

ANTECEDENTS AND CONSEQUENCES OF WETLAND-BASED FORENSIC ACCOUNTING IN SOUTH KALIMANTAN: A QUALITATIVE STUDY

Susi Apriana¹, Syahril Shaddiq², Achmad Suhaili³, Muhammad Ihsanul Arief⁴,
Erlan Titoe⁵, Steven Kenli⁶
Lambung Mangkurat University¹²³⁴⁵⁶
susi.apriana@ulm.ac.id

ABSTRACT

Forensic accounting has become a global concern in addressing increasingly complex economic and environmental challenges, particularly in detecting and preventing opaque financial practices, fraud, and resource misuse. The concept of forensic accounting focuses on evidence-based financial investigations to uncover irregularities in asset management, including in sectors related to the wetland environment and sustainable economics. Amid growing concerns about climate change, environmental degradation, and natural resource exploitation, forensic accounting plays a crucial role in ensuring accountability and transparency in financial management, thereby more effectively supporting sustainable development policies. This study aims to evaluate the antecedents and consequences of forensic accounting implementation on economic, environmental, and social aspects, particularly in improving accountability, transparency, and mitigating financial risks. This study uses a qualitative approach using ethnographic methods, in-depth interviews, participant observation, and document analysis. The results show that antecedent factors include weak understanding of regulations, limited human resources, and limited data, while the consequences of forensic accounting implementation have a positive impact on the efficient use of public funds, strengthening governance, and improving social welfare. These findings are expected to provide a foundation for policymakers in designing strategies for implementing forensic accounting that are more effective, inclusive, and sustainable in South Kalimantan.

Keywords: Forensic accounting, wetlands, transparency, *fraud*, sustainable development.

INTRODUCTION

Forensic accounting is a branch of accounting that focuses on financial investigations to detect, prevent, and uncover fraud. This practice has become a global trend in strengthening financial governance in both the public and private sectors. In Indonesia, the urgency of forensic accounting is increasing due to the increasing number of corruption cases, misuse of public funds, and weak oversight in development projects, particularly in the environmental sector (Shaddiq *et al*., 2025). South Kalimantan is home to extensive wetland ecosystems that play a vital role in supporting the regional and national economy. However, financial governance in this sector still faces challenges such as a lack of transparency, weak internal controls, and limited human resources (HR) to manage finances in accordance with regulations. Therefore, the implementation of wetland-based forensic accounting in South Kalimantan is relevant as a strategy to improve accountability and support sustainable development.

The objectives of this research are:

1. Identifying the antecedents of the application of forensic accounting in wetland-based financial management.
2. Evaluating the consequences of applying forensic accounting on economic, social, and environmental aspects.
3. Providing recommendations for strategies for implementing forensic accounting in South Kalimantan.

Literature Review

Forensic Accounting

According to Crumbley *et al.* (2017), forensic accounting is the application of accounting skills for legal investigative purposes, combining auditing, accounting, and legal investigations. The ACFE (2022) emphasizes that *fraud* can be minimized through the implementation of a robust forensic accounting system.

Forensic Accounting in the Public Sector

Efendi & Hartono (2020) stated that forensic accounting in the public sector plays an important role in improving financial governance, especially in managing APBN/APBD funds.

Wetlands and Financial Governance

The World Bank (2020) emphasizes the importance of transparency in environmentally-based financial management. In the context of wetlands, this is key to maintaining economic and ecosystem sustainability (Yolanda *et al.*, 2023).

Antecedents and Consequences of Forensic Accounting

Previous studies (Rahmawati & Sari, 2021; Setiawan & Putra, 2019) showed that antecedent factors for forensic accounting implementation include regulations, human resource capacity, and organizational awareness. Consequences of forensic accounting implementation include increased financial efficiency, *fraud detection*, and increased public trust (Sari *et al.*, 2023).

METHODS

This study uses a qualitative approach with ethnographic methods to gain an in-depth understanding of forensic accounting practices in South Kalimantan.

3.2 Data Collection Techniques

1. Participatory observation in wetland-based financial management institutions.
2. In-depth interviews with the auditors of the Audit Board of Indonesia (BPK) Representative Office of South Kalimantan (August 5, 2025), forensic accounting expert Dr. Gemi Ruwanti (August 14, 2025), and accounting and finance expert Dr. Saipudin (September 12, 2025).
3. Document analysis in the form of financial reports, regulations, and audit standards (SPKN BPK RI, 2021).

Data Analysis

The data was analyzed using qualitative analysis with the Miles & Huberman interactive model, including data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

Antecedents of Forensic Accounting

The research results show several main factors:

1. Regulations & Institutions: The BPK has limited authority to investigate *fraud*. Investigative audits are conducted by a special central unit, not regional representative offices.
2. Human Resources Capacity : Employee rotation and lack of understanding of regulations lead to weak *fraud* detection .
3. Data Access : The lack of adequate financial data is a major obstacle to implementation.

Consequences of Forensic Accounting

1. Economics : The application of forensic accounting can increase the efficiency of public fund allocation in wetland programs.
2. Social : Increase public trust in the government, especially in the management of aid funds.
3. Environment : Supports the sustainability of environmental projects and prevents resource exploitation.

These findings reinforce previous research (Efendi & Hartono, 2020; Setiawan & Putra, 2019) that the success of forensic accounting is highly dependent on regulatory support, human resource competency, and data access. The wetland context adds complexity due to the ecological and sustainability implications.

CONCLUSION

This study identified that the antecedents of wetland-based forensic accounting implementation in South Kalimantan include regulations, human resource capacity, and data availability. The consequences are increased economic efficiency, social transparency, and environmental sustainability. To strengthen implementation, strategies are needed, including: Improving human resource capacity through forensic accounting training. Strengthening regulations and public access to investigative reports. Integration of forensic accounting in sustainable development policies.

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