

Analysis of good corporate governance's ineffectiveness in preventing corruption in BUMN

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Abstract: This study aims to provide a brief report and analyze the ineffectiveness of Good Corporate Governance (GCG) in preventing corruption in State-Owned Enterprises (BUMN). This study uses qualitative research methods with data collection through in-depth interviews. Our findings show that Communication Factors, Resource Factors, Disposition Factors (attitudes), and Bureaucratic Factors affect the ineffectiveness of GCG in preventing corruption in BUMN. BUMN implements a gratification control program to prevent corruption by establishing a Gratification Control Unit (UPG), which functions as a service and information unit (help desk) for gratification control. In addition, the company also provides a whistleblowing system. BUMN employees/officials and the public who wish to report an action that indicates a violation within the BUMN environment can report it through this system. However, the program has not been effective in reducing and eliminating the corrupt behavior of BUMN employees/officials due to the lack of leadership, integrity, and values from BUMN employees/officials in preventing corruption. UPG also does not focus on preventing corruption. In addition, policy implementers often fail in carrying out their duties because of the shyness and fear of implementing corruption control policies.

Keywords: Good Corporate Governance; Corruption; State-Owned Enterprises

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Introduction

Indonesia faces a problem that costs a lot of money, time, thought, energy, and emotions, namely corruption. Almost every day, the news in the mass media presents information about corruption committed by state officials (Natalia, 2019). Indonesia is still viewed internationally as a country that has problems with corruption. According to a Transparency International (TI) survey, Indonesia has the lowest Corruption Perception Index (CPI). This index assesses the extent of perceptions of corruption in general, namely crimes committed by government stakeholders and politicians. In 2020, Indonesia was ranked 102 with a score of 37. This score decreased from previous years with 40 (in 2019) and 38 (in 2018). Indonesia's position is below fellow ASEAN countries, Singapore (Position 3, score 85), Brunei (Position 35, score 60), Malaysia (Position 57, score 51), and Timor Leste (Position 86, score 40). The decline in Indonesia's Corruption Perception Index score in 2020 to 37 shows that efforts to eradicate corruption are still far from shared goals and expectations (Suyatmiko, 2021).

This condition is exacerbated, among others, by the corrupt behavior of State-Owned Enterprises (BUMN) leaders, also known as state-owned companies. Hikam (2020) stated that corruption cases involving the Board of Directors and the President Director of BUMN included abuse of authority or acceptance of bribes, namely: (1) Sofyan Basir (President Director of PT PLN Persero) was named a suspect in the bribery case of PLTU Riau-1; (2) Andra Y Agussalam (Director of Finance of PT Angkasa Pura II Persero) is suspected of receiving bribes from PT INTI (Persero); (3) Risyanto Suanda (President Director of Perum Perindo) is suspected of accepting bribes related to fish quotas; (4) Dolly Pulungan (President Director of PT Perkebunan Nusantara III) and I Kadek Kertha Laksana (Director of Marketing of PT Perkebunan Nusantara III Persero) who are suspects in the alleged bribery case of sugar distribution; (5) Karen Agustiawan (Former

Director of PT Pertamina Persero), suspected of participating in the alleged corruption case in the funding of PT Pertamina in the Basker Manta Gummy (BMG) Block Australia. However, the Supreme Court (MA) acquitted Karen Agustiawan in this case; (6) Emirsyah Satar (Former Director of PT Garuda Indonesia Persero) was named a suspect in the bribery case for supplying aircraft and aircraft engines, and (7) RJ Lino (Former Director of PT Pelindo II Persero) is suspected of corruption in the procurement of cranes.

The word "corruption" originated from the Latin word *corruptio*, *corruptus*, or *corrumpere*, which means foul or broken. The term "corruption" has many meanings, and there is no generally accepted definition of corruption (Gould & Amaro-Reyes, 1983). Researchers have attempted to define corruption, but each has had problems because behavior perceived as corrupt by some is not necessarily corruption for others (Lancaster & Montinola, 1997). Meanwhile, Bullock and Jenkins (2020) cite Transparency International's definition of corruption as the abuse of entrusted power for personal gain. The terms abuse, entrusted power, and personal gain refer to misuse or mistreatment of authority given by someone to benefit themselves or others (financially, materially, politically, or socially) at the expense of society at large. Manor et al. (2021) investigate corruption using social psychology, political science, and communication theories. The emphasis is on the direct and combined effect of mediated explanation to significant corruption and monetary incentives on people's disingenuous behavior. Manor et al. (2021) further define corruption as a complicated and widespread phenomenon with dangerous economic and social influence.

The term corruption began to be known in Indonesia in 1957 through Regulation No. PRT-PM-06/1957 regarding the Eradication of Corruption. Military authorities, namely the Army and Navy, issued these regulations to tackle rampant corruption. And for the first time, the term corruption is only known juridically in the realm of national legislation because the Criminal Code is no longer able to deal with the spread of corruption (Syauket, 2021).

Many experts have tried to define the term corruption, one of which is an event that occurs when a person seeks illegal profits from an institution in a means that can jeopardize public reliance on the institution (Mistree & Dibley, 2018). According to Bratu and Kazoka (2018), corruption is a complicated fact with an inarticulate mean represented by a set of metaphors that open and cover some of its characteristics. Meanwhile, Deniozos et al. (2018) define corruption as a configuration of economic wickedness that causes global safety problems related to economic and social development. However, Duri (2021) refuses to define corruption as an economic crime and argues that the phenomenon is different. Economic crime is a broader term encompassing a wide range of offences, many of which do not contain the element of abuse of authority that is a core part of the definition of corruption.

Based on the explanation given by the researcher above, we can conclude that every act of corruption is fraudulent behavior. With so many definitions of corruption, the researcher concludes that corruption is the misuse of authority as a public official through various fraudulent schemes and uses for personal benefit.

The corruption cases that occur in Indonesia show that Good Corporate Governance (GCG) principles have not been achieved optimally (Aslam, 2021). In fact, since the Asian financial crisis in 1998, the Ministry of BUMN has carried out several initiatives to strengthen GCG. One of them is the issuance of the Decree of the Minister of BUMN Number: KEP-117/M-MBU/2002 as amended by Regulation of the Minister of BUMN Number: PER-01/MBU/2011 concerning the Implementation of GCG in BUMN.

As shown in Table 1, the average GCG score is above 75 in the Good and Very Good categories. However, it lost public trust with the revelation of corruption cases in BUMN. The GCG credo is only a "lipstick" for some BUMN. They declare compliance with this rule by establishing a GCG charter in each BUMN. However, these rules are only limited to being recorded without needing to be implemented (Pranoto, 2019).

Good Corporate Governance (GCG) is a set of rules related to the company's control process that involves all stakeholders to ensure the implementation of the company's performance in achieving the organization's vision and mission (Marciano, Syam, Suyanto, Ahmar, & Gayatri, 2018). The implementation of GCG is a must for every company to achieve healthy company performance. It is important because the purpose of implementing GCG is to reduce the opportu-

nistic behavior of managers and can increase the value or performance of the company (Putri I. A., 2012).

Table 1. Average BUMN GCG Score

Year	Number of BUMN assessed	Average Score	Category
2018	48 BUMN	86,11	Very Good
2017	58 BUMN	85,36	Very Good
2016	92 BUMN	84,83	Good
2015	97 BUMN	79,91	Good
2014	83 BUMN	80,99	Good

Source: BUMN Ministry Performance Report 2019

In implementing corporate governance, seven functions become essential elements: the supervisory function, managerial function, compliance function, internal audit function, legal function, financial advisory function, external audit function, and monitoring function (Rezaee, 2009). These functions are essential elements of the corporate governance structure. A balanced implementation of these seven interrelated governance functions can result in corporate governance responsibility, reliable financial reports, and credible auditing services. This integrated approach reaffirms and reemphasizes the company's main objective, namely, to create value for shareholders while maintaining the rights and interests of other stakeholders (Anugerah, 2014).

Prastika's research (2020) shows that GCG can effectively prevent corruption at PT Kereta Api Indonesia (Persero). The absence of criminal acts of corruption involving all elements of the company for the past three years is evidence of this statement. A unified system consisting of substance, structure, and legal culture can maximize contribution to running the company's GCG system. The obstacles faced in implementing GCG may not exist because GCG has become a system that runs and reaches all elements of the company to create better corporate governance from year to year.

However, all goals must have obstacles in the process of realization. Likewise, in the implementation of GCG, several obstacles occurred. PT Nindya Karya (NK) is still entangled in corruption cases, even though the company has implemented GCG and announced it on its official website. The KPK has named PT NK as a corporate suspect in the alleged corruption case in constructing a loading dock in the free trade area and free port of Sabang, Aceh, for the 2006-2011 fiscal year. PT NK through Heru Sulaksono as Branch Head of PT NK Branch North Sumatera and Nanggroe Aceh Darussalam concurrently the head of Nindya Sejati Joint Operation allegedly against the law to enrich himself, other people or corporations in project work amounting Rp793 billion from the 2006-2011 State Budget with state financial losses around Rp 313 billion. It proves that the implementation of GCG at PT NK has not been effective in preventing corruption (Susanti, Sarah, & Hilimi, 2018).

In line with the research background and the ineffectiveness of GCG in preventing corruption in BUMN, we can see that the company's achievements in implementing GCG principles have not been optimal. Therefore, this study aims to provide a brief report and analyze the ineffectiveness of GCG in preventing corruption in BUMN. The authors are interested in writing this article to provide input for BUMN in terms of company policies, especially in the field of Good Corporate Governance.

Based on the explanation above, the formulation of the research problem is to look at the cause of the ineffectiveness of GCG in preventing corruption in BUMN.

Methods

This paper aims to provide a brief report and analyze the ineffectiveness of Good Corporate Governance (GCG) in preventing corruption in State-Owned Enterprises (BUMN). This study is based on a qualitative method because it is considered the most suitable for this study, especially regarding the problem of controlling corruption. Bryman (2012) defines qualitative research as a type that focuses on words rather than numbers when collecting and describing data. This qualitative method produces descriptive data in written words that characterize and describe a phenomenon (Nassaji, 2015). To provide an overview of the leading causes of corruption in

BUMN, we use data from in-depth interviews. The authors also conducted interviews to obtain more specific data on the research objectives.

This study conducted in-depth interviews with several key informants. The first resource person is the Director of Finance & Risk Management (BUMN A). Second, the Director of Supply Chain (BUMN B). Furthermore, the third informant is the Director of Finance and Risk Management (BUMN C). The fourth, the President of Directors (BUMN D). The last resource person is the President of Directors (BUMN E). They are all leaders of BUMNs.

Data analysis in this study consisted of several activities, such as explanations (Miles, Huberman, & Saldana, 2014). First, we categorize more critical, meaningful, and relevant data to the research objectives after conducting interviews and obtaining written data from the field. Second, after the researcher completes the condensation, the data is presented (displayed) so that both themselves and others can understand. We give data in narrative text, images, and tables. Third, after verifying the research findings, we conclude it in descriptive form as a research report.

Results and Discussion

According to National Committee for Governance Policy (KNKG) (2006), companies need Good Corporate Governance (GCG) to help create an economic, open, and stable market with applicable rules. Therefore, three interrelated pillars must support the implementation of GCG, namely the state and its apparatus as regulatory tools, the business world as market implementers, and the public as company consumers. Prevention of corruption, collusion, and nepotism (KKN) is one of the State-Owned Enterprises (BUMN) tasked as market players. Efforts to prevent KKN, especially corruption, in BUMN are carried out through several policies, as summarized from informants' opinions are: (1) gratification control policy; (2) whistleblowing system (WBS); (3) management of conflicts of interest; (4) assets' reporting in the LHKPN (State Official's Wealth Report); (5) the Implementation of the Code of Conduct; and (6) ISO 37001 (Anti-Bribery Management System/ABMS Policy)."

Edwards III asserts that the main problem of public policy is its practical implementation (Akib, 2010). Without effective implementation, it will not carry out policymakers' decisions successfully. To determine the factors causing the ineffectiveness of preventing corruption in State-Owned Enterprises (BUMN), the author uses the George C. Edward III policy implementation model (1980). Based on this model, communication factors, resource factors, disposition factors (attitudes), and bureaucratic structure factors will influence the success or failure of a public policy.

The author uses the George C. Edward III policy implementation model (1980) because there are similarities in the assumptions underlying the concept of controlling corruption in BUMN. Furthermore, BUMN uses a top-down to bottom-up approach in implementing public policies. In addition, this model offers a clear framework for understanding the interrelationships or relationships between elements of public policy implementation (Arief, Jumadi, & Abdullah, 2016). The following explains how to use this model:

Communication Factors

Several things affect the success of communication: the number of existing rules. The senator and writer of the Rowawi Kingdom, Cornelius Tacitus (56-117 AD), once stated: "*corruptissima res publica, plurimae leges*" (Sumarga, 2020). When republics become very corrupt, laws become overwhelming. Or it could also mean: The more corrupt a country is, the more laws it has. Currently, Indonesia has 42,000 laws and regulations and 3,000 regional regulations that indicate problems. Mardihanto confirmed this condition as follows:

Currently, there is an excess of regulation. From 2000 to 2015, there were 916 laws, 49 Government Regulations in the lie of laws, 2,446 Government Regulations, 2,258 Presidential regulations, 247 Executive Orders, and 8,311 Ministerial regulations or the equivalent. In addition, if there are problematic regulations, then must carry out evaluation and review. Regulations have not accommodated this review mechanism in regulations (Tjokrowasito, 2016).

Indonesian President Joko Widodo (Jokowi) also mentioned the many rules and regulations that exist in Indonesia. The number of rules and regulations causes state officials such as

ministers, director-general, inspector general, and secretary-general to become corrupt. Various regulations make the government unable to act and make quick decisions, thus trapping many people in legal cases. Therefore, different rules that exist in Ministries/agencies must be simplified as stated by the President below:

We are a big ship and a big country. We have got ourselves entangled in our own rules. So far, the Indonesian government has not been able to act quickly in deciding on an incident because of the many regulations that apply in Indonesia freely. Therefore [we] must simplify all existing rules. How many of our ministers are corrupt? Bappeda, Secretary-General, Inspector General, one of which is because we have too many rules. I urge the Ministry not to add new regulations but simplify them as simply as possible. It also allows the government to make decisions more quickly (Kusuma, 2016).

In controlling corruption in BUMN, the number of regulations also does not guarantee that BUMN is free from corruption cases. All of the informants we interviewed explained several factors that cause corruption, including high lifestyle, low quality of individual integrity, weaknesses in the internal control system, collusion, request from VIPs, conflicts of interest, self-enriching behavior, and directors having high targets.

Efforts to fight corruption have failed due to many regulations and the weak implementation of existing laws. Despite facing various obstacles, the government must continue to make changes and improvements to eradicate corruption. In eradicating corruption, it is necessary to carry out integrated enforcement, international cooperation, and harmonious regulations. In addition, although it does not guarantee reducing corruption, it is necessary to consider comprehensively revising the Corruption Eradication Law (Setiadi, 2018).

Resource Factors

Corruption prevention policy implementation in State-Owned Enterprises (BUMN) has not been adequate, especially from the policy implementing staff. Although policy implementers have the authority to carry out policies, they often fail to carry out their duties because of fear of backlash from implementing corruption prevention policies. This statement refers to one of the interviewees who answered "Yes" when we asked, "In your opinion, are employees afraid to report suspected violations through the Whistleblowing System (WBS) in your company?" Other resource aspects that become obstacles in the implementation of corruption prevention policies in BUMN are:

Lack of Quality and Capability of the Internal Audit Unit (SPI)

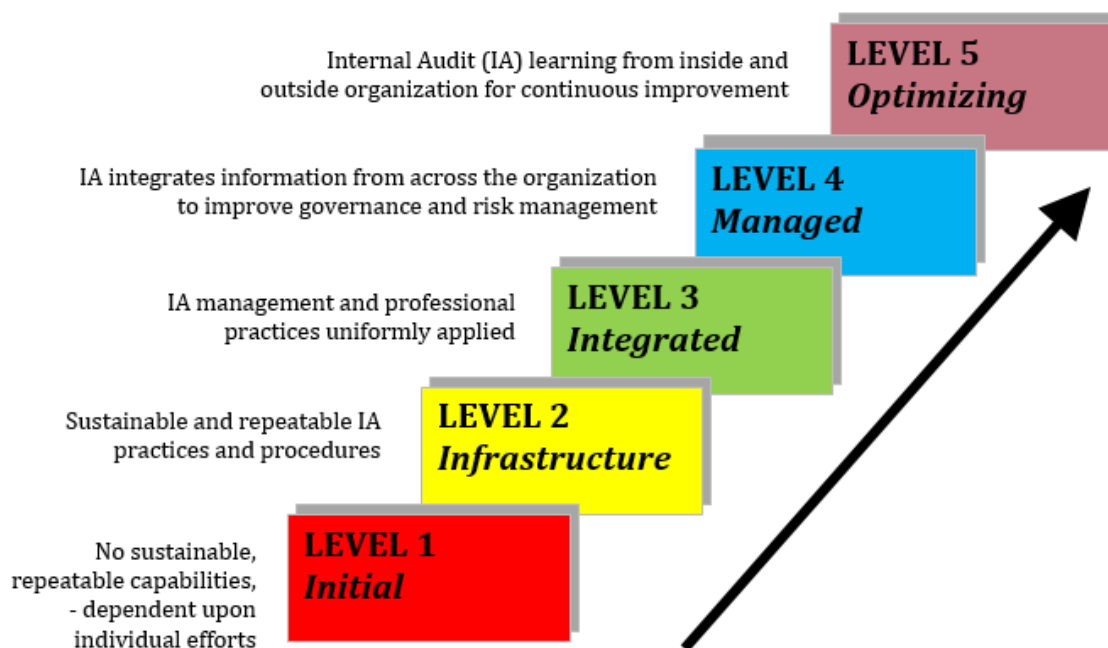
The problem that affects the performance of internal control is the lack of quality and capability of the Internal Audit Unit (SPI). The Institute of Internal Auditor-IIA developed an Internal Audit Capability Model (IACM) approach on five SPI factors: control environment, risk assessment, control activities, information and communication, and monitoring is one way to determine the strength of the SPI. Table 2 shows the SPI effectiveness assessment scheme. Meanwhile, Figure 1 shows the level of IA-CM.

Table 2. SPI Effectiveness Evaluation Scheme

No.	Effectiveness Score Range	Level	Predicate
1.	Value above 85	5	Very effective
2.	75 < Score ≤ 85	4	Effective
3.	60 < Score ≤ 75	3	Effective enough
4.	50 < Score ≤ 60	2	Less effective
5.	Score ≤ 50	1	Ineffective

Source: Financial Supervisory and Oversight Agency (BPKP) (2019)

The results of the SPI capability mapping, as shown in Figure 1, as adopted by the Financial and Development Supervisory Agency (BPKP), showed the vital capacity and professionalism of the SPI. Based on the results of the assessment, BPKP's 12 SPI capabilities until the end of 2019 used IACM, 1 SPI was at Level V (Optimizing), 7 SPI was at level IV (Managed), and 4 SPIs were at level III (Integrated), as shown in Table 3.



Source: The Institute of Internal Auditors Research Foundation (IIARF) (2009)

Figure 1. SPI Capability Improvement Process: Adapted from IA-CM Levels

Table 3. The Effectiveness of the Internal Audit Unit (SPI) in 2019

No.	Name of State-Owned Enterprise	Level				
		I	II	III	IV	V
1.	PT Indonesia Asahan Alumunium (Inalum)					√
2.	PT Pelindo I				√	
3.	PT Perkebunan Nusantara XII				√	
4.	PT Hutama Karya (Persero)				√	
5.	PT Semen Padang				√	
6.	PT Semen Tonasa				√	
7.	PT Timah				√	
8.	PT Perkebunan Nusantara III				√	
9.	PT Sang Hyang Seri (Persero)			√		
10.	PT Perkebunan Nusantara IX			√		
11.	PT Perkebunan Nusantara VIII			√		
12.	PT Pertani (Persero)			√		

Source: attachment IX p. 1 (BPKP, 2019)

However, the facts above (Table 3) show that the effectiveness of SPI does not guarantee that the company's programs or activities are in line with legal regulations. In terms of quality, SPI does not guarantee that it can prevent corruption in the company because only 12 BUMN assess the effectiveness of SPI, from as many as 114 BUMN owned by the government.

In the future, to improve the performance and effectiveness of SPI, all BUMNs must assess the quality and capability of SPI based on IACM. Through this assessment, each SPI unit will know their level of capability and find out information about areas that still require development as the basis for preparing an action plan to achieve a higher level of capability towards an effective SPI.

In addition to assessing the quality and capability of the IACM-Based SPI, to improve the performance and effectiveness of the SPI, BUMN can conduct periodic reviews of the system and cooperate with external parties on the effectiveness of the company's internal controls, as disclosed by the informant as follows:

"To improve the quality of internal control, the company can review the ongoing system periodically, in collaboration with external parties on the effectiveness of the company's internal controls." (Interview with Director of Finance and Risk Management of BUMN A, 24 April 2022).

One of the informants answered the same question, "How to improve the quality of internal control in your company to restrain corruption?" from the company's business perspective, as stated below:

"To provide a more limited space for violations, companies can increase their understanding of business processes and real business challenges to carefully see weaknesses in procedures and business needs, to provide input on system improvements." (Interview with Director of Supply Chain BUMN B, 24 April 2022).

Another informant revealed that improving the quality of Human Resources is an essential factor in improving the quality of internal control in the company. Further, the informant stated as follows:

"Companies can improve the quality of internal control by increasing HR competencies, strengthening internal control systems, and accelerating follow-up on audit findings." (Interview with the Director of Finance and Risk Management of BUMN C, 24 April 2022).

The informant from BUMN D revealed that the company must conduct socialization and sign an anti-corruption statement to improve the quality of internal control:

"To prevent corruption, companies must disseminate corrupt behavior and prevention activities, sign an anti-corruption statement, and also monitor those activities." (Interview with the President Director of BUMN D, 25 April 2022).

According to other informants, companies can improve the quality of internal control by assessing the quality of SPI and adding auditors. It was conveyed by the informant as follows:

"To improve the quality of internal control, companies can conduct SPI quality assessments and increase auditors who are suitable for the supervision program." (Interview with the President Director of BUMN E, 27 April 2022).

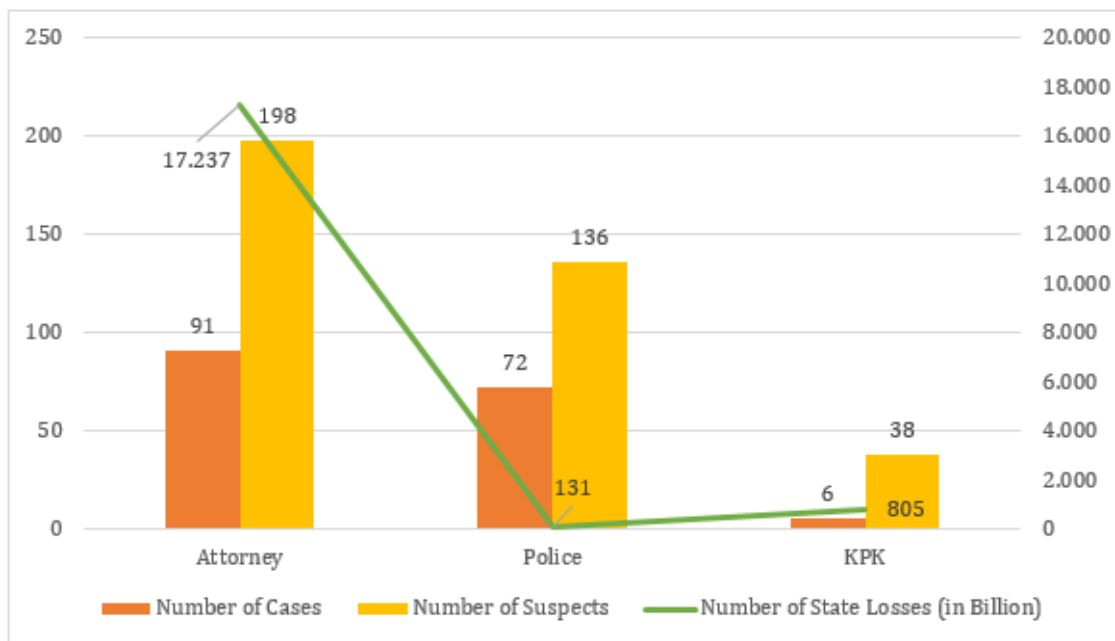
Less Than the Maximum Performance of Law Enforcement Officials

Legal effectiveness must pay attention to two essential factors: legal factors and law enforcement factors. These two sections will affect the effectiveness of efforts to eradicate corruption. In addition to having an excellent legal reputation, law enforcement officers must also be professional and commensurate in handling corruption cases (Indrawan & Syaumi, 2016). Law enforcement officers are at the forefront of holistically eradicating corruption. The Attorney General's Office, the Police, and the Corruption Eradication Commission are institutions tasked with eradicating corruption and enforcing the law against corruption in Indonesia.

The strengthening of the law on corruption in Indonesia is currently widely read, heard, and seen in various mass media sources. Reporting on investigations, prosecutions, trials at the District Court level, cassation, and even a review (PK) often has problems with judges' decisions against corruption convictions. Various corruption cases often come from prestigious cases to corruption scandals in the regions. However, investigators often do not carry out investigations because of rampant law enforcement involved in corruption cases.

During Semester I Year (2020), Indonesia Corruption Watch (ICW) noted that of 370 suspects, the prosecutor's office examined 91 cases (54%), the police examined 72 cases (43%), and the Corruption Eradication Commission (KPK) examined 6 cases (3%). The entire investigation resulted in a state loss of 18.1 trillion, as shown in Figure 2.

During 2016-2020, investigations into corruption cases carried out by three agencies, namely the Attorney General's Office, the Police, and the KPK, experienced fluctuations in the number of prosecutions for corruption cases. However, as shown in Table 4, the handling of corruption by the KPK shows depreciation from the first semester of 2018 to the first semester of 2019, then decreased drastically in the first semester of 2020.



Source: Indonesia Corruption Watch (2020)

Figure 2. Handling of Corruption Cases in Semester I of 2020 by General Enforcers

Table 4. Corruption Sentences for 2016-2019

Year	Attorney		Police		KPK		State Loss (in billion rupiahs)
	Case	Suspect	Case	Suspect	Case	Suspect	
Semester I 2016	133	306	59	133	18	50	889,50
Semester I 2017	135	281	140	243	21	58	1.500,00
Semester I 2018	68	144	41	72	30	135	1.000,00
Semester I 2019	43	84	51	105	28	61	6.100,00
Semester I 2020	91	198	72	136	6	38	18.100,00

Source: Indonesia Corruption Watch (2020)

Table 5 summarizes the explanation of the performance of law enforcement officers related to handling corruption cases in the first semester of 2020. The involvement of the Prosecutor's Office, the Police, and the KPK, in reaching the investigation target has not been achieved when comparing it with the target for the prosecution of corruption cases and their realization. In semester 1, 2020, the Attorney General's Office only handled 91 corruption cases, or only 16.1 percent of the 566 corruption handling target per year. Meanwhile, in semester 1, 2020, the police only handled 72 corruption cases or only 4.7 percent of the target for handling corruption cases of 1,539 per year. Furthermore, the KPK in the first semester of 2020 only handled six corruption cases or only 5 percent of the target for handling corruption cases of 120 per year. The data above proves that the performance of the prosecutor's office, the police, and the KPK in handling corruption cases is poor.

Table 5. Handling Corruption Cases Semester I 2020

Agency	Budget (in billion rupiahs)	Target for Handling Corruption	Realization of Corruption Handling
Attorney	75,3	566 case/year	91 case
Police	277,0	1.539 case/year	72 case
KPK	29,3	120 case/year	6 case
Total	381,6	2.225 case/year	169 case

Source: Indonesia Corruption Watch (2020)

ICW researcher Wana Alamsyah was disappointed with the KPK's performance. From January 1 to June 30, 2020, the KPK's performance was monitored by law enforcement officials or the

media, followed by descriptive analysis. According to Wana Alamsyah, the KPK's poor performance lasted for six months. It is stated in full as follows:

"From the first semester of 2019 to the first semester of 2020, the performance of the KPK has been in freefall. Freefall in a negative context" (Fadhilah, 2020).

The incident above shows that the institutions for eradicating corruption and law enforcement in Indonesia, namely the Attorney General's Office, the Police, and the KPK, are less than optimal in handling corruption cases. Through the revision of the KPK Law, several restrictions have hindered the KPK's ability to eradicate corruption. Furthermore, the role of the KPK leadership in failing to eradicate corruption has contributed to the decline in the performance of the KPK (Alamsyah W., 2020).

Disposition Factors (Attitude)

One aspect that influences the success of policy implementation is the attitude of policy implementers. Implementing a policy is applying a policy through a program, activity, action, or action in a mechanism tied to a particular system (Ramdhani & Ramdhani, 2017). For policies to run effectively and efficiently, policy implementers must have the will to implement them. If the implementers of the policy agree with the contents of the policy, they will gladly implement it. However, if their principles diverge from policymakers, implementing methods and strategies for preventing corruption in State-Owned Enterprises (BUMN) will face many obstacles (Kamarasyid, 2017).

There are three types of attitudes of policy implementers toward corruption prevention policies, namely (1) Aware of, accepting, and being part of anti-corruption among policy implementers and understanding that corruption will have an impact on oneself, society, and the state; (2) In terms of the seriousness of the anti-corruption policy, the policy implementers have a wait and see attitude; and (3) Some policy implementers continue to commit corruption crimes in a more careful and sophisticated way. They understand the intent and purpose of the program but reject its intent, thus secretly distorting and avoiding the policy program (Achmad, 2018):

The disposition (attitude) of officials (leaders) and policy implementers is indispensable in the policy. The company's success in overcoming the risks that arise requires the involvement of all employees, from the highest management level to the executor (Kurnia, 2017). If the policy implementer has a positive attitude or supports the implementation of the policy, the initial decision is to implement the policy. On the other hand, if the policy implementer has a bad attitude or refuses to carry out the procedure because of a conflict of interest, it will significantly hamper the performance of the policy (Pramono, 2020). Some conditions in BUMN that show the importance of leadership factors are as follows:

Lack of Assertiveness and Exemplary Leaders

Leadership is an attitude and behavior to influence subordinates to achieve the goals set by the company (Abijaya, Wildanu, & Jamaludin, 2021). This leadership can be seen from the capacity and capability of the leaders to learn new things continuously (love to learn), empower the resources they have (empower), be agile and intelligent in facing task challenges (agile), dare to think far ahead (dare to dream), willingness to empathize with others (empathy), and responsibility in completing tasks (responsible) (Achmad, 2018).

One of the essential steps in enforcing an anti-corruption culture is setting an example, better known as the tone at the top (Sinaga, 2018). A company leader must be able to show how to lead ethically. The more ethical and responsible the leadership style, the more likely that subordinates will respond to it and behave ethically and responsibly. On the other hand, if the leader shows little concern for honest and ethical behavior, his subordinates will follow suit. For example, if a leader commits corruption, subordinates will likely follow and use the same discretion as their superiors (Hardinto, Urumsah, Wicaksono, & Cahaya, 2020).

The above phenomenon shows that leadership factors, especially those related to assertiveness and exemplary leadership, are essential elements in corruption control activities. Leaders should talk about anti-corruption and set an example by not engaging in corruption or ignoring

corrupt behavior. This statement refers to all the informants we interviewed. When we asked, "Are leadership factors, especially those related to assertiveness and exemplary leadership, crucial in corruption control activities?" all informants answered "Yes."

Anti-Corruption Commitment from Weak Leaders

In an organization, the attitude of the leadership in dealing with fraud is very decisive because, in Indonesia, the leader is still a role model for his staff. According to the President of the Republic of Indonesia, Jokowi, exemplary leadership is one way to prevent corruption:

"Comprehensive measures are needed to prevent and reduce corruption, and the key is that people are involved. The key is that law enforcement agencies work hand in hand. The key is a collaboration between the executive and the legislature. The key is that the central and regional leaders set an example" (Humas Setkab, 2015).

Deputy Chairperson of the KPK, Lili Pintauli Siregar, also revealed that eradicating corruption requires a real commitment from the leadership:

"Prevention of corruption is a challenging job. Efforts to eradicate corruption must be coordinated and require real commitment from the highest levels of government" (Corruption Eradication Commission, 2020).

Because they do not represent the same problem, the relationship between leadership and corruption is difficult to reconcile. However, leaders can give birth to and cause corruption. In this case, it is essential to present these two issues that can support or complement each other. Of course, superior and successful leadership will be referred to as a source of favorable results in various ways, depending on the scope of the leadership. Meanwhile, failed and bad leadership will trigger consequences (crimes) in various ways (Hidayanto, 2005).

Based on some of the opinions above, the leadership's commitment to controlling corruption in the organization is essential. Indonesia has a culture of role models (patrons) that still view leadership as a figure to follow, both in word and deed. This statement refers to all the informants we interviewed. When we asked, "Does an effort to control corruption in BUMN require an anti-corruption commitment from the company's leadership?" all of the informants answered "Yes."

Lack of Employee Integrity

The word "integrity" is a broad term that refers to the cohesiveness or completeness of something, identified from its reaction to stimuli from its environment (Endro, 2017). Integrity is synonymous with honesty, so if someone is said to have integrity, it means that person is honest. Why does an organization need honest people to run the organization? The term "integrity" comes from the Latin *intangere* (not touching), which means "untouchable" (Nieuwenburg, 2002). This term refers to something or someone that is undefiled, undamaged. In the organizational context, integrity refers to applying generally accepted values and norms in the practice of daily activities.

One of the factors that cause corruption is leaders' failure due to dishonesty (lack of integrity) in leading (Ayuningtyas, Parinduri, & Susanti, 2018). An example is the alleged corruption between State-Owned Enterprises (BUMN), in particular, PT Angkasa Pura II (Persero) and PT Industri Telekomunikasi Indonesia (Persero), which is an example of the poor integrity of an employee/official relationship of a BUMN. The case began when the Corruption Eradication Commission (KPK) named two suspects: Andra Agussalam, as Finance Director of PT Angkasa Pura II (Persero) and Taswin Nur, as the right-hand man of PT Industri Telekomunikasi Indonesia (Persero) officials. In return for "supervising" the baggage handling system (BHS) procurement project at six airports managed by PT Angkasa Pura II (Persero), Andra Agussalam received a bribe of SGD 96,700 or around Rp. 994,000,000.

The case above shows that values and norms, especially integrity, are essential in controlling corruption. BUMN must improve and enforce the integrity of their employees so that corruption does not occur one after another. Efforts to strengthen and implement employee integrity can be carried out through several programs, as disclosed by all the informants below:

"To improve and enforce employee integrity, companies can go through a value of AKHLAK Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative)." (Interview with Director of Finance and Risk Management of BUMN A, 24 April 2022).

One of the informants has the same opinion as to the previous informant; the company can survey AKHLAK values to improve employee integrity. The full explanation is as follows:

"To improve employee integrity, can do it through a survey of AKHLAK values, filled in independently and assessed directly by superiors. Meanwhile, to uphold the integrity of employees, one can do it by implementing explicit rewards and punishments, and the leader who shows commitment to becoming a role model." (Interview with Director of Supply Chain BUMN B, 24 April 2022).

According to an informant from BUMN C, the company must conduct a special audit through continuous evaluation to improve employee integrity. Meanwhile, to uphold employee integrity, companies can apply role modeling and reward and punishment, as disclosed below:

"Companies can improve employee integrity by continuous monitoring, measurement based on KPIs, evaluation by the peers, inspections, and special audits. Meanwhile, companies can apply exemplary leadership (role model), reward, and punishment to enforce employee integrity." (Interview with Director of Finance and Risk Management of BUMN C, 24 April 2022).

Another informant revealed that the company must conduct surveys and assessments to improve employee integrity through partners and independent parties. Meanwhile, to uphold the integrity of employees, all employees must comply with the roles set by the company:

"To improve employee integrity, companies can conduct surveys and assessments through partners and independent parties. Meanwhile, to uphold the integrity of employees, all employees must comply with the roles that the company has set." (Interview with the President Director of BUMN D, 25 April 2022).

According to other informants, employee integrity can be improved through integrity assessments through independent parties and surveys through AKHLAK value. Meanwhile, it can enforce employee integrity through strict rewards and punishments. This opinion is the same as the opinion of the previous informant, as expressed below:

"the company can conduct an integrity assessment through an independent party and a survey through the AKHLAK value. Meanwhile, the company can do the enforcement of employee integrity through strict rewards and punishments." (Interview with the President Director of BUMN E, 27 April 2022).

Lack of Organizational Culture

In Indonesia, what is needed is a cultural pattern and a change in norms. According to (Pradiptyo, Wirotomo, Hilman, & Azzani, 2015), what distinguishes Indonesian society from foreign society is forming a culture of intolerance toward corruption. A person from a country where corruption is rampant will break the law and pay bribes, even if the individual now lives in a different country where corruption is low.

Apart from being related to individuals, corruption is also related to organizational culture. According to (Hasuti & Wiratno, 2020), organizational culture is the foundation for increased growth and development in a constantly changing corporate environment. A good organizational culture will instill good behavior in its employees. In addition, it can foster a work culture that values honesty and high-quality work. On the other hand, when the organizational culture is terrible, people will be more likely to commit corruption crimes.

Rustandy, Sukmadilaga, & Irawady's (2020) research also reveals that organizational culture, good corporate governance "(GCG)," and internal control, simultaneously and partially have a significant and positive influence on preventing corruption in companies. According to his study, the better the implementation of organizational culture, GCG, and internal control, the higher the level of corruption prevention in the company.

Meanwhile, research shows that evil characters positively impact the possibility of accounting fraud. Accounting fraud is more likely to occur in companies with low ethical standards (Wilopo, 2006). It is reinforced by the statement of the Minister of Manpower, Ida Fauziyah, as follows:

“Efforts to eradicate corruption include prosecuting perpetrators and prevention efforts through changes in the system and behavior and anti-corruption culture” (Ghivarianto, 2020).

In preventing and controlling corruption, a culture of integrity and anti-corruption is the foundation that must be made if the company wants to realize the integrity of its employees. A culture of integrity and anti-corruption will narrow the possibility of corruption in a company. Meanwhile, the disposition (attitude) toward the implementation of corruption control policies must be changed by building compliance in the company. To determine this, we can measure the success of policy implementation by using the level of obedience from subordinates to superiors, or obedience of policy implementers, to regulations in implementing a program. Compliance itself refers to standards, procedures, and policy regulations. As a result, if policy implementers follow the established rules, policy implementation will be successful.

Bureaucratic Factors

Due to inefficiencies in the existing bureaucratic structure, policy implementation becomes ineffective. After all, complex policies require the collaboration of many people. As policy implementers, the bureaucracy must work closely with politicians to implement policies effectively. Aspects that can encourage a better bureaucratic structure include implementing the following two things. First, Standard Operating Procedures (SOPs) are day-to-day activities that enable policy implementers to carry out their actions by established standards. Second, Fragmentation: efforts to distribute responsibility for the actions and activities of employees among several units. There are several other factors related to the Bureaucratic Structure as follows (Achmad, 2018):

There are no sanctions for those who do not report LHKPN

A progressive State Administration Wealth Report (LHKPN) is needed to encourage efforts to eradicate corruption to be more effective and efficient (Suryono, 2017). The term used in various countries is assets disclosure or wealth reporting, while in Indonesia, the term is LHKPN. The obligation to report assets is considered adequate as a medium to increase public trust in officials and public institutions. In addition to increasing public trust in state administrators, there are other goals to be achieved, including: (1) test the integrity of the State Administrators; (2) create fear among State Organizers to commit corruption; (3) instill honesty, openness, and responsibility (ethical character) among State Administrators; (4) detect (potential) conflicts of interest between the public duties of the State Administrators and their interests; (5) provide preliminary evidence and supporting evidence for the investigation and prosecution of corruption cases; and (6) increase public control over the State Administrators.

Director of Registration and Examination of LHKPN Deputy for Prevention, Corruption Eradication Commission (KPK), Isnaini, emphasized the importance of reporting assets to get officials who are honest and free from corruption, collusion, and nepotism. In addition, asset reporting can also be an instrument of accountability for state administrators. It is stated in full as follows:

“The primary purpose of LHKPN, according to the law, is to get organizers that are clean and free from KKN. In addition, there is an additional purpose when it first serves as a tool for transparency. Ministries/agencies can also use LHKPN as a human resource management tool and a promotion procedure. At the end of the term of office, state officials can compare their wealth before serving, during, and after serving or retiring. Is there a significant increase or not. Is it by the income profile of the position or not. So that it can become an instrument of accountability for state administrators” (Kumparan, 2020).

The Indonesian government has at least four legal regulations that direct public officials to submit LHKPN to the KPK, namely: Law no. 28 of 1999; Law Number 30 of 2002; Presidential Instruction Number 5 the Year 2004, and SE/03/M.PAN/01/2005. Government regulations that require public officials to report their wealth are not fully complied with by all public officials. One of these public officials is Budi Waseso. Since being appointed as the Head of the Criminal

Investigation Unit of the National Police in February 2015, he has not immediately submitted the LHKPN to the KPK. The person concerned stated that he would not make an LHKPN because he was sure that there would be no accusations of committing an unlawful act. Budi Waseso even asked the KPK to record his assets because the recording by the KPK would be more objective and accurate than recording it himself. It was stated by Budi Waseso, as quoted from CNN Indonesia on May 29, 2015:

"This is not a crime. So I'm not going to file a report. KPK has a team of investigators. The results may be different if the officer fills in" (Utama & Stefanie, 2015).

Overall, according to Ipi Maryati Kuding, Acting Spokesperson for the KPK, 704 of 1,396 institutions throughout Indonesia, or approximately 50% of institutions, have achieved 100% compliance with LHKPN. However, as of May 2020, 26,209 State Administrators (PN) (approximately 7.19%) have not reported LHKPN. Of this number, 92.36% are executive officials, 98.62% are judicial officials, 89.39% are legislative officials, and 95.78% are BUMN and BUMD (Corruption Eradication Commission, 2020). PNs' non-compliance in reporting assets because there are no strict sanctions against PNs who do not comply.

Deputy Chairman of the KPK, Alexander Marwata, confirmed that officials who do not comply with the rules for reporting assets are not subject to sanctions. However, he assessed that the sanctions effectively encouraged state officials to be more orderly in reporting their assets. The sanctions that will be prepared are administrative, such as delaying promotion or office removal (Puspitasari, 2016). According to Yuddy Chrisnandi, Minister for Empowerment of State Apparatus and Bureaucratic Reform, there will be the issuance of regulations in the form of Circulars (SE) or Government Regulations (PP) to oblige state officials to convey their assets. The policy includes warning rules and sanctions, such as termination of work benefits and postponement of promotions for officials who do not report LHKPN. The extreme is removing his position.

Weak Capital Market Regulator

One type of corruption case included in the new model is corruption related to stock manipulation. State financial losses almost reached sixteen trillion rupiahs from the stock manipulation case. In 2020, Indonesia Corruption Watch (ICW) mapped corruption cases, some of which came from embezzlement cases, namely 47 cases, and stock manipulation in as many as 4 cases. Table 6 summarizes a brief explanation from ICW on mapping corruption cases by modus.

Table 6. Modus of Corruption

No.	Modus	Total of cases	State Loss Value (in billion rupiahs)	Bribery Value/Gratification (in billion rupiahs)	Value of Illegal Charges (in billion rupiahs)
1.	Embezzlement	47	233,70	-	-
2.	Mark up	33	509,00	-	-
3.	Fictitious Activities/Projects	26	376,10	-	-
4.	Fictitious Report	14	48,40	-	-
5.	Illegal fees	12	-	-	44,60
6.	Abuse of authority	9	78,60	-	-
7.	Budget abuse	8	2,60	-	-
8.	Bribe	6	-	1,10	-
9.	Circumcision/Cutting	6	8,50	-	-
10.	Stock manipulation	4	16.900,00	-	-
11.	Gratification	2	-	19,10	-
12.	double budget	1	1,50	-	-
13.	Mark Down	1	-	-	-
	Total	169	18.158,40	20,20	44,60

Source: Indonesia Corruption Watch (2020)

In terms of stock manipulation, the alleged corruption case involving PT Asuransi Jiwasraya (Jiwasraya) is a capital market crime case with the modus operandi of stock manipulation. According to the estimation of state losses by the BPK, the Jiwasraya corruption case cost the state 16.81

trillion rupiahs, with investments in shares of 4.56 trillion rupiah and mutual funds of 12.16 trillion rupiahs (Kontan, 2020).

The Jiwasraya corruption case began when investing in stocks and mutual funds in 2014-2018, managed by investment managers from 13 corporations. Heru Hidayat and Benny Tjokrosaputro have marked up their stock portfolios in the mutual funds offered by the 13 managers. Meanwhile, as Head of the Capital Market Supervision Department 2A of the Financial Services Authority (OJK), Fakhri Hilmi is suspected of seeing the crime. However, Fakhri Hilmi did not examine by confirm information about stock manipulation (CNBC Indonesia, 2020).

Following Piter Abdullah, Director of CORE Indonesia (Center of Reform on Economics), the control of Jiwasraya by the OJK is fragile, based on the number of losses in all corruption cases in Indonesia. OJK demonstrates vulnerability by allowing the choice of high-risk products:

“The Jiwasraya case also shows that OJK failed to supervise non-bank financial institutions, particularly insurance. If you say outrageous, this is difficult. It shouldn't have happened. There are so many factors in this. In essence, the current Jiwasraya case proves the weakness of OJK supervision” (Aryanto, 2020).

The Attorney General, ST Burhanuddin, also revealed that the Jiwasraya case would not exist if OJK's supervision had been correct. In total, ST Burhanuddin conveyed the following:

“OJK issues are outside our institution. However, we will evaluate whether this supervision is carried out correctly or not. But I'm not here to say that. That is something we are exploring. Maybe from the previous OJK (Bapepam) and certain elements we investigated. If OJK's supervision is correct, I believe this will not happen” (Putri, 2020).

The data above shows that OJK, a capital market regulator, is weak in supervising (Falihah, Abrini, & Paraya, 2020). However, the negligence committed by the OJK has no sanctions or penalties because there are no laws and regulations that have been put into place. In this case, the state must address these problems by carrying out legal reforms by establishing laws and regulations that bind OJK for negligence committed, in order to create integration in the supervisory process and to realize justice in legal certainty (Suryono & Rahadat, 2020).

Conclusion

This study uses the Edward III Policy implementation model, which looks at the communication factor, resource factor, disposition factor (attitude), and bureaucratic structure factors influencing a policy's success or failure. Based on the model in question, the authors conclude as follows: First, The communication factor, one of the obstacles to controlling corruption in State-Owned Enterprises (BUMN), is the large number of regulations and the weak implementation of existing laws, making corruption eradication activities ineffective. Second, Resource factors, some of the obstacles that affect the policy of controlling corruption in BUMN, are the lack of quality and capability of the Internal Audit Unit (SPI), and the performance of law enforcement officials is not optimal. Third, Disposition factor (attitude), there are two attitudes of implementers that interfere with the implementation of corruption control policies: a. implementors who wait (wait and see) regarding the seriousness of the anti-corruption policy, and b. Policy implementers continue to commit acts of corruption but in a more careful and sophisticated way. They understand the intent and purpose of the program but reject its intent, thus secretly distorting and avoiding the policy program. Fourth, the bureaucratic structure factor, one of the things that hinder the control of corruption in BUMN, is that there are no sanctions for those who do not report the State Administrators Wealth Report (LHKPN). In addition, related to the supervisory function, the Financial Services Authority (OJK), as the capital market regulator, is weak in supervision, so it is detrimental to the state.

BUMN implement a gratification control program to prevent corruption by establishing a Gratification Control Unit (UPG), which functions as a service and information unit (help desk) for gratification control. In addition, the company also provides a whistleblowing system. BUMN employees/officials and the public who wish to report an action that indicates a violation within the BUMN environment can report it through this system.

The program has not been effective in reducing and eliminating the corrupt behavior of BUMN employees/officials due to the lack of leadership, integrity, and anti-corruption values from BUMN employees/officials in preventing corruption. UPG also does not focus on preventing corruption. In addition, policy implementers often fail in carrying out their duties because of the shyness and fear of implementing corruption control policies.

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