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FACTORS AFFECTING THE PREVENTION OF CORRUPTION USING FRAUD HEPTAGON APPROACH

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ABSTRACT

This study aims to obtain evidence of the factors affecting the prevention of corruption in Indonesia by using the fraud Heptagon approach by analyzing the factors causing corruption through organizational culture, leadership, code of ethics, information technology, and governance as intervening variables. The population of the study is government agencies such as ministries, high state institutions, local governments, and other government organizations, obtained randomly through several activities of government agencies such as surveys and coordination meetings using google form and paper-based questionnaires. The results of the study show that information technology has a direct and significant effect on preventing corruption, while organizational culture and code of ethics has a significant indirect effect on good governance.

INTRODUCTION

Corruption is behavior deviating from official duties in state administration to obtain benefits related to status and wealth either for personal self, close family, or group that violates the rules (Klitgaard, 2001). Corruption is divided into two types, namely: a) corruption due to conflicts of interest, and b) bribes and illegal grants. Corrupt behavior is mostly identical to state officials with high position and income (Tuanakotta, 2007). Consequently, leaders as officials who administer state affairs are less trustworthy and accountable in carrying out their duties (Prihanto and Gunawan, 2020; Prihanto et al., 2020). In fact, as government officials, they are supposed to have an anti-corruption attitude (Ndraha, 2007). Quoted from kompas.com, the monitoring carried out by ICW from January 1 to June 30, 2020 discovers approximately 169 corruption cases with 372 suspects

from government officials leading to a state loss of IDR 18.1 trillion (Mashabi, 2020), the types of which are varied, such as the procurement of goods and services (Corruption Eradication Commission, 2018) in the form of gratification between the parties participating in tenders and the officials from institutions procuring the goods and services (Prihanto and Usmar, 2020).

The government should aim for prosperity and freedom from corruption for its people (Ndraha, 2007), yet the administration of state affairs is highly vulnerable to conflicts of interest (Jensen and Meckling, 1976b) that has the potential to cause information asymmetry (Fama et al., 2007), resulting in a culture of corruption that greatly impacts governance and anti-fraud control to eradicate corruption (Bierstaker, 2009). A good culture has a significant positive relationship with

governance and the risk of fraud (Mihret, 2015; Wahab, Pitchay and Ali, 2016), associated with the presence of effective leaders. Furthermore, women leaders are capable of suppressing corruption (Lenard et al., 2017) and reducing the number of fraud (Prabowo et al., 2017) by implementing good governance and code of ethics (Law, 2011; Mensah and Zutter, 2017). Therefore, a well-implemented code of ethics ensures that the organization is protected from fraud (Siregar and Tenoyo, 2015). It will be more effective supposing it is implemented with governance based on information technology that assists in detecting and preventing fraud (Halbouni, Obeid and Garbou, 2016a). This study aims to analyze the effect of **organizational culture, leadership, code of ethics, IT, and governance** on the prevention of corruption by the State Civil Apparatus managing state affairs in government institutions in Indonesia.

METHOD

Measurement of Variables and Hypotheses

The variables were measured using a 5-point Likert scale. Corruption was measured by Fraud Heptagon (Yusof, 2016), namely: incentive, pressure, opportunity, attitude, rationalization, ability or competence, arrogance, ignorance, and greed. Organizational culture (Robbins and Coulter, 2012) consists of: innovation and risk-taking, attention to detail, outcome orientation, human orientation, team orientation, aggressiveness, and stability. Effective leadership (Wolf and Shelton, 2015) comprises: Bring people together with work as a team, Motivate people to

perform, Take responsibility for bottom-line result, Make difficult decision, and Create positive energy. The code of ethics (Law No. 5 on Public Accountants, 2011) includes: responsibility, emphasis on public interests, integrity, objectivity, competence and prudence, confidentiality, professional behavior, and technical standards. Information technology (Fung Jin, 2003) is comprised of: social factors, affectivity, complexity, task suitability, long-term consequences, and conditions facilitating the use of information technology. Meanwhile, governance (FCGI, 2001) (FCGI, 2001) has the following criteria: participation, legal certainty, responsibility, consensus, justice, effectiveness and efficiency, as well as vision and mission. The hypotheses in this study are as follows:

Table 1. hypotheses and description

Criteria	Amount
H1	Organizational culture has a positive effect on reducing corrupt behavior
H1a	Organizational culture has a positive effect on good governance
H2	Effective leadership has a positive effect on reducing corrupt behavior
H2a	Effective leadership has a positive effect on good governance
H3	Well-implemented code of ethics has a positive effect on reducing corrupt behavior
H3a	Well-implemented code of ethics has a positive effect on good governance
H4	Information technology has a positive effect on reducing corrupt behavior
H4a	Information technology has a positive effect on good governance
H5	Good governance has a positive effect on reducing corrupt behavior

Source: analyzed by author, 2021

RESULT AND DISCUSSION

Hypothesis testing is presented in table 1 as follows:

$Kor = \beta_0 + \beta_1 BO_1 + \beta_2 KEP_2 + \beta_3 KE_3 + \beta_4 TI_4 + \beta_5 GG_5 + e$ $GG = \beta_0 + \beta_6 BO_6 + \beta_7 KEP_7 + \beta_8 KE_8 + \beta_9 TI_9 + e$					
Variable	Prediction	Koef.	P-Val.	Sig.	Description
Direct effect:	$Kor = \beta_0 - 0.19BO_1 + 0.09KEP_2 - 0.36KE_3 + 0.85TI_4 + 0.11GG_5 + 0.65e$				
BO → KOR	H1 (+)	-0.19	-0.51	Insig.	H1 is rejected
KEP → KOR	H2 (+)	0.09	0.52	Insig.	H2 is rejected
KE → KOR	H3 (+)	-0.36	-1.03	Insig.	H3 is rejected
TI → KOR	H4 (+)	0.85	2.33	Sig.***	H4 is accepted
GG → KOR	H5 (+)	0.11	0.29	Insig.	H5 is rejected
Indirect effect:	$GG = \beta_0 + 0.80BO_6 + 0.01KEP_7 + 0.52KE_8 - 1.45TI_9 + 0.21e$				
BO → GG	H1a (+)	0.80	4.25	Sig.****	H1a is accepted
KEP → GG	H2a (+)	0.01	0.05	Insig.	H2a is rejected
KE → GG	H3a (+)	0.52	2.51	Sig.***	H3a is accepted
TI → GG	H4a (+)	-0.32	-1.45	Insig.	H4a is rejected
R ² (1 - 2)	0.35 - 0.79				
Error (1 - 2)	0.65 - 0.21				
P value	1.0000 - 1.0000				
Chi-Square	0.389				
RMSEA	0.000 - 0.000				Fit
df (1 - 2)	614				
The level of significance is * = 0.05, ** = 0.025, *** = 0.01, **** = 0.001 of 229 observations					

Source: analyzed by author, 2021.

The effect of organizational culture on corruption and governance

The results of the hypothesis testing show that organizational culture has no effect on corruption prevention, thus H1 is rejected. It is not in line with previous studies stating that organizational culture can reduce fraudulent behavior (Akbar and Vujić, 2014; Mihret, 2014; Quah, 2015). Organizational culture in government institutions remains unable to reduce corruption due to an informal culture affecting corruption (Yeganeh, 2014a; Loosemore and Lim, 2015). Yusof, (2016) states that corruption can be influenced by local culture that later affects organizational culture. The local culture of the community is also practiced in organizational life because of officials are also part of the community. Local culture should strengthen the implementation of positive behavior (Quah, 2015) and become an antidote to the negative currents of competition that have the potential to raise the values that lead to corruption (Yeganeh, 2014b). Corruption can be prevented by fostering a culture of shame (Prabowo and Suhernita, 2017) to produce an attitude of high integrity (Umar, 2016; Sow et al., 2018).

A good and quality organizational culture has a positive and significant effect on the implementation of good governance in government organizations (Bierstaker, 2009; Bhasin, 2012; Mihret, 2014; Quah, 2015; Umar, 2016; Wahab, Pitchay and Ali, 2016), thus H1a is accepted. It is in line with previous studies. The improvement in the quality of good governance is evident from the innovation in organizational culture, such as discipline in work attendance, work commitment, sanctions for violations at work, the 5R culture (Concise, Neat, Clean, Caring, and Diligent), culture of togetherness, transparency, and integrity through wealth reporting (Prihanto et al., 2020). Organizational culture that adopts change initiatives such as communication, feedback, involvement, and consultation to achieve the vision and mission is essential for organizational success (Jumbe and Proches, 2017).

The effect of leadership on corruption and governance

The results of the study state that leadership has no significant effect on the reduction in corruption behavior, thus H2 is rejected. Leadership has a role in corruption, resulting from conflicts of interest (Jensen

and Meckling, 1976a; Politis and Politis, 2018), either personal or group. Leadership has not been able to support the reduction of corruption and in fact tends to become the perpetrators of corruption due to low income or economic factors (Omar, Nawawi and Salin, 2016). Such leadership does not have high integrity (Chen et al., 2013; Umar, 2016). Not only because of the opportunity, capability, rationalization, competence, arrogance, and pressure (Yusof, 2016) frequently found in government institutions, corruption can also occur due to the behavior of highly educated and economically sufficient yet acquisitive leadership (Tuanakotta, 2007). Thus, we need leadership whose base their behavior on the code of ethics (Lee, 2017), capable of influencing their subordinates to behave similarly (Steinbauer et al., 2013). Leadership in Indonesia frequently experiences problems related to corruption due to conflicts of interest (Prihanto et al., 2020). In fact, as government officials, the leadership is supposed to have an anti-corruption attitude and bring their citizens to prosperity (Ndraha, 2007). Leadership of government organization who has a political party background has the potential to be involved in corruption because they frequently involve the interests of their party in their work (Jensen and Meckling, 1976b), actually adding to the bad image of the party (Sudarsa, 2019) that should be able to promote accountability (Klitgaard, 2001) in the administration of government affairs.

The results also show that leadership is not entirely effective in creating good governance, thus H2a is rejected. Approximately 60 percent of governance problems in Indonesia occurs due to government errors, leading them to be confined in their own rules (Madril, 2020). Therefore, it is necessary to have the support of good quality management (Brown et al., 2014) to create effective leadership. Ethical behavior in governance (Schwella, 2014) contributes to creating good governance (Ferry and Ahrens, 2016) with a fair and

trustworthy attitude (Hamid et al., 2011). Leadership as a role model is inseparable from the implementation of governance, as both are conditions required by organizations to further achieve organizational goals in the future.

The effect of code of ethics on corruption and governance

The code of ethics has not been able to prevent corruption because it is not well-implemented, thus H3 is rejected. It is not in line with the statement that well-implemented code of ethics prevents unethical behavior (Siregar and Tenoyo, 2015; Nor, Nawawi and Salin, 2018) and is able to prevent corruption (Husnin, Nawawi and Salin, 2016). Thus, the code of ethics in government institutions that has not been well-implemented allows fraud to occur more easily through rationalization (Cressey, 1965; Wolfe and Hermanson, 2004; Crowe, 2011; Free and Murphy, 2015; Umar, 2016; Yusof, 2016; Vousinas, 2019). It is highly dangerous since it causes damage and destruction to the organization (Khadijah, Kamaluddin and Salin, 2015) as happened in the case of buying and selling opinions (Rozie, 2017), proving that the independence of the professional code of ethics as an auditor is violated.

The results of data processing reveal that code of ethics has a positive effect on good governance in Indonesia, thus H3a is accepted. Therefore, well-implemented code of ethics and commitment can achieve good governance (Asmuni, Nawawi and Salin, 2015; Omar, Nawawi and Salin, 2016; Zakaria, Anuar and Salin, 2016; Rahim, Nawawi and Salin, 2017; Nor, Nawawi and Salin, 2018), but can also prevent fraud (Rivest and Lanoue, 2015; Said et al., 2017), guiding officials to behave ethically inside and outside the organization (Kaptein and Schwartz, 2008). The code of ethics in realizing good governance has been implemented gradually in Indonesia to achieve better governance.

The effect of information technology on corruption and governance

The results prove that information technology has a positive effect on reducing corrupt behavior, thus H4 is accepted. The appropriate use of virtual technology by government organizations (Beck, Pahlke and Seebach, 2014) will improve organizational performance (Daniel, Soto and Merigó, 2015; Acosta, Gabriel and Navarro, 2016), facilitating more effective control of fraud including corruption (Soomro et al., 2019). In addition, cyberspace also has a negative effect on crime space (Vahdati and Yasini, 2015), allowing the government to anticipate corruption with technology-based internal control systems such as whistleblowing system, gratification control unit, state officials wealth reporting applications (LHKSN and LHKPN), and others (Prihanto et al., 2020). Therefore, the role of information technology in government organizations is highly important to control corruption, manipulation of financial statements, policy violations, and ethical violations (Nawawi and Salin, 2018).

The results of the study also reveal a negative effect of information technology, thus H4a is rejected. It is in line with the statement that the application of technology has a positive effect in developed countries, but it does not necessarily have similar effect in developing countries (Bierstaker, 2009; Kapoor, Zhou and Piramuthu, 2011; Sharma and Panigrahi, 2012; Chen et al., 2013; Kapardis, 2018) due to the fundamental differences that cannot be ignored. The importance of information technology in supporting governance should be empowered and optimized through guidance and management of information technology as part of governance (Erasmus and Marnewick, 2020). The role modern information technology (Halbouni, Obeid and Garbou, 2016b) is considerably beneficial to making strategic decisions and preventing information asymmetry (Lisic et al., 2014; Asmuni, Nawawi and Salin, 2015; Husnin, Nawawi and Salin, 2016) to achieve

organizational goals (Einhorn, Marnewick and Meredith, 2019) and provide better public services.

The effect of governance on corruption

Governance has an insignificant effect on preventing corruption, thus H5 is rejected. It is not in line with the opinion that governance has an important role in preventing fraud (Halbouni, Obeid and Garbou, 2016a) from the point of view of Fraud Heptagon (Yusof, 2016) and avoiding fraud (Rubino and Vitolla, 2014), namely through effective organizational governance control mechanisms (Lisic et al., 2014). The government needs to strengthen the management and administration to reinforce independence in the future (Asmuni, Nawawi and Salin, 2015) to provide better service to the public. It is possible by increasing supervision on policies as well as training and monitoring (Frimpong, Andoh and Hene, 2016), even though supervision does not actually have an effective effect on preventing fraud (Siahaan, Umar and Br, 2019). To prevent and minimize corruption, the following strategic governance is necessary: regular employee rotation, regular audit, and well-implemented government internal controls (Lisic et al., 2014; Prihanto et al., 2020). The issue of governance is that there are many rules, procedures, and bureaucracy that, rather than supporting, constrain the mobility of services, resulting in poor organizational performance (Tambun, 2020). Governance with numerous inadequate regulations has become an opening for officials and other parties to commit corruption, due to supply and demand that require each other and allow transactions to occur.

CONCLUSION

Referring to the results of the study, it is concluded that information technology has a direct significant effect on the prevention of corrupt behavior, while organizational culture, effective leadership, code of ethics, and governance have no

significant effect on reducing the intention to commit corruption. Corruption occurs due to weak organizational culture, ineffective leadership, poorly-implemented code of ethics, and poor governance. The application of well-utilized technology can reduce corrupt behavior. The indirect effect is shown through the significant effect of organizational culture and code of ethics on the implementation of good governance. Leadership and information technology do not have a significant effect on governance and do not support good governance. Indirectly, leadership and technology do not affect governance because leaders have the potential to abuse and disobey the applied governance and commit deviations through access to existing technology information and various facilities as well authority entailed.

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