. Nevertheless forensic accountants also practice special expertise in the fields of accounting, auditing, finance, quantitative methods, certain fields in law, research, and investigative skills in gathering evidence, analyzing, and evaluating material evidence and interpreting and communicating the results of the findings.

Rezaee and Lander (1996) found that a number of universities had conducted courses on fraud or forensic accounting. Furthermore Rezaee and Burtin (1997)

conclude that the demand for forensic accounting services will increase. In addition, Rezaee and Burtin also found that academics and certified fraud examiners had different opinions on how to conduct forensic accounting courses.

### 1.1.3 Case-Based Learning

Case-based learning began to be introduced in higher education law in the late 1800s. This type of learning was then introduced in the high school of economics in the early 1900s. The academic background of case-based learning is to close the distance between students and the real world that they will encounter, where students act as subjects of active learning. Thus, students need to provide a case which is a simulation for students to train themselves as real professionals.

The 2003-2010 HELTS issued by the Directorate General of Higher Education in 2003 provided a mandate, one of which was included in it is the application of the principle of Student-Centered Learning (SCL) in the learning process. There are various kinds of learning methods for SCL and one of them is Case-Based Learning (Mutmainah, 2009). Cases are complex problems based on actual conditions to stimulate class discussion and collaborative analysis. Case learning involves interactive conditions, students' exploration of realistic and specific situations. When students consider the existence of a problem based on an analysis of their perspectives, they are directed to solve questions that do not have a single answer. The benefits of cases and case methods applied as learning methods are (Mutmainah, 2009):

1. The case provides an opportunity for students firsthand experience in dealing with various accounting problems in organizations.
2. The case presents various real issues of design and operation of relevant accounting systems facing managers.
3. Case realism provides incentives for students to be more involved and motivated in learning learning material.
4. Case develops the capability of students to integrate various concepts of learning materials, because each case requires the application of diverse concepts and techniques in an integrative way to solve a problem.
5. The case presents illustrations of theories and behavioral accounting lecture material.
6. The case method provides an opportunity to participate in class and gain experience in presenting ideas to others.
7. The case facilitates the development of sense of judgment, not just accepting uncritically what the lecturer teaches or the answer keys available on the back page of the textbook
8. Cases provide experience that can be applied to work situations.

### 1.1.4 Motivation

An important concept of motivation theory that is based

on the strengths that exist in human beings is that one's achievement motivation is considered to have if he or she has a desire to perform better than others in many Mc's situations. Clelland reinforces the three needs according to Handoko and Reksohadiprojo (1996: 85), namely:

1. The need for achievement is reflected in the desire to take on a task that can be personally accounted for for his actions. Individuals can set reasonable goals that can calculate risks and try to do something creatively and innovatively.
2. Affiliate needs, these needs are addressed by friendship.
3. The need for power, this need is reflected in someone who wants to have influence over others, is sensitive to the structure of interpersonal influence and tries to control others by regulating his behavior and impressing others, and always maintaining his reputation and position.

Motivation can be interpreted as internal and external impulses in a person that is indicated by the existence; passion and interest; encouragement and needs; hopes and ideals; appreciation and respect. In learning activities, motivation is a driving force that guarantees the continuity of learning activities and gives direction to learning activities so that the desired objectives can be met. Thus motivation is very influential on one's learning outcomes. If someone does not have the motivation to learn, then that person will not achieve optimal learning results. To be able to learn well in need of a good process and motivation, providing motivation to learners, means moving someone to have the desire to do something.

### 1.1.5 Emotional Intelligence

Emotional intelligence tends to lead to the management of emotions in accordance with the desires and abilities so as to have a positive impact. Emotional intelligence can help build relationships in the direction of happiness and well-being. Meanwhile, according to Goleman (2000) emotional intelligence is the ability to feel, understand, and effectively apply emotional power and sensitivity as a source of energy, information, connections, and humane influence.

In practical context, to form individuals who have perfect ESQ, the existence of EQ (emotional intelligence) becomes one of the aspects that has a very important content to synergize with one another's intelligence context. This can be understood because simply emotional intelligence (EQ) is the ability to feel (Fitriaman, 2006). Further explained, that emotional intelligence requires a person to learn to recognize, respect the feelings of themselves and others and respond appropriately and effectively apply emotional energy in everyday life (Suryaningsum, et al, 2004). Melandy and Aziza (2007) conclude that emotional intelligence requires itself to learn to acknowledge and appreciate the feelings of oneself and others, and to respond appropriately, to apply effectively the emotional energy in daily life and work.

## 1.1.6 Thinking Framework and Research Hypothesis

### 1.1.6.1 Framework for Thinking

In this study, the teaching method used in forensic accounting courses is case-based learning that is student-centered. To facilitate understanding it can be seen in the scheme (appendix).

### 1.1.6.2 Research Hypothesis

#### Effect of Case Based Learning on Forensic Accounting Understanding

Study conducted by Mutmainah (2009) states that the application of case-based learning significantly influences students' understanding of behavioral accounting material. Behavioral accounting courses are also part of the discussion on forensic accounting material so they have some similarities. Research conducted by Rismawati and Jasman (2014) states that the case based learning method has a positive effect on the understanding of accounting students regarding taxation subjects. This indicates that the case based learning method is very effective in case-based subjects and rules.

Other study conducted by Gaspersz (2015) states that case/problem based learning has a significant effect on increasing understanding and soft skills of Accounting Department students in Ambon City. Another study by Moerista (2015) with the results of the study is that the application of case-based learning has a significant negative effect on students' understanding of accounting, which means that students are not ready to accept the case-based learning method because students have not been able to make decisions from the discussion of several existing cases. Based on the research results above, the research hypothesis can be formulated as follows:

H1: The application of case-based learning has an effect on students' understanding of forensic accounting material

#### Effect of Motivation on Forensic Accounting Understanding

Ariyanti (2010) in her research stated that student motivation has a significant positive effect on student understanding so that it can improve learning achievement. Other research conducted by Upami (2012) stated that motivation has no influence on student achievement index, but has an influence on students' understanding of accounting. So it can be concluded that motivation has a positive relationship with increasing students' understanding of accounting courses. Based on the research results above, the research hypothesis can be formulated as follows:

H2: Motivation influences students' understanding of forensic accounting material

### 1.1.6.3 Relationship to Case Based Learning, Motivation, Forensic Accounting Understanding and Emotional Intelligence

Research conducted by Suryaningsum, et al (2003) states that emotional intelligence has a significant effect on accounting student learning achievement, this means that

accounting student learning achievement is identical to understanding when learning is done, so it can be concluded that the emotional intelligence of accounting students has a significant influence on understanding accounting material so that it can improve learning achievement. Other research from Hafisah (2013) states that emotional intelligence has a significant influence on accounting learning.

Supardi (2011) states that the case based learning method can make learning effective and improve students' understanding of accounting lecture material with the individual intelligence level of each student as a determinant of student success following accounting courses. Gaspersz's research (2015) states that case/problem based learning has a significant effect on increasing understanding and soft skills of Accounting Department students in Ambon City. This means that case-based learning techniques in accounting courses can very effectively improve student understanding of material. Another study by Moerista (2015) with the results of the study is the application of case-based learning affect the understanding of student accounting, which means that students are not ready to accept the case-based learning method because students have not been able to make decisions from the discussion of several existing cases independently, so need to be helped by high motivation and emotional intelligence level of the students themselves.

In a variety of research results submitted, all learning methods can be successfully applied strongly supported by student learning motivation and also the level of maturity of the students themselves, or in this case often referred to as emotional intelligence so that understanding of the material in accounting courses becomes comprehensive and directly has a positive influence on improving learning outcomes and student achievement index. Based on the research results above, the research hypothesis can be formulated as follows:

H3a: The application of case-based learning has an effect on students' understanding of forensic accounting material that is moderated by emotional intelligence

H3b: Motivation influences students' understanding of forensic accounting material that is moderated by emotional intelligence.

## 2. METHODS

### 2.1 Research Design

The research design used in this study is a survey method. Survey research design is a research design with the aim of conducting careful and thorough testing of an object of research based on a particular situation or condition by observing its compatibility with certain statements or values that are followed and observed carefully and thoroughly. Research on the influence of case-based learning and motivation on students' understanding of forensic accounting with emotional intelligence as a moderating variable will be conducted a survey of

undergraduate accounting students at Warmadewa University who are taking forensic accounting courses in odd semester of 2016. Department of Accounting S1 Program representing other accounting majors in universities in Bali because the Undiksha Bachelor of Accounting Program has a Forensic Accounting course in its curriculum.

## 2.2 Population and Sampling Techniques

The population in this study were undergraduate accounting students taking forensic accounting courses in the odd semester of 2016 with a total of 250 participants focused at Bali Warmadewa University, because to the best of researchers' knowledge, other universities in Bali did not have forensic accounting courses in their curriculum at the strata level one. The selection of accounting students as research samples is expected to increase the rate of return of the questionnaire from respondents' answers and the questionnaire can be quickly returned, so that it will minimize the occurrence of response bias. The reason for selecting this sample is for the specifications of the research conducted so that it makes it easier to evaluate learning partially.

## 2.3 Data Collection Methods

This study uses primary data which is a source of research data obtained directly from the source (Indriantoro and Supomo, 2009: 154). The data collection method in this study is the questionnaire collection technique. The total questionnaire sent for the entire sample was 72 questionnaires according to the specified number of samples. This study uses personally administered questionnaires (meaning questionnaires in person), which means researchers can deal directly with respondents and provide necessary explanations about the questionnaire and can be directly collected after being answered by respondents (Indriantoro and Supomo, 2009: 154). The number of questionnaires returned was 70 questionnaires, 2 were not returned because the respondent did not know the reason for not returning the questionnaire.

## 2.4 Variable Operational Definitions

### 2.4.1 Case Based Learning

Case Based Learning in this study is defined as a learning method that intends to give students an opportunity to experience firsthand in dealing with various accounting problems in organizations, presenting various real issues about various materials related to forensic accounting, case realism, developing student capabilities to integrate various concepts learning materials, presents illustrations of theories and forensic accounting lecture materials, provides opportunities to participate in class and gain experience in presenting ideas to others, facilitate the development of sense of judgment, and provide experiences that can be applied to work situations (Moerista, 2015).

Case-based learning variables are measured by constructing a case-based learning method consisting of 9

items to measure case-based learning to survey participants. Students who have taken the forensic accounting course that were sampled were asked to identify the case based learning method of 9 different items. Response results using a scale of 1-5 range between "very low" at the lower limit of the scale (1) and "very high" at the upper limit of the scale (5). The construct used is the research construct of Supardi (2011) which has been tested for validity and reliability.

### 2.4.2 Motivation

The motivation referred to in this study is a force of encouragement found in every individual, both internal and external, that can influence his behavior. Motivational variables can be measured by the research construct which amounts to 25 statement items. The research construct was adopted from Ariyanti's research (2010) which has proven its validity and reliability. Response results using a scale of 1-5 range between "very low" at the lower limit of the scale (1) and "very high" at the upper limit of the scale (5).

### 2.4.3 Understanding Forensic Accounting

The understanding of forensic accounting material in this study can be measured using indicators adopted from forensic accounting teaching/learning textbooks by Tuanakotta (2012), with 10 statement items representing each forensic accounting learning material. Response results using a scale of 1-5 range between "very low" at the lower limit of the scale (1) and "very high" at the upper limit of the scale (5).

### 2.4.4 Emotional Intelligence

The existence of EQ (emotional intelligence) is one aspect that has a very important content to work together with one another with the context of other intelligence. This can be understood because simply emotional intelligence (EQ) is the ability to feel (Fitriaman, 2006). The variable of emotional intelligence was obtained with a questionnaire consisting of 5 items related to the principles of the emotional intelligence itself, namely self-recognition, self-control, motivation, empathy, and social skills. The construct of emotional intelligence was adopted from Atmadja and Saputra (2015).

### 2.4.5 Data Analysis Techniques

To examine the effect of case based learning variables and motivation on understanding for forensic accounting material with emotional intelligence as a moderating variable used the Moderated Regression Analysis (MRA) test. Previously tested the validity and reliability of the instruments used. In this study also used the classic assumption test which includes multicollinearity test, heteroscedasticity test, and normality test. Validity test using Pearson Correlation correlates the score of each question item with the total score which is the number of correlations. Variables are said to be valid if they have a positive correlation coefficient greater than 0.3 (Sugiyono, 2010) or significance less than 0.05, while variables are

said to be reliable if they have a Cronbach alpha value greater than 0.70 (Ghozali, 2011). Normality tests are performed using Kolmogorov Smirnov with the Asymp coefficient. Sig is greater than 0.05. To detect the presence of multicollinearity, the tolerance value  $\leq 0.10$  and Variance Inflation Factor (VIF) heter 10. Heteroscedasticity testing uses the Park test by regressing the absolute residual value with the independent variables used. If it has a significance value above 0.05, it is said that heteroscedasticity does not occur.

To test the effect of the dependent variable with the independent variable as well as to test the effect of the interaction of the moderating variable using Moderated Regression Analysis (MRA), namely:

Model of multiple linear regression equations for hypotheses 1 and 2:

$$PAF = \beta_0 + \beta_1 CBL + \beta_2 MO + \beta_3 KCE + e$$

Model of multiple linear regression equations for hypotheses 3a and 3b:

$$1. PAF = \beta_0 + \beta_1 CBL + \beta_3 KCE + \beta_4 CBL * KCE + e$$

$$2. PAF = \beta_0 + \beta_2 MO + \beta_3 KCE + \beta_5 MO * KCE + e$$

Information:

PAF = Understanding of Forensic Accounting

CBL = Case Based Learning

MO = Motivation

KCE = Emotional Intelligence

CBL \* KCE = Case Based Learning Interaction and Emotional Intelligence

MO \* KCE = Interaction of Motivation and Emotional Intelligence

### 3. RESULTS AND DISCUSSION

Profile of respondents in this study were grouped by gender, cumulative achievement index, and the value of forensic accounting courses. Characteristics of respondents by sex indicate male gender as much as 40%, female respondents as much as 60%. Most respondents had a cumulative achievement index above 3.00 which was 82.35%, while with a cumulative achievement index below 3.00 up to 2.00 it was 17.65%. Based on the value of forensic accounting courses achieved, as many as 88.24% of respondents received an A and 11.76% received a B.

The instrument validity test results show that the instruments used in this study are valid, as indicated by the Corrected Item-Total Correlation values, all of which are greater than R Table (0.2096). The intended R-table, obtained from the calculation of  $DF = N-2$  and a probability of 0.05. The reliability test results showed the value of Cronbach's Alpha Based on Standardized Items for all variables used in this study was greater than the R-Table or greater than 0.70, so as a whole was declared reliable. This is because all research instruments come from previous studies. The multicollinearity test gives a VIF value of less than 10 so that it is proven that there is no multicollinearity, the heterokedasticity test using the Park Test shows the significance of all variables above 0.05 which indicates there is no heteroscedasticity in the regression model. The normality test with Kolmogorov

Smirnov shows the Asymp.Sig results of 0.593 so that it can be concluded that the tested data are normally distributed.

Statistical test results show that hypothesis 1 (first) is accepted, that there is a significant influence of case based learning variables on understanding of forensic accounting in undergraduate accounting students, indicated by a significance value of 0.016 ( $<0.05$ ). This means that the case based learning method is effectively used in forensic accounting courses. In the study of forensic accounting, cases of fraud in both the public and private sectors are presented. The case based learning method presents cases of corruption or other fraud to more easily understand all forms of financial fraud that exist both in the national and international arena. This research is in line with that conducted by Mutmainah (2009), Rismawati and Jasman (2014), and Gasperz (2015) which states that case-based learning methods have a significant effect on understanding accounting material and increasing accounting student soft skills. However, this study is not in line with the results of research conducted by Moerista (2015) which states that the case based learning method is not ready to be applied in accounting learning because students are still unable to discuss independently and explore existing cases, so that if left unchecked with a case-based method, theoretically it is difficult for students to understand the aims and objectives of learning. Differences in the results of this study can occur due to differences in subjects and characteristics of the subjects studied. Moerista (2015) examines behavioral accounting courses, so that it is more applicable in the application of professional ethics where students are not yet involved in the professional or practitioner world. Whereas in this study, researchers examined forensic accounting courses that are easier to understand if presented in cases.

Hypothesis 2 (second) test results state that the significance value obtained is 0.006 ( $<0.05$ ) which means that the hypothesis is accepted. This states that there is a significant influence of motivation variables on the understanding of forensic accounting material by accounting students. In these results indicate the psychological influence of students on understanding a course, one of which is forensic accounting courses. The psychological factor is motivation, students who take forensic accounting courses need high motivation to be able to successfully complete their studies past forensic accounting courses. In fact, forensic accounting courses are given in master's study programs or accounting profession education, because forensic accounting is the highest level of accounting science or has a level of competency complexity to become a forensic accountant. So, it is only natural that undergraduate accounting students at Bali's warmadewa university need to have high motivation to understand material after material in forensic accounting courses. In addition, the presentation of material by lecturers must be more applicable and present learning methods that are appropriate to the

characteristics of the course. At least lecturers who take forensic accounting courses have the background to have taken the same course during their education so that the learning methods are not too conventional and students are not bored. To that end, with fun learning methods such as presenting cases of corruption or other fraud and discussing them in depth in the field of accounting will be interesting in forensic accounting learning at the undergraduate level. Because students at this level have been exposed to corrupt news that appears almost daily in the mass media and in print or online, but the news is not presented as a whole in the field of accounting. This is what is interesting if it is discussed in depth in the subject of forensic accounting, so students need high motivation to understand the subject matter of forensic accounting.

Hypothesis 3a test results stating that emotional intelligence moderating the influence of case based learning methods on understanding forensic accounting, can be accepted. In the statistical test results obtained the value of R Square obtained from the relationship between the influence of case based learning on forensic accounting understanding by 0.069, but after being moderated by emotional intelligence R Square between case based learning with understanding of forensic accounting has increased by 0.072, it can be concluded that intelligence Emotions are able to moderate the relationship between case based learning and understanding forensic accounting. Or in other words that emotional intelligence reinforces the influence of case based learning on forensic accounting understanding. It can be concluded that the emphasis of education is not only limited to the ability of teaching lecturers or the methods they use, but also relies on emotional quotient (EQ) or emotional intelligence. By relying on emotional intelligence and high motivation to learn and learning methods that are acceptable and not boring, the students will have personal toughness, social toughness and environmental toughness. This will make education not only rely on sports and brain exercise but also if it tastes. Emotional intelligence tends to lead to the management of emotions in accordance with the desires and abilities so as to have a positive impact. Emotional intelligence can help build relationships in the direction of success, which in this case is successful in digesting all forensic accounting learning materials that review various corruption cases and methods and present fraud prevention procedures, identify fraud perpetrators, review fraud perpetrators' modes, and describe types of fraud so that an when students will not be involved in such fraud cases. The results of this study are supported by the results of research by Suprianto and Harryoga (2015) the higher the emotional intelligence of the student, the higher the understanding he has. Thus the existing abilities can support a student to achieve his goals and ideals. This indicates that a student with high emotional intelligence will have a positive impact on him to manage his feelings, the ability to motivate yourself, the ability to be tough in dealing with frustration, the ability to control impulses and delay gratification for a moment, regulate a

reactive mood, and be able to empathize and cooperate with other people. This study is not in line with Atmadja and Saputra's (2015) emotional intelligence research which consists of self-recognition, self-control, motivation, empathy and social skills does not have an overall effect on accounting education. Students in accounting education so far the atmosphere, needs, relationships, and maturity are very different so that in this study emotional intelligence has no effect on accounting education. Indeed, students' self-control, motivation, and empathy at a glance, the phenomenon is that students tend not to be able to control themselves so that they seem to be arbitrary, but self-recognition and social skills possessed are also not able to show their overall emotional intelligence because negative self-recognition often occurs by considering himself the most capable among others.

Hypothesis 3b test results stating that emotional intelligence moderate the relationship between motivation and understanding of forensic accounting, can be accepted. This can be proven from changes in the value of R Square before moderation and after moderation. The value of R Square before moderation was 0.063, but after moderation increased to 0.077. That is, in response to these results it can be interpreted that emotional intelligence successfully moderates the influence of motivation on understanding forensic accounting. Emotional intelligence reinforces the influence of motivation on understanding forensic accounting. High motivation and coupled with emotional intelligence a qualified individual, then to achieve success the goal will be easier. This can be proven that the motivation possessed by someone will increase the person's desire to progress. Motivation which is a small part of emotional intelligence becomes a hidden power for the individual to achieve everything he wants, including in this case is to understand material after material presented in forensic accounting learning.

#### 4. CONCLUSION

Based on the results of tests that have been done, then the entire hypothesis formulated in this study was successfully accepted. Case-based learning methods have a positive effect on students' understanding of forensic accounting material. This means that effective case-based learning methods are used in forensic accounting courses that discuss in depth about cases of fraud, corruption and others. Motivation has a positive effect on students' understanding of forensic accounting material. This means it indicates the psychological influence of students on understanding a course. Emotional intelligence successfully moderates the effect of applying case-based learning methods and motivation to students' understanding of the material contained in forensic accounting courses. This means that emotional intelligence is very closely related to motivation and the application of case-based learning methods in influencing students' understanding of forensic accounting. That is, that the emphasis of education is not only limited to the

ability of teaching lecturers or the methods they use, but also relies on emotional quotient (EQ) or emotional intelligence. By relying on emotional intelligence and high motivation to learn and learning methods that are acceptable and not boring, students will have an interest and ability to understand lecture material will be even greater.

This research is expected to contribute to interested parties such as the Accounting Department at Warmadewa University or other universities in Bali in formulating curriculum and learning methods duly to be adjusted to the characteristics of the course. In addition, to always consider philosophical/religious values as factors that need to be considered in learning and receiving learning, because it is not enough for a student to only have intellectual intelligence in accepting learning, but emotional intelligence and spiritual intelligence are needed.

This research cannot be separated from several limitations. The following are some of the limitations and suggestions that can be given as follows:

This study has inherent limitations because this study uses primary data obtained through questionnaires, namely the possibility of differences in perceptions between researchers and respondents because respondents and researchers cannot clarify questions or statements. Therefore, research certainly becomes more representative if it combines with interview methods so that respondents' perceptions of questions or statements can be known in depth.

This study only uses a sample of students who have taken forensic accounting courses at Warmadewa University. Thus, the results and conclusions of this study cannot be generalized to all accounting students in Indonesia. Future studies are expected to broaden the scope of the sample so that research results are obtained with a higher level of generalization.

Further research needs to raise other issues regarding accounting education such as locus of control, university culture, or total quality management and internal control or other variables deemed capable of supporting further research.

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