

Anti-Corruption Training in Indonesia: Does It Make a Difference?

By

MUNTHE, Andre Sabam P

THESIS

Submitted to

KDI School of Public Policy and Management

In Partial Fulfillment of the Requirements

For the Degree of

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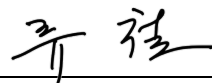
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Committee in charge:

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Approval as of December, 2021

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Abstract

In Indonesia, the anti-corruption program is currently improving in terms of both quality and quantity. However, this anti-corruption campaign has been ineffective in reducing the number of actual corruption cases in Indonesia. This study evaluates one of the programs used to fight corruption, specifically anti-corruption training. Anti-corruption training is intended to develop anti-corruption values in public sector employees. This paper aims to examine the components of anti-corruption training in Indonesia's public sector that influence the tendency to justify corruption. This study examines several components of anti-corruption training, including participant participation, training completion, and delivery methods. This article surveyed an online platform. It was discovered that training participation, repetition, in-person education, and online instruction had a significant effect on the tendency to justify corruption. However, the delivery mode of focus group discussion had no discernible effect on the tendency to justify corruption. The findings of this study have policy and managerial implications for designing an effective anti-corruption program, especially anti-corruption training.

Keywords: anti-corruption training, tendency to justify corruption, corruption prevention, neutralization theory

1. INTRODUCTION

Even though the consequences of corruption are well known, there is still a lack of understanding about how to eradicate corruption best. To eradicate corruption in Indonesia, the KPK has implemented three eradication strategies: increasing the integrity of state officials, closing corruption gaps in the existing government system, and taking action to create a deterrent effect (KPK, 2020). The first strategy is to strengthen the personal integrity of state officials. For the first strategy, the KPK has implemented anti-corruption education programs in every education network, socialization, and anti-corruption campaigns through a personal approach (KPK, 2020).

The government also announced a new strategy that includes three major actions: licensing and commerce, state finance, law enforcement, and bureaucratic reform (Stranas PK, 2020). One of the primary actions is bureaucratic reform, which includes the strengthening of the Integrity zone. One of the integrity zone evaluation values is to assess the socialization/training related to gratification, handling conflicts of interest, whistleblowers, and other anti-corruption controls in the institution. Each unit within the ministry/institution is responsible for anti-corruption training. In recent years, every work unit in the Ministry/Agency has competed for the Ministry of State Apparatus Utilization and Bureaucratic Reform's title of corruption-free Region. These accomplishments are possible if the organization has implemented excellent controls for preventing corruption, one of which is ethical training for employees to introduce anti-corruption values.

Aside from the government, the Ministry of State-Owned Enterprises invites all State-Owned Enterprises to implement an anti-corruption culture, including instructions to implement ISO 37001 on Anti-Bribery Management System. ISO 37001, like other corruption prevention systems, requires employees and management to internalize the importance of anti-corruption and

the application of corruption prevention in the organization's work area. By 2020, 74 of Indonesia's 108 State-Owned Enterprises will have achieved ISO 37001:2016 certification.

However, eradicating corruption in Indonesia remains a long way off. This is demonstrated by the corruption perception index, which has been reasonably stable in recent years and is currently placed 106th out of 150 nations surveyed. This reveals that Indonesian business professionals continue to be concerned about the country's high degree of corruption. Similarly, according to Indonesia Corruption Watch (2020) data, the number of corruption prosecutions climbed dramatically in 2020 (444 instances involving a loss of IDR 18 trillion). (271 instances resulting in a loss of IDR 580 trillion). Even though the government has spent a sizable portion of its budget on anti-corruption efforts, corrupt activities have not decreased as expected.

Increased outputs from anti-corruption preventative efforts and the actuality of corruption in Indonesia indicate a highly contradictory relationship. Improvements in corruption prevention efforts, such as anti-corruption training, have not been able to eliminate or reduce the number of corruption. This phenomenon has piqued the interest of researchers in evaluating the success of anti-corruption education programs in a variety of Indonesian institutions, both governments and SOE. In this paper, we look at the role of anti-corruption training in reducing corruption in Indonesia.

1.1. The objective of the study

The purpose of this paper is to examine the effect of anti-corruption training on the tendency to justify corruption in the Indonesian public sector. This study examined the tendency to justify corruption using elements such as training participation, training repetition, and training delivery method. As a result, the effective factors should be enhanced and developed further. The

findings may have significant implications for policymakers and human resource managers in the public sector responsible for developing anti-corruption training. Additionally, the study is expected to aid researchers interested in studying anti-corruption preventive strategies.

1.2. Development of Research Questions

From the variables identified, the following research questions have been formulated for the tendency to justify corruption:

- a. Is it likely that government officials who have received training are more reluctant to justify corruption?
- b. Is regular training effective in reducing employees' justification for corruption?
- c. Does the method in which anti-corruption training is delivered affect the tendency to justify corruption?

The rest of the research papers are structured as follows. Section 2 explains the theoretical background for the chosen model and also describes the hypothesis development process. Section 3 will describe the methodology. Finally, sections 4 and 5 will explain the findings, including data analysis and conclusions.

2. LITERATURE REVIEW

2.1 The Fraud Triangle

The fraud triangle model is a well-known idea that describes what variables must be present for someone to conduct fraud, one of which is corruption. This concept is predicated on the premise or assumption that activities are frequently the result of a combination of three factors: pressure or motivation, opportunity, and rationalization (Vona, 2011).

The first element that appears for someone to commit fraud is pressure or incentive that motivates individuals to commit fraud (McMillan, 2006). Without a motivation to commit fraud, individuals will not look for a window of opportunity to commit fraud. Albercht et al. (2012) categorize the type of pressure that appears as a motive for committing fraud into four categories: financial pressure, vice pressure (drugs, gambling), work-related pressure, and other pressure. The motivation to commit fraud can come from within the individual himself (for example, financial pressure) or from outside (for example, pressure from work targets). The type of pressure that is most often the motive for someone to commit fraud is financial reasons (Vona, 2011).

The second element in fraud is the existence of gaps/opportunities from system or control imperfections to prevent fraud. Giving individuals access to assets or information effectively creates opportunities to commit fraud and conceal their actions (Padgett, 2015). Internal control is important to prevent individuals from taking advantage of the opportunities that exist for their interests. The weaker the internal control, the higher the opportunity to commit fraud (Albercht et al., 2012). In addition, the opportunity is also attached to a person's position. Officials in an organization have a greater opportunity to commit fraud compared to the lower-level worker.

The final component required to commit fraud is a rationalization/justification for the crime. In contrast to other types of crime, fraud is typically committed by quite respectable and good people in their daily lives. The corrupt person does not see themselves as corrupt. They prefer to confess their mistakes but reject the motivation for corruption, much alone being branded as corruption criminals (Anand et al., 2005). One of the most important aspects of corruption is how offenders defend or excuse their acts in various concepts or mental techniques. This rationalization will reduce or eliminate the guilt of the fraudulent actors. The offenders will believe that their actions are normal and appropriate.

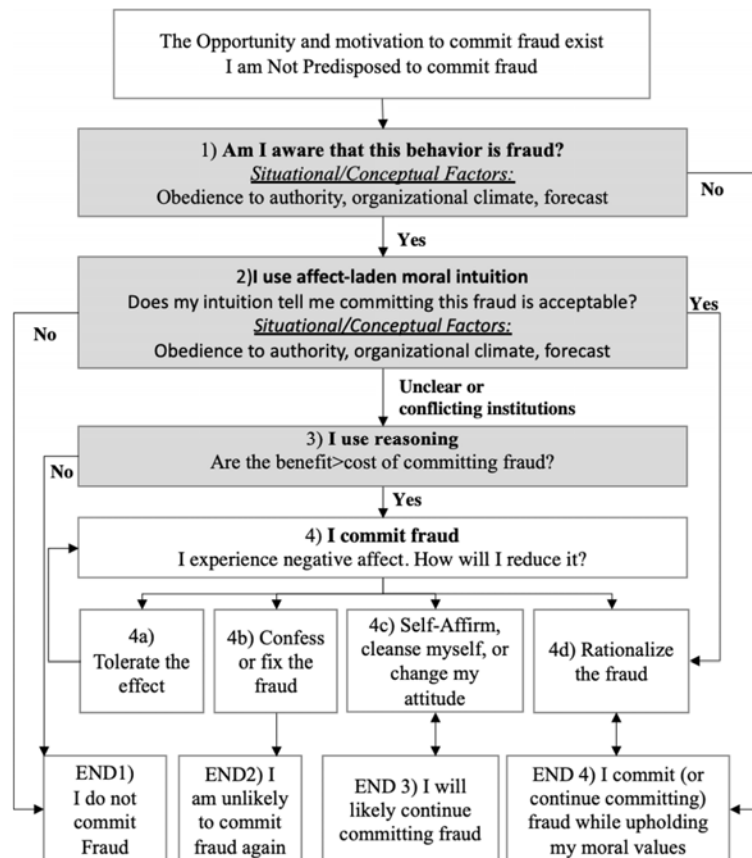


Figure1 The Framework Psychological Pathways Fraud
Source: Murphy and Dacin (2011)

When someone is faced with the motivation to commit fraud and the opportunity to commit fraud, individuals will decide whether to do the act or not. Murphy and Dacin (2011) describe the individual predicament in three psychological pathways that lead to the emergence of rationalizations for committing fraud.

First-time offenders who are not inclined to commit fraud will go through a series of thoughts to determine whether they will cancel the fraud or continue. The individual's first question will be about their awareness of fraud. When someone commits fraud even though he is unaware of his actions, this is classified as fraud (Murphy and Dacin, 2011). If a person commits fraud without realizing he is one of the perpetrators of fraud, the individual can repeat the behavior in the future by adhering to their moral values. The company's concern is to provide adequate understanding to its employees about what falls under fraud in the business environment and what does not. Murphy and Dacin (2011) further classify possible conditions as out fraud due to obedience to authority, organizational climate, and forecast.

When a person becomes aware of fraud, the first moral quandary that arises to make a decision is instantaneous intuition (Murphy and Dacin, 2011). Immediate intuition, also known as affect-laden intuition, occurs automatically before considering whether a choice is good or bad (Murphy and Dacin, 2011). If an individual's instantaneous intuition tells him to commit fraud, he will do so while attempting to mitigate the negative consequences of his actions. However, if the individual's instantaneous intuition tells them not to commit fraud, they will not do so (Murphy and Dacin, 2011).

If the individual's decision is unclear or contradictory, the individual will reason about the possible outcomes. The individual will see the benefits and burdens he will receive as a result of the fraud. He may receive benefits in the form of money, a good appearance, or as a form of

retaliation (Murphy and Dacin, 2011). While the potential burdens, he will face include being caught, losing social standing, financial penalties, or imprisonment. If the benefits outweigh the burden, the individual will commit fraud and attempt to conceal it.

In the fourth stage, non-predisposed individuals have decided to commit fraud. They are experiencing negative affect (feelings) due to their actions contrary to their ethical values. These negative emotions can manifest as psychological discomfort or feelings of guilt. Murphy and Dacin (2011) categorize behavior following psychological discomfort or guilt into four categories:

- Tolerating the effect
- Confessing or fixing the fraud, self-affirmation
- Cleansing myself or changing my attitude
- Rationalizing the fraud

Individuals in the "tolerate the effect" condition tolerate negative feelings and are trapped in a negative effect cycle until they find other methods (Murphy and Dican, 2011). In the "confessor fix the fraud" condition, the individual will either admit his fraudulent act or attempt to recoup the losses caused by his actions (Murphy and Dican, 2011). Murphy and Dican (2011) assume that people who confess or try to the right their wrongs are very unlikely to commit fraud again. Individuals in the third category will self-affirm, self-cleanse, or change their attitudes. Individuals who self-affirm will be motivated to view their actions positively, such as making large charitable donations. Individuals in this category are also capable of self-cleansing, and they tend to be or cleanse themselves more frequently than those who are not. Aside from these three factors, negative feelings caused by fraud can change a person's attitude so that what used to be "fraud is wrong" becomes "fraud is not evil. (KPK, 2018)" Self-affirmation, self-cleansing

or a shift in attitude justify the individual to continue committing fraud in the future. Individuals in the last category will rationalize their fraudulent behavior. Individuals who rationalize their fraud maintain the same anti-fraud attitude but justify their actions with situational perceptions. So, in this last category, these people believe their moral values are upheld despite having committed fraud. Individuals in this category have no regrets about committing or will continue to commit fraud because they believe they are correct.

2.2 Neutralization Theory

In this study, we also use neutralization theory to get an idea of the individual justifications for justifying acts of corruption. Sykes and Matza (1957) innovated the use of neutralization theory in the study of juvenile delinquency. Neutralization theory aims to explain the paradoxical behavior of some people who violate societal norms and regulations, such as corruption in which they believe (Curasi, 2013).

In neutralization theory, unethical behavior such as corruption is explained by using specific neutralization techniques to neutralize negative feelings associated with the action (Curasi, 2013, Hauser, 2018, Kaptein & Helvoort, 2019). Anand et al. (2005) then developed neutralization techniques specifically for corruption. Neutralization techniques are then described in six types: denial of responsibility, denial of injury, denial of victims, social weighting, appeal to higher loyalties, and balance of ledgers (Anand, Ashforth, & Joshi, 2005).

The first type of technique is the denial of responsibility. Denial of Responsibility is a rationalizing technique where corrupt actors convince themselves that they are participating in dishonest acts because they have no other choice (Anand, Ashforth, & Joshi, 2005). Individuals who use this technique will assume that they are excused from their behavior (Curasi, 2013). They are not the perpetrators of the unethical act, but they see themselves as individuals who were forced

to commit the fraudulent act. This rationalization usually arises when the perpetrator feels pressure from superiors, pressure from peers, reasons "everyone does the same thing," and other things.

The second type of technique is Denial of Injury. Denial of Injury is a rationalizing tactic in which the perpetrators of corruption justify their actions not to injury or harm others. This strategy is especially easy to use in corruption cases because the victims are unknown and abstract. For example, corruptors in government frequently believe that the existence of state money means that no harmed party might occur because the individual see that the state is an abstract thing (Hauser, 2018). This rationalization is common when thieves from the organization assume that the losses incurred are small or the organization can recover quickly. Individual perpetrators of corruption will think that their actions have a more negligible impact than the other extreme actions (Rabl & Kühlmann, 2009).

The third neutralization is the denial of victim. In this form, the individual accepts responsibility for their deviant behavior, but they define the victim of their deviant behavior as someone who deserves to be victimized (Anand, Ashforth, & Joshi, 2005; Curasi, 2013). An example of this justification is when an employee seizes office property due to injustice from the employer. Although the employer might have caused some or many injustices, it should be noted in the victim's refusal that the perpetrator's excuse is not based on facts (Anand et al., 2005). This rationale may serve as a dual burden for a company that employees engage in corruption such as stealing (Anand et al., 2005). In addition to physical losses, workers may adopt hostile attitudes to the organization to reduce their discomfort (Anand, Ashforth, & Joshi, 2005).

The fourth technique is Social Weighting. There are two types of social weighing techniques. The first is offenders justifying their acts by challenging the validity of the regulator, a practice known as condemning the condemners (Anand, Ashforth, & Joshi, 2005). The claim

that the current norm is not relevant in the situations, wrong, or ambiguous makes individuals believe that corruption is a grey area.

Selective social comparisons are the second type of this approach. This technique is similar to denial of injury, but the individual offender contrasts his acts to those of other parties who are much worse. Because the act of corruption will make the offender feel guilty, he will be driven to seek someone who is more corrupt and will explain that he is not so wicked (Kaptein & Helvoort, A Model of Neutralization Techniques, 2019).

The fifth type is the appeal to higher loyalties. The perpetrator assumes that the appropriate ethical rules must be violated to achieve more significant aims when utilizing this rationale. This technique, unlike the previous rationalizations, will provide greater value than a rationalization. They presume that a person's or group's interests will take precedence over the interests of other parties (Anand, Ashforth, & Joshi, 2005). For example, when someone supplies the customer with facilities that exceed the limit in the expectation of maintaining good relations with customers, this affects the company's revenues.

The last technique is balancing the ledger. The last type of rationalization is where the perpetrator believes that his previous performance has a higher value than his actions. The perpetrators will assume that they have credit from their previous performance that can exceed the impact of their actions (Anand, Ashforth, & Joshi, 2005). A typical version of this type of reasoning occurs when individuals use an organization's previous glory to excuse current unethical actions.

2.3 Anti-corruption training

According to the conceptual model in the Fraud Triangle, effective anti-corruption control will reduce or eliminate at least one element in the fraud triangle. Controls between organizations vary greatly based on each organization's exposure to corruption. Management must select controls that are relevant to the organization's business risks. However, no matter how effective the existing measures are, they cannot provide absolute assurance that corruption will not occur in the future (AICPA et al., 2008). Management can lessen the risk of corruption, but it cannot remove it. Each organization needs to consider the risk, size, and complexity of its business to choose the right program to fight corruption. In addition to preventing corruption from occurring, organizations must also have several programs designed to detect or correct corruption.

One of the corruption prevention programs is to conduct training for employees or management. Educating employees and others about the seriousness of fraud and telling them about what to do if fraud is an essential element of fraud prevention (Albrecht et al., 2012; ACFE, 2017). Similar to other ethical programs in organizations, ethical organizations are not necessarily about individuals doing the right things all the time but about creating an environment where actors are at least encouraged to do the right thing.

Anti-corruption training can arm businesses with many anti-corruption measures. Anti-corruption training's initial objective is to educate personnel about what defines corruption and what does not. Effective training contains not only a concept of corruption but also an interactive discussion and an example of corruption (ACFE, 2017). With training, the organization's normative framework's vagueness and ambiguity will be eliminated from employee cognition (Kaptein, 2014).

The second purpose of anti-corruption training is to convey to employees the company's anti-corruption values. Employees will gain an understanding of the leadership's commitment to

anti-corruption. This dissemination of anti-corruption ideals has a considerable impact on employees' behavior (ACFE, 2017). If the boss demonstrates that ethical behavior is unimportant, employees will be relatively prone to commit unethical behaviors (Kaptein, 2014).

The third function is to create an openness in discussing ethical issues in the organization. Unethical behavior can occur because of a lack of openness to discuss ethical dilemmas and allegations of unethical behavior (Kaptein, 2014). The interactive discussion will stimulate employees' willingness to improve organizational anti-corruption culture by reporting possible corruption to management.

The last function of anti-corruption training is to improve ethical employee behavior. Organizations must explicitly explain punishment (termination and prosecution) for proven corrupt acts (ACFE, 2017). With the delivery of this punishment, the fraudulent activity will become less attractive for employees who normally believe their actions will not be detected and will not be punished (Kaptein, 2014).

Anti-corruption training can be delivered in a variety of ways, including live in-class instruction, recorded video or animated courses, or self-study interactive programs (ACFE, 2017). Employees can participate actively in the live class, connect with other employees, debate the organization's genuine corruption risk, and seek and provide feedback on the anti-corruption program. By including games and role-playing activities into the training curriculum, participants can have a more enjoyable and successful experience. However, delivery of training that is grounded in organizational realities rather than general anti-corruption messages is more critical than delivery methods in training (ACFE, 2017).

2.3.1 Anti-corruption training di Indonesia

In Indonesia, the framework for combatting corruption varies significantly according to the policies and organizations that promote it. However, the entire framework must address the organization's code of ethics and how it encourages employees and management to conduct business in accordance with the code of ethics.

Being honest has become ingrained in the government sector's code of ethics for civil officials (Corps Mental Development and Civil Service Code of Ethics, 2004). Independently, agencies internalize this code of ethics. Without any special standards, the distribution methods and materials presented during training are extremely reliant on each agency. Anti-corruption training is also used to evaluate candidates for numerous government awards. For instance, the Ministry of State Apparatus Utilization and Administrative Reform established the corruption-free Zone program which anti-corruption training is one of the key indicators.

The Corruption Eradication Commission (2018) issued guidelines for fighting corruption in the private sector. Ethics training, including anti-corruption, must be provided to both internal and external stakeholders. This ethics training is conducted on a periodic basis to ensure that employees and business partners have proper knowledge of policies, procedures, codes of ethics, codes of conduct, and procedures. It has targeted all those deemed obligated to comprehend. This rule is critical for businesses because, in Indonesia, corporations can be cited as suspects in corruption proceedings if it can be established that the corporation fails to adopt anti-corruption measures.

Along with the KPK guidelines, SOE is required to implement ISO: 37001 for its anti-bribery management system. ISO 37001:2016 demands that continual corruption awareness training be delivered to firm staff and stakeholders. Adequate awareness training is prioritized for employees or business partners who face a moderate to the high level of risk.

Apart from being supported by the organization, the Corruption Eradication Commission also actively supports corruption eradication through education and outreach. Education is provided not only to business people and government personnel but also at all levels of education, from elementary to higher education (KPK, 2020).

2.4 Hypotheses After Literature Review

The purpose of this study is to measure the effect of anti-corruption training on a person's justification for committing corruption. In the study, Independent variables such as participation, repetition of training, and delivery type of training. The figure below describes the analytical model of the hypotheses.

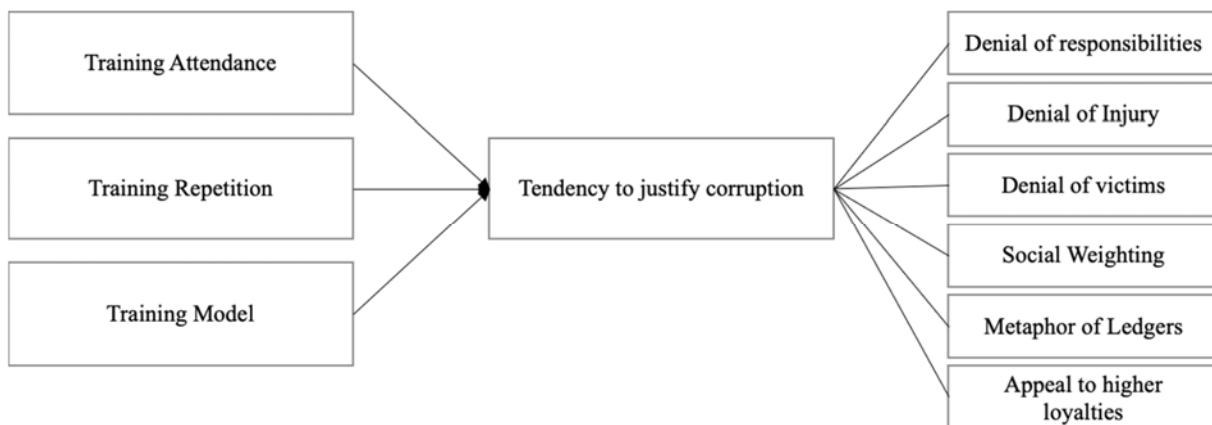


Figure 2
Schematic diagram of an analytical model to verify hypotheses

H1: Those who have received anti-corruption training have a greater proclivity to excuse corruption than those who have not.

H2: Individuals who regularly attend anti-corruption training are less likely to rationalize corruption.

H3a: Anti-corruption training conducted in a live classroom setting has an impact on the tendency to justify corruption.

H3b: Anti-corruption training conducted in an online learning setting has an impact on the tendency to justify corruption.

H3c: Anti-corruption training conducted in a focus group discussion setting has an impact on the tendency to justify corruption.

3. METHODOLOGY

The goal of this study is to investigate the anti-corruption training factors that influence government/SOE officers' proclivity to justify corruption. As previously stated, anti-corruption training is intended to teach employees how to recognize and deal with corruption issues that may arise in the workplace. As a result, this study was conducted in-depth on how anti-corruption training conditions that employees experience and anti-corruption training conditions provide new understanding for employees to face the risk of corruption in the business.

For this study, an online survey was used. To reach employees in two government institutions and two state-owned enterprises in Indonesia, this study employs an online survey method. And the survey was carried out with the help of an online platform called Qualtrics, which generated an online link so that the questionnaire could be passed around. A total of 200 people were polled, with 109 responding for a 54,5% response rate.

The survey includes 52 questions about anti-corruption training, age, work experience, the corruption that may occur in the workplace, and so on. A 5-point scale was used, with 1 indicating strongly disagree, 2 indicating disagree, 3 indicating neither agree nor disagree, 4 indicating agree, and 5 indicating strongly agree. The ANOVA analysis and regression analysis method was used to determine the factors that influence.

The attitude toward neutralizing corruption is examined using six survey items based on Skyes and Matza's concept of neutralization (1957). Each neutralization technique is given 5 questions to determine how employees justify acts of corruption. To ensure that our findings are generalizable across different types of corruption schemes, we created six distinct scenarios depicting the risks in Indonesia's public sector. Scenario-based studies with a limited number of survey items frequently employ a multiple-scenario design for each respondent (Jasso, 2006).

Consequently, Cronbach's alpha was calculated for each multiple-item variable to determine its reliability. Cronbach's alpha values were 0,915 for denial of responsibility, 0,889 for denial of injury, 0.89 for denial of victim, 0,876 for social weighting, 0,883 for the appeal to higher authorities, and 0,855 for the metaphor of ledgers. The first multi-item scale has shown excellent reliability. At the same time, the other multi-item scales have shown good reliability.

4. DATA ANALYSIS

If you look at the total 109 respondents by agencies, 52 responded from government agencies, and 57 responded from state-owned enterprises.

Table1. Sample demographics

	N = 109	Total	
		%	N
Age			
Less than 25 years old		22	20,2
25- less than 30 years old		27	24,8
30- less than 35 years old		33	30,3
35- less than 40 years old		10	9,2
40- 45 years old		14	12,8
46 years old and more		3	2,8
Term of the current organization			
0-1 year		31	28,4
2-5 years		27	24,8
6-10 years		30	27,5
> 10 years		21	19,3
Organizations			
Government Agency		52	47,7
State-Owned Enterprise		57	52,3

ANOVA test was performed to determine whether there are differences in average tendency to justify corruption between individuals who have undergone anti-corruption training and those who have not undergone such training.

Table 2. Descriptive statistics result for the tendency to justify corruption depending on participation in anti-corruption training

Participation in anti-corruption training	N	Mean	Std. Deviation
Yes	84	2,0611	0,55657
No	25	3,1080	0,58320
Total	109	2,3012	0,71355

The F-test for ANOVA suggests that the average tendency to justify corruption is different depending on the participation in anti-corruption training (table X) ($F=66,699$, $p < 0.05$).

Table 3. ANOVA table about the tendency to justify corruption depending on participation in anti-corruption training

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	21,115	1	21,115	66,699	0,000
Within Groups	33,874	107	0,317		
Total	54,989	108			

ANOVA test was performed to determine whether there are differences of average tendency to justify corruption between employees who received anti-corruption training only once or who had repeatedly received training on the same topic.

Table 4. Descriptive statistics result for the tendency to justify corruption depending on repetition in anti-corruption training

Repetition	N	Mean	Std. Deviation
Once	25	2,2893	.48987
Repetitive	58	1,9598	.56232
Total	83	2,0590	.55962

The F-test for ANOVA suggests that the average tendency to justify corruption is different depending on the participation in anti-corruption training (table X) ($F=6,462, p < 0.05$).

Table 5. ANOVA table about the tendency to justify corruption depending on repetition in anti-corruption training

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1,897	1	1,897	6,462	.013
Within Groups	23,783	81	.294		
Total	25,681	82			

According to the survey results, all respondents had participated in training via live in-class instruction, e-learning/massive open online courses, or focus group discussions. In the survey, none of the respondents selected the alternate choice. The majority of respondents indicated that they had participated in online learning training (49.7 %).

Table 6. Multiple response statistics on anti-corruption training methods

Training Method	Responses	
	N	Percent
Online learning/MOOC	82	49,7%
Classroom	52	31,5%
FGD	6	3,6%
No Training	25	15,2%
Total	165	100,0%

The multiple regression analysis was used to prove hypotheses 3. The table represents the result for the effect of training delivery methods on the tendency to justify corruption. According to the multiple regression model, the result ANOVA found the model significant at the level of .000 with $F 10.622$ ($r\text{-square} = .385$). Overall, the regression model is a good fit.

Table 7. effect of anti-corruption training delivery method on the tendency to justify corruption

Variable (independent --> dependent)	Standardized Coefficient (t-value sig)
Live in class --> Tendency to justify corruption (H3a)	-0.203 (-1.958)*
Online learning --> Tendency to justify corruption (H3b)	-0.501 (-4.534)**
FGD --> Tendency to justify corruption (H3c)	-0.024(-0,299)

**significant at 0.05 level (2-tailed) *significant at 0.01 level (2-tailed)

The p-values in the coefficient table are .766 for H3c, and it is greater than the level of significance at $\alpha = 10\%$. Therefore, we reject the alternative hypotheses and accept the null hypotheses. This indicates that the focus group discussion method does not affect the tendency to justify corruption.

However, the coefficient table shows the p-values for H3a .053 and H3b .000, each of them is smaller than the significance level at $\alpha=10\%$. Given this, we reject the null hypothesis and accept the alternative H3a and H3b. In other words, live in-class and e-learning delivery training methods affect the tendency to justify corruption, respectively.

5. CONCLUSION

When compared to other countries, Indonesia has one of the lowest perceptions of corruption. Similarly, many state officials, public employees, and legislators abuse their power for personal or group gain. The government has focused its efforts on resolving Indonesia's corruption problem by implementing many anti-corruption programs. One of them is anti-corruption training for government and business sector employees. However, this anti-corruption policy has failed to significantly improve Indonesia's corruption perception score or reduce corruption cases. The purpose of this study is to determine the influence of a corruption prevention program involving anti-corruption training on an employee's tendency to justify corruption.

The result of the study analyzed by classifying anti-corruption training into three key types is as follows. First of all, the employee who had not undergone anti-corruption training had a significantly higher tendency to justify corruption than an employee who had undergone anti-corruption training. In addition, an employee who had undergone anti-corruption repetitively had a significantly lower tendency to justify corruption than employees who only participated in one anti-corruption training. The third finding is about the anti-corruption delivery method. Live-in-class and online learning had a significant impact on the tendency to justify corruption. However, it was found the focus group discussion did not significantly affect the tendency to justify corruption.

The following are the study's policy implications. Policymakers and management should assess the effectiveness of anti-corruption training in preventing corruption. Employees should also receive extensive anti-corruption training on a regular basis. Additionally, anti-corruption training does not have to be as focused as possible. By regularly performing live in-class training

or interactive online learning, it is possible to decrease the amount of rationalization of corruption without diverting budget resources to more focused activities.

The purpose of this study was to determine the anti-corruption training components that influence an individual's tendency to justify corruption in the public sector in Indonesia. However, the study had several limitations. Given the scale of the public sector in Indonesia, the sample size is too small. Additionally, additional research on the variations in the material delivered and the duration of anti-corruption training might be beneficial in developing anti-corruption prevention strategies.

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APPENDIX

Q1. Have you ever attended anti-corruption training? Training can be organized by the company or outside the company (such as the Corruption Eradication Commission).

- Yes
- No

Q2. What types of anti-corruption training have you undergone?

	Never	Once	More than once
Face to face training	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E-learning or Massive Open Online Courses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Focus Group Discussion	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q3. Now we will give some scenarios of corruption that may occur in business. Budi is the officer in charge of inspecting and signing the handover of goods in the procurement division. The company director at the company Budi works for plans to carry out a fictitious procurement of the company's inventory purchases. The company director instructed Budi to sign the document to hand over the goods without seeing/inspecting the goods received in the warehouse. The SOP for the procurement of goods and services requires Budi to measure the quantity and

quality of all goods received. Although he did not inspect the goods, he finally signed the file due to Budi's superior's request. To what extent do you agree with the statement below

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
In that situation, I will do the same with Budi	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
In my opinion, Budi's actions are not wrong because it is the order of the president director	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q4. Ani is an employee at a government agency. Because it was at the end of the fiscal year, Ani's superior ordered to accelerate the absorption of the budget by holding a meeting in Bogor. Four people only attended the meeting as representatives of the directorate where Ani worked, but all staff was asked to sign the attendance list for the meeting in Bogor even though they worked from the office. Ani signed the attendance list even though she was not present because her actions harmed no one. To what extent do you agree with the statement below

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
In that situation, I will do the same with Ani	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
In my opinion, Ani's actions are not wrong because the goal is to absorb the budget.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q5. Sri has been a capital market investment analyst in state-owned companies for more than eight years. Daily, Sri conducts an analysis of which stocks the company will invest in. Sri has never experienced a promotion even though her colleagues and contemporaries have been promoted. Sri feels that she is not receiving fair treatment from the company. Sri finally uses the information she has and invites her friend to buy shares that will be bought by her company the next day. Based on the information given by Sri, his friend made a profit when the shares were purchased by the company where Sri works at a higher price than the previous day. Then his friend shared the profit he got with Sri. To what extent do you agree with the statement below

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
In my opinion, Sri's actions can be justified due to the injustice she received from the company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
If I were Sri I would do the same	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q6. Rini is the owner of a printing service company. Rini wants to expand her services to the government sector. Rini contacted several of her acquaintances who had positions in the government sector to obtain procurement contracts. Rini promised 10% of the contract value to officials. Rini feels that this figure is normal compared to her friends who have experience as

government partners who always promise 30% of the contract value to officials. To what extent do you agree with the statement below

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
In my opinion, Rini can promise a figure of 10% because other procurement promise 30%	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
In my opinion, Rini's justification is acceptable because all government's contract must provide funds for officials.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q7. Adi is an official at a state-owned insurance company. Adi has to maintain relationships with clients daily. The company has a limit on the use of entertainment funds only in the form of feeding with a maximum value of 5,000,000 for one transaction. However, because the client being served is the high official in one bank, Adi chose to provide entertainment in karaoke and golf according to the official's taste. In his realization, Adi spent 50,000,000 for two times entertainment. Adi then ordered his staff to break the cost and make ten new bills from one of the restaurants. Adi uses karaoke and golf to maintain business relationships and keep customers from going to other companies. To what extent do you agree with the statement below

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
Providing entertainment to the main client that exceeds the limit is not wrong because it ensures the continuity of the company's business	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
As long as it's not for personal gain, Adi's actions are not wrong.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q8. Siti is a policy designer in a local government. Due to the deadline at the end of the year, Siti always works until the night in December. However, due to the lack of a budget, the superior did not compensate Siti. Siti was ordered to participate in overtime with pay on Saturdays and Sundays in the next fiscal year, even though Siti was not given any obligations during those weekends. Siti is only required to sign the attendance list and can spend her weekend with her activities. Siti feels that the overtime allowance is compensation for her work at the end of the year. To what extent do you agree with the statement below

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
It's okay for Siti to take overtime pay even though she is not present at the office as compensation for the large workload in the previous period.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
In that situation, I will do the same with Siti	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q9. We will ask for your opinion about your understanding of the justification for fraud. The following statements discuss various aspects of individual justifications for acts of corruption. To what extent do you agree or disagree with each of the following sentences? Although some of the questions are a bit sensitive to your opinion and behavior, we need your honest opinion. Your honest feedback will help us design better corruption prevention programs for future leaders in the public sector.

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
It's okay to break the code of conduct if you're not sure what the policy is.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is okay to violate the code of conduct if the organization does not actively communicate the policy.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It's okay to break company rules of conduct if you don't understand them.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is okay to violate the company's rules of conduct if no harm is done.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is okay to violate the company's rules of conduct if no damage has been done to the company.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It's okay to violate the company's corporate code of conduct if no one is hurt.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is not wrong to violate an unreasonable company code of conduct.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It's not wrong to violate a company's code of conduct that takes too much time to comply.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is nothing wrong with violating the company's rules of conduct that are too strict.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

I feel that my general adherence to the company's rules of conduct compensates for the occasional violation of the code of conduct.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel my good job performance compensates for my occasional breach of the rules of conduct.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel that my hard work in the company is compensation for violating my rules of conduct.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It's okay to break the company's rules of conduct to get the job done.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It's okay to break the company's rules of conduct if you get your work done.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is okay to violate the company's rules of conduct if you complete the tasks assigned by management.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It's okay to violate the company's code of conduct in circumstances when you are not treated properly..	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It's okay to break the company's rules of conduct when there is no justice for the officer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It's okay to violate the company's code of conduct in circumstances where it appears you have few other choices.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q10. In the last session, we would like to ask for demographic information about you. Type of Organization where you work:

- Government Agency
 - State-Owned Enterprise
 - Local Government-Owned Enterprise
 - Other
-

Q11. How old are you?

- <25 y.o
 - 25 - 29 y.o
 - 30 - 34 y.o
 - 35 - 39 y.o
 - 40 - 45 y.o
 - > 45 y.o
-

Q12. How long have you worked in your organization?

- 0-1 year
- 2-5 years
- 6-10 years
- > 10 years

End of Block: Default Question Block