

Individual Factor Predictor and Organizational Factor Predictor to Detect Potential Corrupt Behaviour

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ABSTRACT

KPK known as an institution that eradicates corruption, they receive reports of indications of corruption and conducts arrest operations (OTT) to be followed. This shows that corruption occurs every day, and this act of corruption will not be able to be eradicated if it only relies on KPK. Efforts are needed from each individual organization in preventing corruption from occurring. This research examines individual factors (flexing, life style and love of money) and organizational factors (internal control, whistle blowing, anti-fraud awareness, law enforcement and leadership style) which are expected to be predictors of someone behaving corruptly. This research using quantitative approach and the data was collected using a questionnaire which Indonesian employees as a respondents. After testing, it was found that flexing, lifestyle, love of money, internal control, whistleblowing and anti-fraud awareness were able to become predictive factors for someone to commit corruption. Thus, based on the results of this research, organizations can focus on designing policies and training / coaching programs to prevent corrupt behavior in employees.

Keyword: Individual Predictor Factors, Organizational Predictors, Potential of Corrupt Behavior, Corruption Prevention Policies and Programs

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1. INTRODUCTION

In recent years, there's been a lot of news in the government and private sectors about cases of fraud. One example of a case that is still hot discussed is the management of PT Waskita who is suspected of committing a criminal offence of corruption and damage to the state amounting to Rp2,54 Trillion (Berita Satu, 2023). Besides, there is another scam in the midst of the world's shock of Covid-19, the recycling of antigen rapid test devices and the money laundering of Rs.2.2 Billion conducted by the management of Chemical Pharma. (DetikNews, 2021). These cases occurred in state-owned companies, not only that there was fraud in private companies. For example, Surya Darmadi as the owner of the PT Ambassador Palma who committed corruption and money laundering (CNN Indonesia, 2023). The above cases are major cases to the media, in fact there are still a lot of cases that, if held to be, would cause considerable damage to the country and other affected parties.

Indonesia Corruption Watch (ICW) mentioned in its 2022 Corrupt Action Trends Report that there were 576 cases found during 2022 involving 1,396 suspects. This case has damaged the country in the amount of Rs 42,747 Trillion (ICW, 2023). This affects Indonesia's Corruption Perception Index (CPI) for 2022, which dropped 4 points from 2021 by 38 to 34. (Transparency International, 2023). This decline means that in 2022 there has been a significant increase in corruption cases in Indonesia compared to the previous year. It seems that the corruption cases that have occurred are a question mark about the public's understanding and awareness of corruption.

Corruption can be understood as an act of enriching oneself and others around them that can harm others and the country, where such an act is unlawful (Tipikor, 2016). From the above, we can see that the purpose of corruption is to increase the wealth of one's own and/or others by using the lawless methods that result in huge losses to the state. In line with

that, the Association of Certified Fraud Examiners (ACFE) of 2019 states that corruption is one of the three most harmful types of fraud. (ACFE Indonesia, 2019). As mentioned above, each case of corruption in Indonesia could result in billions or even trillions of losses to the country. While the state has to bear the consequences of corruption, the state also has to carry out a series of processes to uncover fraud. The total funds the state spends on detecting and prosecuting cases can be said to be not small. Even by 2022, the Indonesian government has estimated Rs. 449 billion allocated to investigate corruption cases, both investigations and investigations.

According to ACFE 2019, the time it takes to detect fraud (including corruption) is 12 months. In the case of Chemical Pharmacy, it took two years to reveal it. The case of Ambassador Palma is known to have occurred in 2014 and only revealed in 2022. Even worse is the case of P.T. Waskita which has been going on since 2009 and so far has not known the end of the case. If every year this happens again, it'll be very damaging to the country.

So far, some research has focused more on financial indicators to prevent fraud and corruption. As some of the following studies discuss the impact of compensation on fraud (Conyon & He, 2016; Maula, 2017; Alfian & Rahmana, 2023; Mar'ati & Sudarmawanti, 2021; and Adi et al., 2016). In addition, some researchers also discussed the influence of financial pressure on fraud, such as research conducted by Damayani et al. (2017), Fajri (2019), and Maghfiroh et al. (2015) where as the causes of corruption are not only related to financial factors but there are also non-financial factors that can influence a person to commit corruption. Yuwanto (2015). The existence of such factors can influence a person's tendency to commit fraud, because there are various aspects in it such as the presence of opportunities in a situation that can then be exploited by the perpetrator to commit a fraud; the pressure that arises so as to require him to commit the fraud and the

environment or culture that justifies such an act of fraud.

So this research will fill the gap in research related to predictor factors of corrupt behavior by focusing on non-financial aspects such as individual and organizational factors. This research, in classifying predictor factors, refers to causal factors in the fraud triangle, namely pressure, rationalization, and opportunity. Next, the researchers will group these variables based on the theory of attribution that divides the causes of one's behavior into internal (individual) and external (organizational) factors (Saleh, 2018). The results of this study are expected to provide recommendations for the prevention of fraudulent behaviour, both from the internal system aspects of the company as well as from the increased integrity awareness of individuals.

2. LITERATURE REVIEW AND HYPOTHESIS

Fraud Triangle Theory

Cheating is no longer a new thing in business, even cheating can happen every day. Donald R. Cressey was the first person to conduct a research into the causes of fraud in 1940, in which he stated that fraud was caused by pressure, the presence of opportunity and the justification that it was considered to be in favour of it. Pressure is defined as a condition in which a person feels pressured by a severe condition and has difficulty coping with it. The stresses that can lead to fraud can be seen from four types of conditions commonly found under SAS No. 99: financial stability, personal financial needs, external pressure, and financial targets.

An opportunity factor is a condition or situation that allows fraud to be committed. Conditions of fraud are generally organizational, such as the weakness of the internal control system in the organization, the absence of a reward and punishment system in performance measurement, and the ineffectiveness of

the management role in oversight. As for the rationalization factor, it arises from the tension between the employee and the management, or the management with the management or even between the employees themselves. So, if relations tensions occur in an organization, then the tendency to behave fraudulently becomes stronger.

Attribution Theory and Corrupt Behavior Tendencies

The theory of attribution is a theory that provides an understanding of how a person defines an event, the cause or reason for its behavior, where such behaviour is the result of a combination of internal and external forces (Samsuar, 2019). Because human beings as social beings have a need for order and demands from within to be able to explain what happens behind the behavior they do. For example, a manager makes an overstatement of the company's profits with the motivation or purpose of the behavior is to maintain the value of the corporate stock to remain high so that the manager can still receive the bonus. However, when evaluating from an ethical or unethical perspective the behavior of managers to preserve the value of the company by presenting too high profits, the behaviour is wrong or un ethical. The same is true of the conduct of someone who has committed a corrupt offence.

Corruption has become one of the three types of fraud that have the greatest losses impact in Indonesia. Corruption is a very harmful offence, because the loss of this is to be borne by the multitude (, dkk, 2022). Under Act No. 31 of 1999, which also refers to Law No. 20 of 2001 on Punishment of Corruption, corruption is described as acts committed to make yourself and/or others rich by violating the law to the detriment of the State. It is in line with the fulfilment of human needs as a social being, which needs to meet its own needs and also the needs of others.

Individual Factor Predictor

The influence of flexing on the tendency to corrupt behavior

Flexing is one of one's favourite phenomena to showcase the luxury and wealth that he has (Murjana & Sinarwati, 2022). Nowadays, the popularity of displaying such wealth is common on social media for a number of purposes such as building personal branding, that is, to make the social rank appear high in the public eye or just seeking attention. It is consistent with the theoretical attribution that explains the related motivation of a person's behavior, including flexing behaviour. When a person's motivation is to flex to show his wealth/capacity, but the financial wealth he/she has does not correspond to reality, then the individual will be trapped in a state of financial pressure over the financial riches he/ she has already displayed. The condition of a person who has financial pressure and is fond of flexing behavior will more and more encourage the person to behave corrupt in order to remain able to maintain the status of the financial property he / she has displayed so that his/her self-image and self-esteem remain awake (Fatimah & Putri, 2023). Then the hypothesis is:

H1: Flexing has a positive influence on tendencies to corrupt behavior.

Lifestyle Influence on Corrupt Behavior Tendencies

Various fraud theories suggest that a person who commits corruption is basically rude and never satisfied or never feeling enough about what he has. One factor causing corrupt behavior is a luxurious lifestyle that is not offset by adequate income. According to Tan et al. (2021), someone who has a luxury lifestyle will tend to have the intention to have that luxury life by doing everything, including doing things that are unethical. A person's lifestyle can also arise from the influence of his or her social environment, which puts pressure on a person to remain able to have a luxurious lifestyle so that he or she will do anything, including corruption.

In line with the research carried out by Sartika & Hudaniah (2018) that lifestyle has a positive influence on the intensity of one's corrupt behavior. That is, when a person has a higher lifestyle, then the intensity of behavior to commit corruption is also higher. The intention to commit corruption is the same as the tendency to corrupt behavior. So the hypothesis put forward in this study:

H2: Lifestyle has a positive influence on tendencies to corrupt behavior.

The influence of Love of Money on tendencies to corrupt behavior

Money has become the most important aspect of meeting everyday needs and almost every aspect of life requires money. And for a group of people, money has become a measure of success and happiness. In Elias's study (2010), a person's love of money is grouped into three: money worshippers, money repellants and careless money admirers. Someone who is money repellent tends to see money only as a means of payment, someone with money repellents usually has a low success rate. Whereas people who care about careless money admirers are people who admire money very much, so they will do anything to earn money more than anything. Moreover, people with careless cash admirers tend to have a high level of commitment to work and a high rate of success, so the tendency to commit corruption is even greater. So the hypothesis put forward in this study:

H3: Love of Money has a positive influence on the tendency to corrupt behavior.

Organizational Factor Predictor

Effect of Internal Control Effectiveness on Corrupt Behavior Tendencies

Internal controls within a company are carried out to ensure the efficiency and efficiency of business processes in order to the goals of the organization. Effective internal controls are also expected to reduce the likelihood of fraud, in which the effectiveness of internal control is a shared responsibility between the staff of

the entity. However, on the other hand, inefficient internal control will be an opportunity for the personnel of an entity to commit fraud. Therefore, it is important for an organization to build a good internal control structure, drive the effectiveness of control activities, and move together with the entity's staff to enhance an effective control culture. With good and effective internal control, the chances of fraud can be minimized, and with good internal controlling also the tendency of a person to behave corrupt is diminished due to the absence of exploitable system gaps. So, the hypothesis put forward in this study is:

H4: Effectiveness Internal control has a negative impact on the tendency to corrupt behavior.

The influence of the Whistleblowing System on the Tendency to behave corruptly

Whistleblowing is a system that is expected to be implemented in every organization as a complaint mechanism to communicate, manage, and pursue alleged fraud reports made by internal and external parties that cooperate with internal parties (Handoyo & Bayunitri, 2021). The role of the whistleblower system is crucial in uncovering illegal activities that occur in an organization. With a complaint system, to report indications of fraud within a company, which can be done and known or even by anyone, making the risk of the fraud that occurs in the company will be reduced. Because, every staff of the entity is aware that every behavior can be monitored or through the whistleblowing system (Shonhadji & Maulidi, 2021). So any entity staff will be cautious in their behavior, including their tendency to behave corruptly. So from that, the hypothesis put forward in this study is:

H5: Whistleblowing system has a negative influence on tendencies to corrupt behavior.

The Impact of Law Enforcement on Corrupt Behavior Tendencies

Cases of fraud experienced by companies often do not report to law enforcement. Reporting to law enforcement is concerned could damage the company's reputation in the public eye and internal discipline is considered sufficient. However, that does not mean that the company does not impose any penalties on the perpetrators of fraud. The most common law enforcement measures are the dismissal of employees, giving them the opportunity to resign or transfer to another division/unit. Law enforcement is an attempt to establish or enforce the norms of law to direct behavior in society and the life of the state (Asshiddiqie, 2010). Law enforcement is sought to become a policy in order for companies to mitigate the risk of fraud that may occur. With fair and transparent law enforcement, it can be a scandal for the entire staff of the entity. So corrupt behavior can be avoided. Thus, the hypothesis put forward in this study:

H6: Fair and transparent law enforcement has a negative influence on the tendency to corrupt behavior.

Anti-Fraud Awareness Effects on Corrupt Behavior Tendencies

One of the strategies to prevent fraud in the company is to build an anti-fraud system through anti fraud awareness. Anti Fraud Awareness is a method used by organizations to raise anti-fraud and fraud awareness (Tuanakotta, 2013). Companies need to build an anti-fraud awareness towards all elements within the organization. With a well-implemented anti-fraud awareness, it is expected to prevent rationalization from doing fraud within the company (Shonhadji & Maulidi, 2021). Through anti-fraud awareness each entity staff is expected to be educated about the various behaviors that lead to fraud, to know the motives of the fraud committed,

and also educated regarding the penalties obtained if committing such fraud. When such things can be communicated and understood well, then the tendency to corrupt behavior will be low. So from that, the hypothesis put forward in this study:

H7: Anti-Fraud Awareness has a negative impact on tendencies to corrupt behavior.

The Influence of Leadership Style on Corrupt Behavior Tendencies

Fraud can be caused not only by individual needs factors. Fraud is also highly likely to occur because of organizational factors such as the style of senior leadership. Leadership style is understood as the typical behavior of a leader when he leads, motivates, leads and leads his working group. The right leadership style can motivate employees to work (Noviani, et al. 2021). A leadership style that tends to be authoritarian becomes a rationalization of the corrupt behavior of its employees. Because, the employee will rationalize his leadership attitude as a factor that drives him to do something unethical. So from that, someone who works in a working environment led by a good leadership will not rationalize fraud so that the tendency to corrupt behavior can be minimized. Thus, the hypothesis put forward in this study:

H8: Leadership styles have a negative influence on tendencies to corrupt behavior.

3. METHODS

The type of research used is causal associative with quantitative as the approach. Causal associative research is used to determine the causal relationship and influence between the independent variable and the dependent variable. Later, this research will test the hypotheses made by researchers based on theory and previous research. The quantitative approach is used in this research because the data and research results will provide an overview in the form of numbers and statistics.

Survey is the method used to obtain data in this study. By making employees throughout Indonesia as a population and each population has the same right to be a sample in this study, therefore this study uses probability sampling techniques, namely simple random sampling. By using this technique, the sample will be taken randomly without regard to the level in the population. To determine the sample size, this study used the Lemeshow formula (1991). The use of this formula is based on the number of populations in this study is not known with certainty. The formula is as follows:

$$n = \frac{Z^2 \cdot P \cdot (1-P)}{d^2}$$

Description:

Z : 95% confidence score = 1.96

d : Error rate = 10%

P : Maximum estimation = 50%

Based on the results of the sample calculation, with 95% confidence, a maximum estimate of 50%, with an error rate of 5%, the results obtained were 96 samples / respondents needed in this study. And until the deadline for filling out the survey, the respondents who were successfully collected were 139 respondents, and the data that could be processed for this study were 100 respondents.

This study examines the independent variables of flexing, lifestyle, love of money, internal control, anti-fraud awareness, whistleblowing system, law enforcement and leadership style with the dependent variable of corrupt behavior tendencies. With an explanation of the operational definition of variables as follows (Table 1).

In conducting data analysis, this study uses several tests, including data validity and reliability tests, normality tests, conducting regression analysis prerequisite tests, namely classical assumption tests, and also to answer the hypothesis researchers conduct multiple regression analysis. This study developed the following model:

Table 1. Variable Operationalization

Variable	Operational Definition	Measurement
Dependent Variable		
Tendency of Corrupt Behavior	An inclination that indicates whether or not one feels favorable toward misconduct in office.	Interval Likert Scale (1-4)
Independent Variable		
Flexing	Activities that seek recognition or boast about one's strengths and advantages.	Interval Likert Scale (1-4)
Life Style	A person who has a pattern of life and is reflected in his activities, interests, and opinions.	Interval Likert Scale (1-4)
Love of Money	A person's love for money and how important it is in their life.	Interval Likert Scale (1-4)
Internal Control	The system created by management as a means to provide assurance regarding the continuity of the company's operations.	Interval Likert Scale (1-4)
Whistleblowing System	Reporting system from employees related to indications of fraud.	Interval Likert Scale (1-4)
Law Enforcement	Efforts made so that legal norms in the company can be enforced.	Interval Skala Likert (1-4)
Anti-Fraud Awareness	Efforts made to increase self-awareness of cheating.	Interval Skala Likert (1-4)
Leadership Style	The way managers organize, lead, and coordinate their subordinates to achieve company goals.	Interval Skala Likert (1-4)

Source: Data Processed

$$KPK = \alpha + \beta_1 FL + \beta_2 LS + \beta_3 LM - \beta_4 IC - \beta_5 WS - \beta_6 PH - \beta_7 AF - \beta_8 GK + e$$

Description:

KPK = Tendency to Corrupt Behavior

FL = Flexing

LS = Life Style

LM = Love of Money

IC = Internal Control

WS = Whistleblowing System

PH = Law Enforcement

AF = Anti-fraud Awareness

GK = Leadership Style

Based on the length of time worked, 25% of the total respondents have worked for 6 - 10 years and 16 - 20 years respectively, this figure is sufficient to represent that the employees who filled out this questionnaire have experience in working. When viewed from the region where they work, the results show that 59% work in Java and 40% work in Sumatra. This is in line with data on the distribution of Indonesia's population which is concentrated in Java, so that many employees work in Java.

4. RESULTS AND DISCUSSION

Descriptive Statistics

Of the 100 sample respondents found employees who work in Indonesia, 47% of respondents are male and the remaining 53% are female. When viewed from age, 32% of the total respondents are in the age range of 41 - 50 years where this age range is quite productive for employees in doing their work. Then followed by 23% for each age range of 20 - 30 years and 31 - 40 years.

Result of Coefficient Determination Test

This study conducted a coefficient of determination test to measure how the ability of the model created can explain the contribution of the independent variable to the dependent variable. This study resulted in an adjusted R-square of 89.6%, which means that the independent variable has a large contribution in explaining the

dependent variable. The remaining 10.4% is another factor not tested in this study (Figure 1).

Result of F-Test

The F-Test of money is conducted to test whether the independent variables simultaneously affect the dependent variable. As can be seen in Figure 2 presented below, the significant value of this model is below 0.05 with a number of 0.000. This means that the independent variables can simultaneously influence the dependent variable in this research model.

Result of T-Test/Hypothesis Test

In this test, the amount of influence between the independent variable and

the dependent variable can be seen in Figure 3. Researchers see the influence based on a significance level of 0.05 or 5%. If the significance level is below 0.05, the independent variable affects the dependent variable.

From the table above, it can be seen that there are five independent variables that affect the dependent variable. The influential variables are: from the individual aspect there are flexing, lifestyle, and love of money while from the organizational aspect there are internal control, whistleblowing system, and anti-fraud awareness. The variables of law enforcement and leadership style in this study have no effect on the tendency of corrupt behavior.

Figure 1. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.951 ^a	.905	.896	.90443

Source: Data Processed

Figure 2. F-Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	706.061	8	88.258	107.895	.000 ^b
	Residual	74.438	91	.818		
	Total	780.499	99			

Source: Data Processed

Figure 3. Result of T-Test/Hypothesis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.100	.801		20.103	.000
	Flexing	.126	.016	.410	7.841	.000
	Lifestyle	.134	.033	.179	4.066	.000
	Love of Money	.121	.019	.301	6.337	.000
	Internal Control	-.275	.034	-.442	-8.051	.000
	Whistleblowing	-.073	.029	-.108	-2.476	.015
	Penegakan Hukum	.041	.045	.049	.906	.367
	Anti Fraud Awareness	-.140	.030	-.209	-4.603	.000
	Gaya Kepemimpinan	-.003	.017	-.009	-.169	.866

Source: Data Processed

DISCUSSION

The Effect of Flexing on the Tendency of Corrupt Behavior

The test conducted to see the effect of flexing on the Propensity for Corrupt Behavior received a value of 7.841 with a significance level of 0.000 and this figure is below 0.05. From these results it can be interpreted that flexing has a positive effect on the tendency of corrupt behavior. This means that the more someone tries to impress others by flexing, the greater the tendency of that person to commit corrupt behavior. Someone who is used to flexing will usually consume luxury goods in order to maintain their self-image. If they cannot buy these luxury items, there will be a sense that their self-image will become bad. Therefore, the tendency of corrupt behavior will increase because they feel pressured and will try to get what they want to maintain their own image.

The Influence of Lifestyle on the Tendency of Corrupt Behavior

There is a positive influence between lifestyle and the tendency of corrupt behavior with a value of 4.066 and a significance level below 0.05 of 0.000. This means that the more someone tries to always have a luxurious lifestyle, the tendency to behave corruptly will also be higher. The same results have also been conveyed in research conducted by Sartika & Hudaniah (2018), in this study it can be concluded that lifestyle has a positive effect on the intensity of corruption. The existence of a habit in a luxurious lifestyle will be a pressure for the perpetrator to maintain this habit. The demands in the lifestyle will always be fulfilled by the perpetrator even in an urgent economic situation, so there is a great opportunity to commit fraud. Therefore, a luxurious lifestyle is one of the reasons someone tends to commit corrupt behavior.

The Effect of Love of Money on the Tendency of Corrupt Behavior

The test that has been carried out provides a tendency to corrupt behavior. significance value of 0.000. This figure is below 0.05,

which means that love of money affects the tendency of corrupt behavior with a t value of 6.337. The effect that love of money has on the tendency of corrupt behavior is positive, meaning that if someone really loves money, it will have an impact on increasing the tendency of corrupt behavior in that person. This has also been discussed in Husnurrosyidah's research (2019) which states that love of money has a positive influence on the tendency to commit corruption. If someone has a great love for money, they will tend to do all actions in order to get money, including the wrong way, especially corruption. They think that money has control over their lives so that their love for money is very large. Therefore, with the emergence of rationalizations generated by love of money behavior to always fulfill their love for money, it becomes an influence in a person in having a tendency to corrupt behavior.

The Effect of Internal Control on the Tendency of Corrupt Behavior

Based on the results of the t test conducted, the result is -8.051 with a significance level of 0.000. The negative effect produced by testing between internal control and the tendency of corrupt behavior is a sign that the better the internal control in an organization, the lower the tendency of a person to behave corruptly. Research by Taufik (2019) states that internal control has a negative effect on the tendency to behave corruptly. Internal control that is maintained by supervision can minimize fraud that occurs. Supervision carried out by the authorized parties in the organization will determine whether or not someone dares to commit fraud because good supervision will make it difficult to find loopholes in doing this. Meanwhile, if internal control or supervision is not optimal, there will be a gap for someone to behave fraudulently. This occurs because of opportunities that are not directly provided by those authorized to supervise and control the internal conditions of the organization. Thus, internal control must

be done properly to prevent someone from behaving fraudulently, especially corruption.

The Effect of Whistleblowing System on the Tendency of Corrupt Behavior

Whistleblowing system as a system to prevent fraud in an organization in this test has a negative effect on the tendency to behave corruptly. We can see this negative effect from the results of the t test conducted, namely -2.476 and a significance of 0.015. This means that an organization that implements a whistleblowing system effectively will influence a person not to commit corrupt behavior. In line with research from Shonhadji & Maulidi (2021), it states that the whistleblowing system has many advantages as a fraud prevention strategy, so it has a negative effect on the tendency of corrupt behavior. An effective whistleblowing system can prevent fraud due to opportunity because it becomes a gap or the opportunity for the perpetrator to commit fraud will be limited. Thus, the whistleblowing system can be an alternative to prevent someone from behaving corruptly, provided that it is carried out effectively.

The Effect of Anti Fraud Awareness on the Tendency of Corrupt Behavior

The test conducted states that there is an influence between the anti-fraud awareness variable and the tendency of corrupt behavior. From the test results, it can be seen that the significance value is below 0.05, which is 0.000, besides that the value of the t test shows a negative number, namely -4.603. It can be interpreted that there is a negative influence given by anti-fraud awareness on the tendency of corrupt behavior. Organizations that socialize anti-fraud awareness regularly will increase one's awareness of the dangers of fraud, so that it can reduce one's tendency to behave fraudulently, especially corruption. As written in Shonhadji & Maulidi's research (2021), it states that a high level of anti-fraud awareness will minimize a person's tendency to commit fraud. Thus, the importance of awareness of the dangers

of fraud must be embedded in every individual in the organization, so that organizations need to implement an anti-fraud awareness system by conducting regular socialization either through seminars or communities as an initial stage of building an anti-fraud awareness attitude so that there is no rationalization or justification for corruption that occurs in the organization.

The Effect of Law Enforcement on the Tendency of Corrupt Behavior

In the tests conducted in this study, the law enforcement variable has no effect on a person's tendency to behave corruptly. The significance level shows 0.367, which means that this value is above 0.05, meaning that there is no influence given by law enforcement on the tendency of corrupt behavior. This can be caused by a person's lack of insight into the laws that apply to corruption cases. The organization may not make law enforcement the main point to be voiced to each individual to prevent corruption cases from occurring. In addition, the respondents' lack of trust in the applicable law can be an indication of the cause of the ineffectiveness of law enforcement on the tendency of corrupt behavior. According to research conducted by Fakhrudin (2021), corruption cases that continue to occur illustrate the loss of public trust in the law to realize the value of justice. Thus, in this study, law enforcement has no effect on a person's tendency to behave corruptly.

The Effect of Leadership Style on the Tendency of Corrupt Behavior

After conducting the t test, the authors found that the leadership style variable has no effect on a person's tendency to behave corruptly. The resulting significance level shows a number above 0.05, which is 0.866, meaning that there is no influence given by leadership style on the tendency of corrupt behavior. This could be due to the lack of relationships and interactions between employees and leaders, causing leadership styles to not affect the tendency of corrupt behavior. In line with research conducted

by Indrapraja, Agusti, & Mela (2021), it is said that the effectiveness of achieving company goals does not only depend on leadership, but is the result of cooperation between leaders and subordinates. Thus, in this study, leadership style has no effect on a person's tendency to behave corruptly.

5. CONCLUSION

This study aims to see the influence of non-financial variables which are divided based on individual predictor aspects and organizational predictor aspects on the tendency of corrupt behavior. From the results of the study, it can be concluded that there are 3 factors each that affect the tendency of corrupt behavior from both aspects. Individual predictor aspects, namely flexing, lifestyle, and love of money, have a positive effect on the tendency of a person's corrupt behavior. From these results, what organizations can do to prevent corrupt behavior is to deepen the characteristics of the individual before becoming an employee in the organization. This can be done by screening the background of prospective employees in depth and thoroughly related to their habits and lifestyle, so that it can be considered regarding the capabilities of these prospective employees not to commit acts of corruption. In addition, organizations can also control the individual aspects of their employees by conducting training and seminars related to the dangers of flexing, lifestyle control, and the impact of loving money excessively. Organizations can also monitor the credit score of employees, so that it can be seen how the employee's lifestyle and habits are.

In addition, the results of the study also found that the predictor aspects of the organization, namely internal control, whistleblowing system, and anti-fraud awareness, have a negative effect on the tendency of corrupt behavior. Therefore, organizations need to implement the whistleblowing system effectively and instill anti-fraud awareness to all elements in the organization because it is considered

effective in preventing corruption. These prevention systems can be started by creating an anti-corruption community in order to form an anti-corruption culture as a whole. In addition to instilling an anti-corruption culture, organizations also need to create a good working atmosphere so that an honest and open work culture emerges. To prevent gaps for someone to commit fraud, organizations need to review the internal controls in place whether the supervisory system is maximized and effective.

Meanwhile, the variables of law enforcement and leadership style are not enough to encourage someone to behave corruptly. In this study, there are limitations, namely that the samples collected are more from respondents on Java Island and Sumatra Island so that this study cannot represent employees in Indonesia as a whole. Given the cultural differences of the various islands, it is possible that the research results may change if there are more samples from other islands.

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