LIGHTHOUSE

Anti-Corruption model: Optimization of accountability and transparency, law enforcement, and anti-corruption agencies in Indonesia

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ABSTRACT

Corruption practices are deviations from norms in the form of fraud (fraud) involving illegal actions for personal gain. In Indonesia, anti-corruption practices are still repressive while preventive measures are minimally implemented. This is one of the factors causing Indonesia to be ranked 96th out of 180 countries in 2021 with a Corruption Perceptions Index score of 38/100, meaning Indonesia is still massively plagued by corruption practices and requires optimization in corruption eradication. The purpose of this research is to contribute to anti-corruption studies by optimizing the role of transparency and accountability, law enforcement, and anti-corruption agencies in Indonesia so that the government can effectively eradicate corruption. This research is a literature review. this research aims to produce an outcome in the form of a concept of corruption mitigation in government agencies by improving the accountability and transparency of institutions. This research prove that integrated approach is needed to eradicate the corruption cases within the Transparency and accountabiltiy, law enforcement and anti-corruptions agencies in Indonesia.

Introduction

Norms are companions to societal life, embodying national values closely linked to all individual behaviors. Just as other life rules can be violated, societal norms can also be deviated from positive norms. Such deviations can become habits and actions, forming a culture that is hard to change if not corrected (Budijarto, 2018; Putra et al., 2022; Gong, T., Lau, C., 2024). One example of norm deviation is the practice of corruption. Corruption practices are norm deviations as fraud that harm all levels of society and the state both qualitatively and quantitatively. This means that if the quantity of corruption crimes increases, the quality of life (welfare) of the people will decrease. Society is one of the main aspects entangled in the adverse impacts of corruption practices; therefore, participating in the anti-corruption movement is the society's responsibility to protect its welfare (Didonato, 2018; Rahim, 2019; Gong, T., Lau, C, 2024). Corruption is an invisible abuse of power that violates social and economic norms and requires strong legal rules to be eradicated (Ridwan, 2014; Jupri, 2019; Gong, T., Lau, C., 2024). Corruption practices are often manifested in the form of abuse of office, budget misuse, and gratuities (Faisal, 2018). Corruption practices are norm deviations in the form of fraud. This aligns with the definition of fraud by ACFE (2012), which states that fraud involves actions by one or more individuals that violate laws and norms to gain personal interests and cause negative impacts such as financial and non-financial losses to others. This definition is further developed by Handayani and Evana (2022), who state that fraud can occur from the smallest things, such as in accounting. In this area, many frauds occur in financial reporting disclosures. Even small frauds can be the root of significant issues that require comprehensive solutions.

Fraud as the root of a bad tree can grow corruption practices as its fruit. Fraud can occur in any country and societal layer. Indonesia is one of the countries worldwide that has not yet escaped corruption practices. According to the annual report released by Transparency International, in 2021, Indonesia ranked 96th out of 180 countries (score 38/100, where a score closer to 100 indicates less corruption and vice versa), showing that corruption practices in Indonesia are still very high and that the country is still far from being among the top 10 countries free from corruption.

Perception Index has generally increased, with several declines, including in 2020. However, it is unfortunate that despite 17 years of efforts to combat corruption, Indonesia is still far from being among the top 10 countries free from corruption. Figure 2. shows that corruption case prosecutions in Indonesia in 2019 decreased to 271 cases with 580 suspects. However, in 2019, the state's losses from corruption cases drastically increased to Rp.8.41 trillion, up by Rp.2.76 trillion from the previous year. This loss is the largest from 2015-2019, while the highest number of suspects was in 2017, with 1,298 suspects. Both of these points show that Indonesia's government is still far from being free of corruption. The widespread and destructive nature of corruption practices requires effective anti-corruption measures for eradication. In Indonesia, anti-corruption practices are still repressive, focusing on sanctions for perpetrators, while preventive anti-corruption measures are not yet reflected in Law No. 31 of 1999 and Law No. 20 of 2001 on the Eradication of Corruption (Prasetya et al., 2013). Figure 1. below shows the fluctuation of Indonesia's

Corruption Perception Index over 17 years, from 2004-2020. The chart indicates that over the past 17 years, Indonesia's Corruption.
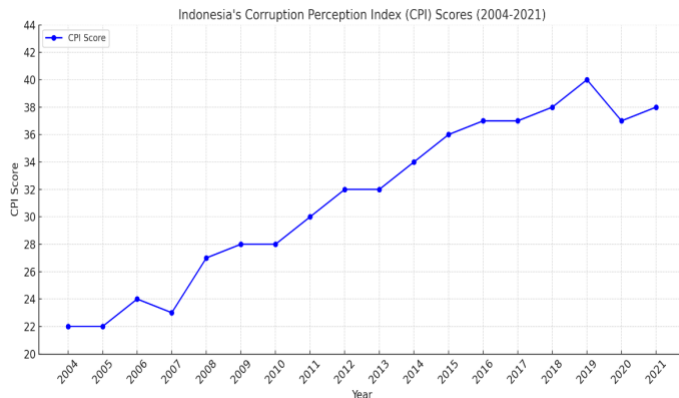

Figure 1. Indonesia's Corruption Perception Index from 2004-2021 Source: Transparency International
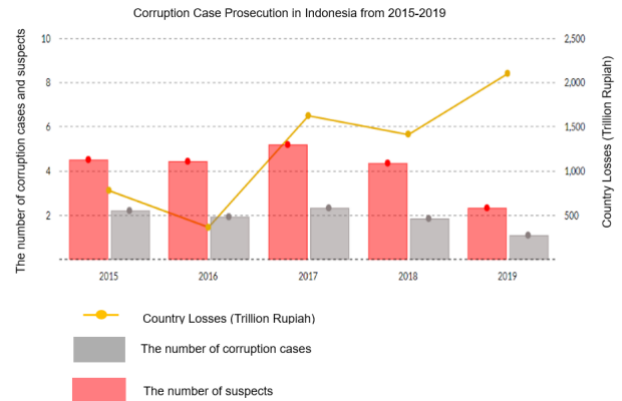

Figure 2. Chart of Corruption Case Prosecution in Indonesia from 2015-2019 Source: Indonesia Corruption Watch

Badjuri (2011) found that anti-corruption institutions play a strategic role in combating corruption in Indonesia. Further research by Chrucill et al., (2013) indicates that anti-corruption practices can be achieved through control over the accountability and transparency of the state, both in economic and non-economic factors. Chrucill et al., conducted this research from 1995-2000 and 2004 by studying 133 countries to identify anti-corruption instruments. This research aligns with Gonzalez (2015), which found that accountability and transparency, law enforcement, and corruption control are appropriate instruments to combat corruption. Based on these studies, it can be concluded that there are three anti-corruption instruments that can optimize corruption eradication: accountability and transparency, law enforcement, and the control of corruption by anti-corruption agencies.

Anti-corruption efforts can be implemented on a small scale (individual/community) to a large scale (government). The first anti-corruption instrument is accountability and transparency, which can be characterized by honesty and openness. Transparency creates individuals with integrity. Accountability and transparency are accompanied by a great sense of responsibility. Openness and honesty must be instilled to prevent corruption (Tahir, 2014; Nurdiansyah, 2016; Calista, 2019). For example, accountants are a pillar in achieving transparency and accountability in both the private and public sectors (government). Financial reports prepared by accountants are a form of credibility for both sectors (Halmawati, 2015). The second instrument is law enforcement. Law enforcement in Indonesia is known to be ineffective, although strong law enforcement can prevent and correct government structures from corruption practices. In Indonesia, there are several obstacles to law enforcement, such as structural and cultural barriers. These obstacles hinder Indonesia from being free from corruption (Barda, 2014). The third instrument is the role of anti-corruption agencies. Indonesia has an anti-corruption agency called the Corruption Eradication Commission (KPK). The KPK is designed to encourage and trigger a clean government to eradicate corruption (Sugiarto, 2013).

Based on this background, this study will focus on anti-corruption studies in optimizing the roles of accountability and transparency, law enforcement, and the existence of anti-corruption agencies in Indonesia. This anti-corruption study is also motivated by the research results of Huther et al., (2000) which stated the need for an anti-corruption movement to create a corruption-free country. Based on the background above, the research problems are formulated to address critical aspects of anti-corruption efforts in Indonesia. The study seeks to determine whether accountability and transparency influence the optimization of reducing corruption levels in Indonesia. It also examines whether strengthening law enforcement can significantly impact the reduction of corruption levels and investigates the role of anti-corruption agencies in optimizing these efforts. By addressing these problems, the research aims to provide actionable insights into combating corruption effectively.

This study aims to fill existing gaps in the literature by focusing on anti-corruption efforts through the optimization of accountability and transparency, law enforcement, and anti-corruption agencies in Indonesia. Utilizing updated data from the Corruption Perception Index published by Transparency International and the World Governance Indicator from the World Bank for the years 2017-2021, the research seeks to understand the effectiveness of these three instruments. Additionally, it strives to contribute to the Indonesian government's ability to prevent, control, and eradicate corruption, ultimately improving the economic and non-economic welfare of its people and moving closer to the goal of making Indonesia one of the top 10 countries free from corruption. The urgency of this research also lies in enriching the academic literature on anti-corruption and serving as a valuable reference for future studies on eradicating corruption in Indonesia and globally.

Literature review

Grant theory

Agency Theory (Jensen and Meckling, 1976) is the foundational theory (Grand Theory) used in this study. In this research, the principal-agent relationship is realized between the community and the government. This assumption is built because of the relationship between the community (principal) and the government (agent) in the context of the state, where the government (agent) in practice aims to ensure the welfare of the community (principal). To achieve this, the community acts as a supervisor of the government to prevent information asymmetry. Information asymmetry occurs when the government abuses its power and deviates from its proper path of ensuring the welfare of its people. Therefore, this agency relationship is established between the community and the government.

Corruption and anti-corruption

According to Transparency International, corruption is the abuse of entrusted power for private gain. From a legal perspective, the definition of corruption is set out in Law No. 31 of 1999, which was amended by Law No. 20 of 2001 on the Eradication of Corruption. Corruption is classified into seven categories: state financial losses, bribery, embezzlement in office, extortion, fraudulent acts, conflicts of interest in procurement, and gratuities (Maria et al., 2021). Corruption is a form of crime, and according to criminologist Frank Tannenbaum (1983), "crime is eternal, as eternal as society." This quote suggests that corruption tends to be perpetual, making it a sensitive issue to eradicate in any country, including Indonesia. Corruption can be addressed through good governance, which includes several instruments such as accountability and transparency, law enforcement, and anti-corruption institutions.

In Indonesia, the anti-corruption movement can also be reflected in these three instruments. The anti-corruption movement includes the establishment of anti-corruption institutions like the KPK (Corruption Eradication Commission), ICW (Indonesian Corruption Watch), SoRAK (Solidarity Anti-Corruption Movement), among others. These organizations were formed as actions by the Indonesian community to combat corruption (Sumampow, 2018). Additionally, anti-corruption literacy can be increased through education or anti-corruption studies that contain anti-corruption strategies. One of these strategies is transparency, which can be instilled from an early age to form good norms within individuals. The development of anti-corruption character is crucial in Indonesia so that the country can win the fight against corruption (Widhiyaastuti et al., 2018). The already ingrained anti-corruption attitude can be strengthened with law enforcement. Law enforcement in Indonesia is not yet strict, as corrupt individuals actively seek loopholes to continue their fraudulent practices. On the other hand, strong law enforcement can reduce corrupt practices by imposing appropriate sanctions on the perpetrators (Badjuri, 2011).

Optimization of accountability and transparency in corrupt practices in Indonesia

Accountability and transparency are instruments that depict openness and honesty in various aspects. One aspect of transparency is the freedom to access information. In the perspective of governance, accountability and transparency mean that public officials must be open about their activities and assets to narrow the space for corruption or other fraudulent practices (Barker, 2000). This is supported by research findings from Chrucill et al. (2013), Gonzalez (2015), Brewer et al. (2017), and Calista (2019), which found that public accountability and transparency can prevent corrupt practices. With increased transparency, the accountability or responsibility of public officials as agents tasked with ensuring public welfare becomes greater. As known, the level of transparency in Indonesia is still low due to limited access to information and convoluted bureaucracy (Maani, 2009), making corruption a persistent national issue in Indonesia. Therefore, increasing transparency will enhance public participation, which will drive the eradication of corrupt practices in various countries, including Indonesia.

Optimization of law enforcement's role in combating corrupt practices in Indonesia

Corrupt practices in various countries do not stem from culture but can become a culture if not promptly eradicated. Cultures like corruption can be eradicated with strong law enforcement. Indonesia already has laws related to corrupt practices, but their enforcement is not yet effective and comprehensive (Odhy, 2021). Many studies have concluded that the role of law enforcement is crucial for eradicating corrupt practices (Abidweli et al., 2003; Liu, 2016; Putra, 2022). Law enforcement embodies justice, certainty, and utility (Dirjodsisworo, 1984). Comprehensive law enforcement will facilitate Indonesia in eradicating corruption. Preventive and repressive law enforcement is essential for Indonesia to rank among the top 10 corruption-free countries. If laws are written but enforcement is weak, corruption will remain a massive, destructive issue in Indonesia.

Optimization of the role of anti-corruption institutions in combating corrupt practices in Indonesia

Control of corruption becomes an instrument to eradicate corrupt practices, as reflected by the role of anti-corruption institutions in a country. This role is very important; for example, in Indonesia, this institution is established in the Corruption Eradication Commission (KPK). The basis for the establishment of KPK is Law No. 30 of 2002 concerning the Corruption Eradication Commission, with the aim of being the pillar of corruption eradication in Indonesia. The presence of KPK in Indonesia has had a positive impact on reducing corrupt practices. Many corrupt officials have been prosecuted due to the good work of KPK. The KPK is a super body institution with extraordinary powers, one of which is the ability to wiretap and record conversations of suspects (Sugiarto, 2013). With the presence of the KPK, corrupt practices in Indonesia are effectively monitored and gradually eradicated. The role of anti-

corruption institutions in reducing corrupt practices aligns with previous research findings that have similar results (Badjuri, 2011; Monteduro et al., 2016; Putra, 2022)
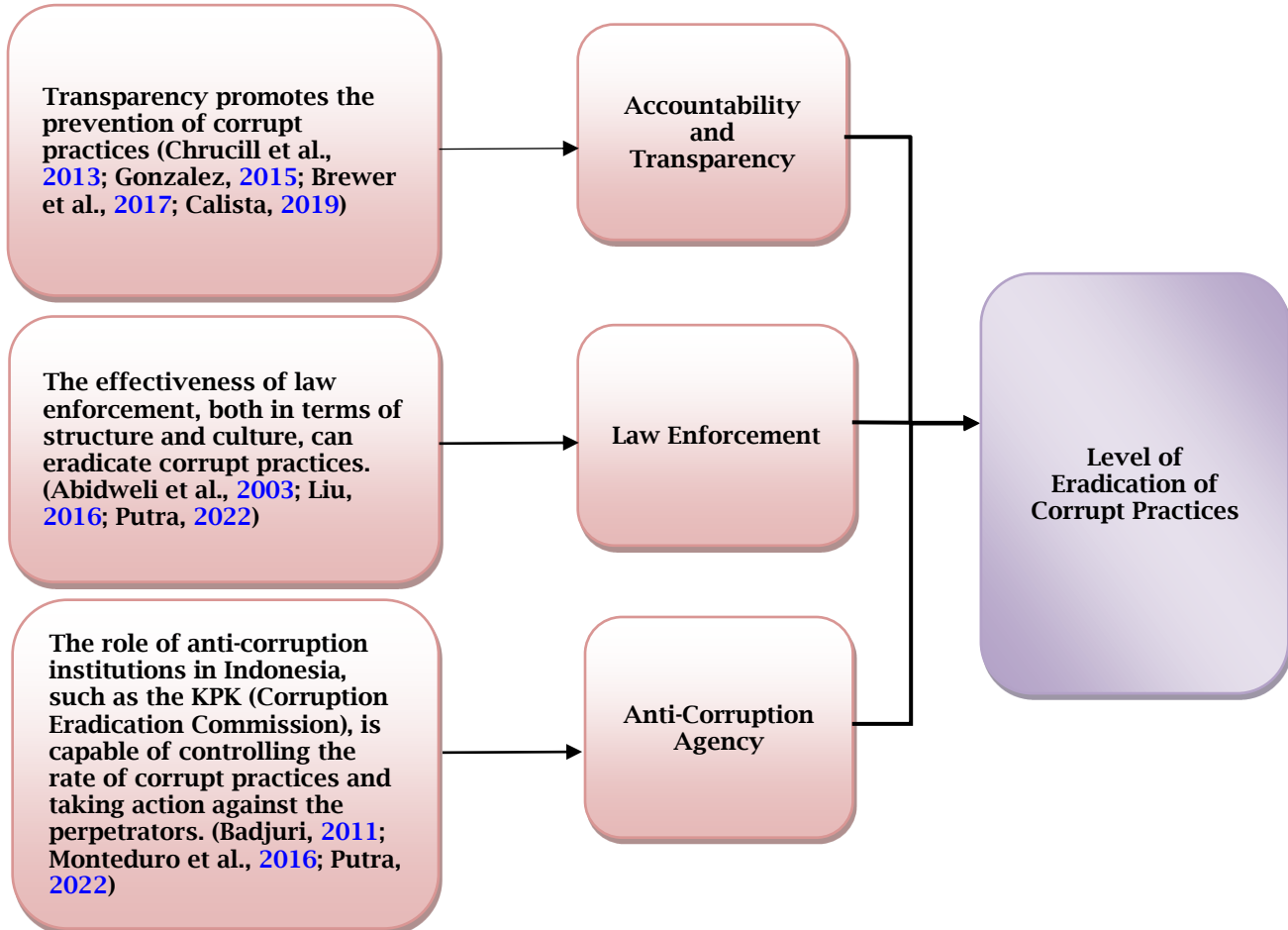
Methods
State of art and research roadmap

Figure 1. State of art and research roadmap

Data collections

Systematic literature reviews identify, organize, and evaluate relevant research, drawing conclusions from existing findings (Goufh et al., 2012). This study will qualitatively review articles by synthesizing existing research results using meta-aggregation. This approach focuses on collecting and summarizing research results to answer research questions and provide an aggregate of relevant research (Siswanto, 2010). Articles will be sourced from the Garuda (Garba Rujukan Digital) page of the Ministry of Education and Culture, Google Scholar, and ERIC (Education Resources Information Center). The five steps in conducting a systematic literature review include: (1) formulating research questions; (2) searching for articles; (3) sorting articles based on criteria; (4) analyzing and synthesizing findings; (5) implementing quality control; and (6) preparing the final report (Francis C & Baldesari, 2006).

A few open-ended research questions will be addressed in this review. We searched for articles on the Garuda, Google Scholar, and ERIC websites using "anti-corruption model" as the keyword. We established criteria for the articles to ensure their trustworthiness and relevance: (1) articles published between 2015 and 2021, (2) articles involving field research, and (3) articles demonstrating the integration of anti-corruption approches. Research questions will be used to examine articles that meet these criteria. This study focus on articles that demonstrate the important approach to combat corruption practices in order to build a model for eradicating corrup practices.

Results

Accountability and transparency have a positive effect on the optimization of reducing the level of corruption in Indonesia

Studies have shown that increased accountability and transparency significantly contribute to reducing corruption. Research by Transparency International (2019) found that countries with higher levels of transparency tend to have lower corruption indices. For instance, the implementation of open government practices and the requirement for public officials to disclose their assets have proven effective in narrowing the space for corrupt activities (Gonzalez, 2015). Transparency initiatives, such as the Freedom of Information Act, allow the public to access information about government activities, thus promoting accountability. Public reporting and auditing mechanisms ensure that public officials' actions are scrutinized, leading to greater accountability and reduced opportunities for corruption (Chrucill et al., 2013)

Law enforcement has a positive effect on the optimization of reducing the level of corruption in Indonesia

Robust law enforcement plays a crucial role in curbing corruption. Research indicates that countries with strong legal frameworks and effective enforcement agencies have lower levels of corruption. Studies by Liu (2016) and Abidweli et al. (2003) highlight the importance of stringent law enforcement in deterring corrupt practices. The establishment of specialized anti-corruption units within law enforcement agencies enhances their ability to tackle corruption effectively. Training and resource allocation for law enforcement officers are essential to empower them to investigate and prosecute corruption cases comprehensively (Putra, 2022).

Anti-corruption institutions have a positive effect on the optimization of reducing the level of corruption in Indonesia

The presence of dedicated anti-corruption institutions, such as the Corruption Eradication Commission (KPK) in Indonesia, has a significant impact on reducing corruption levels. According to Sugiarto (2013), the KPK's extraordinary powers, including wiretapping and recording conversations, have led to the successful prosecution of numerous corrupt officials. Anti-corruption institutions provide a specialized focus on corruption cases, ensuring that they are handled efficiently and effectively. The autonomy and independence of these institutions are critical to their success, as they must operate without political interference to maintain their integrity and effectiveness (Badjuri, 2011; Monteduro et al., 2016).

Discussion

The findings from this study indicate that a multi-faceted approach is necessary to effectively combat corruption in Indonesia. Each of the three elements—accountability and transparency, law enforcement, and anti-corruption institutions—plays a crucial role in this endeavor.

Accountability and transparency

The positive impact of accountability and transparency on reducing corruption is well-documented. Transparency initiatives such as the Freedom of Information Act and the public disclosure of officials' assets create an environment where corrupt practices are more easily detected and addressed. By ensuring that public officials are held accountable for their actions, the opportunities for corruption are significantly reduced. Furthermore, the presence of transparency measures empowers citizens to participate actively in monitoring government activities, thus fostering a culture of openness and integrity.

However, the implementation of these measures in Indonesia faces challenges due to limited access to information and bureaucratic hurdles. To overcome these obstacles, the government must prioritize reforms that enhance transparency and simplify access to information. This would involve not only legal adjustments but also practical steps to improve the flow of information and reduce bureaucratic red tape.

Law enforcement

Robust law enforcement is essential for the effective reduction of corruption. The findings suggest that the establishment of specialized anti-corruption units and the allocation of resources for training law enforcement officers are critical steps. The effectiveness of law enforcement agencies in investigating and prosecuting corruption cases directly influences the overall level of corruption in the country.

Indonesia's existing legal framework provides a solid foundation for combating corruption, but enforcement remains inconsistent. Strengthening law enforcement requires not just legal reforms but also ensuring that agencies have the independence and resources necessary to carry out their duties without political interference. Additionally, continuous training and development for law enforcement officers can enhance their ability to detect and address corrupt practices.

Anti-corruption institutions

The role of anti-corruption institutions such as the KPK is pivotal in the fight against corruption. These institutions provide a focused and specialized approach to addressing corruption, with powers such as wiretapping and recording conversations that are instrumental in gathering evidence and prosecuting offenders. The success of the KPK in Indonesia highlights the importance of having a dedicated body to oversee anti-corruption efforts.

To further optimize the role of anti-corruption institutions, it is crucial to ensure their independence and protect them from external pressures. This involves providing adequate funding, legal protections, and operational autonomy. Additionally, expanding the reach of these institutions to local levels can enhance their effectiveness in addressing corruption across all tiers of government.

Integrated approach

The integration of accountability and transparency, law enforcement, and anti-corruption institutions creates a comprehensive strategy for combating corruption. Each component supports the others, forming a cohesive system that addresses corruption from multiple angles. For instance, transparency measures can aid law enforcement by making information more accessible, while strong anti-corruption institutions can enhance accountability by rigorously investigating and prosecuting corrupt activities.

In conclusion, the findings underscore the importance of a holistic approach to combating corruption in Indonesia. By optimizing the roles of transparency, law enforcement, and anti-corruption institutions, Indonesia can make significant progress in reducing corruption and fostering good governance. Implementing these strategies effectively requires coordinated efforts, continuous improvements, and a commitment to upholding integrity at all levels of government.

Conclusion

The integration of accountability and transparency, law enforcement, and anti-corruption institutions forms a cohesive strategy that addresses corruption from multiple angles. This holistic approach is necessary to reduce corruption levels in Indonesia significantly. By optimizing these elements, Indonesia can make considerable progress in fostering good governance and creating a corruption-free environment. This findings indicates that combating corruption need integration elements run by multiple institutions that could be a beneficial for stakeholders in decision making.

The limitations of this research, based on the literature review, include the absence of significance testing for the data, which could lead to variations in results. Future research should incorporate significance tests to determine whether these factors can significantly reduce corrupt practices in Indonesia. Additionally, exploring technological integration as a critical factor in combating corruption would be an interesting element for further investigation

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