



Analysis of Factors That Influence the Occurrence Of Corruption in the Perspective of Fraud Hexagon

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Abstract: *Fraud is a term that is often found in revealing frauds, both in the private and public sectors. The Association of Certified Fraud Examiners (ACFE), which is an anti-fraud organization, defines fraud as an unlawful act committed intentionally for personal or group gain and can harm other parties. ACFE categorizes fraud into three categories, namely corruption, misuse of assets, and financial statement fraud. Corruption, especially in the public sector, has become a familiar issue among the public because it is also related to the public's demand for transparency of public information. This study uses a quantitative research design with a causal associative approach. The data sources used in this study are the BPK Audit Report (LHP), the website of each provincial government, and KPK report data. The results of this study indicate that stimulus, collusion, and ego have a positive and significant influence so that the central government must provide more supervision for provincial governments that are financially independent, have high capital expenditure realization, and provide a rejection response to the BPK audit results*

Keywords: *Influence; Occurrence; Corruption.*

I. Introduction

Fraud is a term that is often found in revealing frauds, both in the private and public sectors. The Association of Certified Fraud Examiners (ACFE), which is an anti-fraud organization, defines fraud as an unlawful act committed intentionally for personal or group gain and can harm other parties. ACFE categorizes fraud into three categories, namely corruption, misuse of assets, and financial statement fraud. Corruption, especially in the public sector, has become a familiar issue among the public because it is also related to the public's demand for transparency of public information. The public has the right to know whether the tax money they pay is used for the benefit of the people or not (Nuruddin & Rahmawati, 2021). Corruption cases in Indonesia have increased consistently, this was revealed by Transparency International Indonesia (TII) regarding the Corruption Perception Index (IPK). The survey results in 2022 showed that Indonesia experienced a drastic decline in score, from 38 to 34. This decline in score is the worst decline since the reform era and indirectly reflects the poor quality of corruption eradication carried out by the current government (Anadya & Easter, 2023).

The large authority delegated to local governments has led to many cases of corruption in local governments, not only in the central government. Some regional heads abuse their power for personal interests and certain groups. Especially after the enactment of Law Number 32 of 2004 which authorizes regional heads to regulate and manage government affairs including regional financial affairs (Nuruddin & Rahmawati, 2021). Based on statistical data from the Corruption Eradication Commission (KPK) 2023 from 2017 to 2022, it was confirmed that at least 6 governors and 97 regents/mayors were prosecuted by the KPK. The latest case prosecuted by the KPK is the corruption committed by the Governor of Papua (LE) for the period 2013 to 2023. KPK arrested him for alleged corruption in the form of gratification related to infrastructure development projects in Papua Province, estimated at 11 billion rupiah.

The number of corruption cases arises due to the transfer of power to the regions or what is commonly referred to as decentralization. This results in local governments being able to plan and manage their own finances (Christiawan, 2016). Corruption cases committed by these governors show the need for special attention to the provincial government. Moreover, the prosecution of corruption cases in the provincial government has a larger budget than the budget in the district / city government. Corruption investigations by the police in the provincial government are budgeted at IDR116 million - IDR1.3 billion per case while in district / city governments it is budgeted at IDR4.1 million - IDR640 million per case (Anadya & Easter, 2023). There have been many studies analyzing the causes of corruption in district / city governments, but research on provincial governments is still very minimal. Whereas the provincial government is the supervisor and supervisor of the implementation of government affairs at the district and city levels (Apriastanti & Widajantie, 2022). So it can be said that the provincial government can represent local governments in Indonesia.

There are things that underlie a person to commit an act against the law. Several studies have stated that there are various factors that cause someone to commit fraud. According to Georgios L. Vousinas in 2019 there are six factors that trigger fraud, namely Stimulus, Capability, Collusion, Opportunity, Rationalization, and Ego (SCCORE). These six factors are the development of the fraud triangle theory by Cressey (1950). Existing theories or models must be updated to adapt to the latest developments in the field and fraud cases that continue to develop (Vousinas, 2019).

Research on the fraud triangle in the private sector is widely represented by asset misappropriation or financial statement fraud, while in the public sector the fraud triangle is more associated with corruption (Nuruddiniah & Rahmawati, 2021). There have been many studies of the fraud triangle and fraud diamond on corruption in the public sector, such as research conducted by Antonio et al. (2019), Fitri & Nadirsyah (2020), Nuruddiniah & Rahmawati (2021), and Wicaksono & Prabowo (2022). In line with the results of research conducted by Elisabeth & Simanjuntak (2020) which states that the average research on fraud in both the public and private sectors still uses the fraud triangle. However, fraud hexagon research in the public sector is still very limited, even though existing theories or models must be updated to adapt to the latest developments in the field and fraud cases that continue to develop (Vousinas, 2019). This condition makes empirical research needed to find out the right proxy for the fraud hexagon on the occurrence of corruption in local government.

This study develops previous studies with updates using factors in the fraud hexagon that affect the occurrence of corruption in provincial governments throughout Indonesia in 2019-2021. The range of years was chosen because according to ICW, the success of a country in overcoming corruption depends on the political attitude of the nation's leaders, so the author chose the time span of President Joko Widodo's leadership. This study aims to test the fraud hexagon theory proposed by Vousinas (2019) to see its effect on corruption that occurs in local governments. The results of this study are expected to provide input related to the factors that cause corruption in local government for the public, auditors, government, and future researchers.

II. Review of Literature

2.1 Agency Theory

According to Jensen & Meckling (1976), an agency relationship is a contract between the principal (stakeholder) and the agent (management). Maria & Halim (2021b) stated that in an agency relationship, the public acts as the principal while public officials act as agents. This means that agency theory describes that public officials have the authority to manage the government and make decisions on behalf of the people. Public officials have a responsibility to prioritize services and maximize public welfare. However, on the other hand, public officials also want to maximize their welfare. This is a big challenge for the principal, in this case the community, to ensure that public officials fulfill their responsibilities (Sonbay, 2022). This theory assumes that each party wants to prioritize their own interests.

The principal and agent model in agency theory is considered to explain corruption because it is seen as an information asymmetry problem (Maria & Halim, 2021a). In line with the statement Klitgaard (1988) conflict over information asymmetry between agents and principals opens up great opportunities for corruption. Information asymmetry causes local governments to have more information than the public and the central government. This information can be used to monopolize policies to favor some groups/individuals. According to Klitgaard (1988) corruption occurs because the level of accountability is low and there is a monopoly of power and great discretion in government decision making. Likewise according to Isnadiva & Haryanto (2021) the power to make policies can be monopolized to condition individuals/groups to take advantage and this is one of the causes of corruption.

2.2 Fraud Hexagon Theory

The fraud hexagon theory was first introduced by Vousinas in 2019. The basis for the formation of this theory begins with the fraud triangle theory initiated by Cressey (1950) in 1953. According to him, in major white-collar crimes, collusion is the main element. So that this fraud theory develops into six factors, namely Stimulus, Capability, Collusion, Opportunity, Rationalization, and Ego or commonly abbreviated as S.C.C.O.R.E.

Stimulus or pressure is the impetus for thinking of committing fraud as a solution to a problem (Cressey, 1950). According to Maria et al. (2018) the stimulus factor in local government can be seen from the independence of a region. Regional independence also shows the extent to which Regional Original Revenue (PAD) is able to meet regional needs. Pressure to commit corruption actually arises when local governments are financially independent. This happens because local government performance is measured by whether or not the budget is absorbed (Ritonga et al., 2012). Independent financial conditions allow local governments to experience financial surpluses. Surpluses are considered a sign that local governments are not working optimally because the budget for public services is not absorbed. This is what causes local governments to feel pressured to spend the budget by creating programs or making expenditures that focus on personal interests or certain groups, not for the public interest. So that the more independent a region is, the greater the possibility of corruption.

Capability is the capacity of individuals to use their resources to achieve a desired goal (Wolfe and Hermanson 2004). Regional heads with a long tenure will understand the work system more deeply, so they know the gaps in the system which are then utilized for their own interests without reducing their performance. According to Maria (2019), the longer the tenure of regional heads, the more opportunistic they behave. The term of office is the grace period for a person to hold a certain position starting from the inauguration until the person concerned stops from the position (Maria, 2019).

III. Research Method

This study uses a quantitative research design with a causal associative approach. The data sources used in this study are the BPK Audit Report (LHP), the website of each provincial government, and KPK report data. The population in this study were all 38 provincial governments in Indonesia and purposive sampling technique was used. The sample criteria for the money to be researched are (1) Provincial governments that have been established and made Local Government Financial Reports (LKPD) at least from 2019, (2) Provincial governments whose LKPD have been examined by BPK, (3) Data on the variables studied are complete. So that the sample used was 34 provinces with the number of units of analysis for three periods (2019-2021), so that a total of 102 observations were obtained. The data will be processed using logistic regression analysis techniques.

IV. Discussion

4.1 Descriptive Statistics

Descriptive statistics of the seven variables, namely stimulus, capability, collusion, opportunity, rationalization, ego, and corruption in this study are presented in the following table.

Table 1. Descriptive Statistics V of Research Variables

	N	Min	Max	Sum	Mean	Std. Dev
PADEXP (Stimulus)	102	.08	1.01	44.77	.4389	.21691
PJ (Capability)	102	.00	1.00	28.00	.2745	.44847
BM (Collusion)	102	25.90	30.08	2813.28	27.5811	.65742
TSPI (Opportunity)	102	2.00	66.00	1234.00	12.0980	9.82471
BPEXP (Rationalization)	102	.13	.45	31.37	.3076	.06124
TAUDT (Ego)	102	.00	6.00	81.00	.7941	1.25342
CORRUPT	102	.00	1.00	44.00	.4314	.49771
Valid N (listwise)	102					

Source: IBM SPSS 26 output (2023)

The dependent variable in this study is corruption, which is measured by a dummy variable. Value 1 for regions where there are corruption cases in the year concerned and value 0 for regions where there are no corruption cases. Of the 34 provinces for 3 years, 44 regions were found to have corruption. Data analysis shows that the most prevalent data is the value 0, which means that more data indicates that no corruption cases were recorded in the area. If grouped by major island, the most corruption occurs on Sulawesi Island. In the period 2019-2021, corruption occurred as many as 18 in the provinces of North Sulawesi, Central Sulawesi, South Sulawesi and Southeast Sulawesi. Meanwhile, the least corruption occurred on Maluku Island because in the three-year period of the study, only 1 occurred in Maluku Province.

4.2 Logistic Regression Test

This study uses binary logistic regression in analyzing data because the dependent variable is a dummy variable that only has two values, namely 1 or 0. Before testing the hypothesis, there are three model tests that must be carried out, including testing the overall model (overall fit test model), the coefficient of determination (Nagelkerke R²), and assessing the feasibility of the regression model (Hosmer and Lemeshow's goodness of fit). The model test is carried out to test whether the model is fit or in accordance with the data. The three tests show that the model is fit in this study.

4.3 Hypothesis Testing

Hypothesis testing is carried out to determine whether or not there is an influence of stimulus, capability, collusion, opportunity, rationalization, and ego on corruption. In logistic regression, the partial test can be tested with the wald test, this test is carried out to determine whether the independent variable partially or individually can affect the dependent variable. (Ghozali, 2018). In this test, the decision is taken based on the comparison of the wald statistical value (t count) with the t table value.

The t table value at df 95 (102-6-1) with 5% alpha is 1.6611. While the calculated t value or Wald statistical value is obtained from the logistic regression results. In addition to comparing t count and t table, the effect of independent variables on the dependent can also be seen from the significance value with the criteria: If the p-value > α (5%) then there is no significant effect. Conversely, if the p- value < α (5%) then the hypothesis has a significant effect . The following is a table of logistic regression analysis results.

Table 2. Logistic Regression Analysis Results

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	PADEXP (Stimulus)	2.678	1.308	4.193	1	.041	14.558
	PJ (Capability)	-.218	.577	.143	1	.705	.804
	BM (Collusion)	1.290	.582	4.910	1	.027	3.632
	TSPI (Opportunity)	-.014	.035	.173	1	.678	.986
	BPEXP (Rationalization)	2.895	4.868	.354	1	.552	18.075
	TAUDT (Ego)	.491	.227	4.694	1	.030	1.634
	Constant	-38.079	16.603	5.260	1	.022	.000

Source: IBM SPSS 26 output (2023)

Table 5 shows the results of logistic regression hypothesis testing at the 5% significance level. From the hypothesis testing results, the logistic regression equation model can be obtained as follows

$$\log \frac{P}{1-P} = -38,079 + 2,678(\text{PADEXP}) - 0,218(\text{PJ}) + 1,290(\text{BM}) - 0,014(\text{TSPI}) + 2,895(\text{BPEXP}) + 0,491(\text{TAUDT}) + e$$

Based on the logistic regression equation and the table of analysis results above, some information can be concluded. The constant value of -38.079 means that if all independent variables are constant equal to zero, then the tendency for corruption to occur will decrease by 38.079.

The stimulus variable proxied by regional independence (PADEXP) has a coefficient of 2.678, which means that if other variables are considered constant, each increase in regional independence will increase the possibility of corruption by 2.678 times. The wald value of this variable is 4.193, this value is greater than the t table value (1.6611). Based on this, the alternative hypothesis is accepted, which means that the stimulus has a positive effect on corruption. The p-value is also smaller than 0.05. So it can be concluded that stimulus has a significant positive effect on corruption.

The capability variable proxied by the period of office (PJ) has a coefficient of -0.218, which means that if other variables are considered costly, each increase in the period of office will reduce the possibility of corruption by 0.218 times. The wald value of this variable is 0.143,

which is smaller than the t table value. The p-value is greater than 0.05. Based on this, it can be concluded that capability does not have a significant positive effect on corruption.

The collusion variable proxied by capital expenditure (BM) has a coefficient value of 1.290, which means that if other variables are considered constant, each increase in capital expenditure will increase the possibility of corruption by 1.290 times. The wald value of this variable is 4.910, this value is greater than the t table value. Based on this, the alternative hypothesis is accepted, which means that collusion has a positive effect on corruption. The p-value is also smaller than 0.05. So it can be concluded that collusion has a significant positive effect on corruption.

The opportunity variable proxied by the findings of the previous year's SPI weaknesses (TSPI) has a coefficient of -0.014, which means that if other variables are considered costly, each increase in the findings of the previous year's SPI weaknesses will reduce the possibility of corruption by 0.014 times. The wald value of this variable is 0.173, this value is smaller than the t table value. The p-value is greater than 0.05. Based on this, it can be concluded that opportunity does not have a significant positive effect on corruption.

The rationalization variable proxied by the ratio of personnel expenditure to total regional expenditure (BPEXP) has a coefficient of 2.895, which means that if other variables are considered costly, each increase in the ratio of personnel expenditure will increase the possibility of corruption by 2.895 times. The wald value of this variable is 0.354, which is smaller than the t table value. The p-value is greater than 0.05. Based on this, it can be concluded that rationalization does not have a significant negative effect on corruption.

The ego variable proxied by the number of auditee responses (TAUDT) has a coefficient of 0.491, which means that if other variables are considered constant, each increase in auditee responses will increase the possibility of corruption by 0.491 times. The wald value of this variable is 4.694, this value is greater than the t table value (1.6611). Based on this, the alternative hypothesis is accepted, which means that ego has a positive effect on corruption. The p-value is also smaller than 0.05. So it can be concluded that ego has a significant positive effect on corruption.

4.4 The Effect of Stimulus on Corruption

Stimulus is the pressure faced by local governments, which in this study is proxied by regional independence. Being under pressure encourages local governments to commit corruption. The financial pressures faced by private sector companies and the pressures faced by the public sector, in this case local governments, cannot be generalized. The pressure to commit corruption actually arises when local governments are financially independent. The research results outlined in Table 5 show that stimulus has a positive and significant effect on corruption. This proves that the more financially independent a region is, the greater the possibility of corruption.

Regions with high independence will be under pressure to maintain their financial performance. In local government, financial performance is assessed by whether or not the budget is absorbed (Ritonga et al., 2012). Unlike private companies that measure the performance of efficiency aspects. In order for local government performance to look good, there is certainly an urge to spend the remaining budget. Surplus financial conditions are considered a sign that local governments are less than optimal in financial management. Unfortunately, the budget absorption is usually not focused on the public interest but focused on maximizing personal interests and / or certain groups (Maria et al., 2019).

In Indonesia, it is easy to misuse budgets that are not in line with the public interest because local governments have great power in the budgeting process. According to Halim & Abdullah (2004), partiality in the provision of public services can be seen from budget allocations for the education and health sectors. However, according to research results Abdullah (2006) changes in PAD had no effect on the health budget and a negative effect on the education budget. Instead, PAD had a positive effect on the DPRD and infrastructure budgets. This shows that the more independent a region is, the more likely it is to be corrupted because it is allocated for the benefit of a group, not for the public interest. It also confirms the existence of agency problems in the local government budgeting process. Local governments have more information in budgeting and will tend to prioritize their own interests over the interests of the public, in this case as principals.

The results of this study are in line with the results of research Maria et al. (2018) and Maria (2019) which states that regional independence has a positive effect on corruption. However, the results of this study contradict research Nuruddin & Rahmawati (2021) which states that regional independence has no effect on fraud. Broadly speaking, this study proves that stimulus has a positive effect on corruption, in line with research conducted by Abdullahi & Mansor (2018), Rustiarini et al. (2019), N. P. E. Suryandari et al. (2019), Handayani et al. (2022), and Muhtar et al. (2018).

4.5 The Effect of Capability on Corruption

Capability refers to a person's ability to realize corruption crimes. In this study, it is measured by the tenure of the regional head or governor. This study assumes that the regional head is a representation of the local government. Regional heads who have served more than two terms are considered to have high capability because they already know the work system and gaps in internal control weaknesses in government. However, the research results in Table 5 show that capability does not have a positive and significant effect on corruption.

Capability has no effect on corruption, it can be explained that the length of office of the regional head, whether the newly appointed regional head or the long-serving regional head, does not bring significant changes to the benignity or decrease in corruption. This is related to the culture that exists in the work environment of the relevant agencies (Fadly et al., 2020). A culture of corruption can spread among the apparatus in local government, although it does not mean that all apparatus have a culture of corruption. When a culture of corruption has been formed for a long time and is considered a common thing, then the tenure of the regional head will not have a significant effect on corruption in that environment. This does not confirm agency theory, which assumes that regional heads will prioritize their own interests, especially when they have the information or ability to do so.

The results of this study contradict research Maria (2019), but in line with research Harmanto (2015) which states that tenure has no effect on corruption. According to Harmanto (2015), the factors that have a positive effect on corruption are the age and educational background of the regional head. So it is necessary to have another proxy to represent the capability variable. Broadly speaking, this research is in line with the research of Achmad et al. (2022), Novita (2019) and Handayani et al. (2022) which states that capability has no effect on the occurrence of fraud

4.6 The Effect of Collusion on Corruption

Collusion is a conspiracy of two or more parties to commit corruption. According to ACFE data, the more people involved in corruption, the greater the loss and the longer the period of time for corruption to be revealed. In local governments, corruption is often found in

capital expenditure activities. The procurement process requires local governments to work with businessmen and it is not uncommon for there to be intervention in the process, either in the form of bribes, gratuities, or mark-ups. The results of this study as depicted in Table 2 show that the alternative hypothesis is accepted, which means that collusion has a significant positive effect on corruption. This means that the greater the nominal capital expenditure, the greater the possibility of corruption.

Regional capital expenditure is a routine activity whose budget is prepared annually. This opens up opportunities for corruption because it can be planned every year too. In fact, corruption can also be planned since the budget preparation is carried out. Of course, the process requires various parties to be involved, from the executive, legislative, to third parties or vendors. In line with ICW research (2016) which found that fraud practices often involve legislative officials, not only executive officials and vendors. Legislative officials who should carry out the supervisory function of these activities were found to have compromised fraud. Corruption cases involving many parties are more difficult for the authorities to detect.

This is in line with the results of research Mauro (1998) which states that fraud often occurs in capital expenditure activities. Agency theory is also in line in explaining this influence. Be it executive, legislative, or business officials who act as agents will prioritize personal gain rather than prioritizing the interests of society. The results of this study are in line with research Maria (2019), Maria et al. (2019), and Wicaksono & Prabowo (2022) which states that capital expenditure has a positive effect on corruption. However, the results of this study contradict research by Nuruddin & Rahmawati (2021) which states that capital expenditure has no effect on fraud. Broadly speaking, this study proves that collusion has a positive effect on corruption, in line with the research of E. Suryandari & Pratama (2021), Handayani et al. (2022), Ainiyah & Effendi (2022), Purnaningsih (2022), Putra et al. (2021), and Rosifa & Supriatna (2022).

4.7 The Effect of Opportunity on Corruption

Opportunity is a gap or opportunity that allows someone to commit corruption. Opportunities for fraud often occur due to weak internal control of the company. Information regarding the condition of internal control that occurs in local governments is contained in the BPK-RI audit report on compliance with SPI. According to Mulyani & Suryawati (2011) the condition of internal control effectiveness can be seen from the findings of SPI weaknesses in the previous year. These findings have a relationship with the implementation of the next fiscal year's government. However, the results of this study described in Table 5 show that the findings of the previous year's SPI weaknesses do not have a positive and significant effect on the occurrence of corruption

The finding that SPI weaknesses have no effect can be explained because improvements after the audit process are more important than the detection of audit findings itself. Efforts to make improvements after the audit process can increase the effectiveness of the audit process and also anticipate similar findings found in the future so that the expected number of findings is reduced after the audit improvement process. Without follow-up, audit findings will be impractical to create accountability in the audit process. In addition, audit findings can be used as guidelines in conducting further examinations of findings that indicate corruption. By making recommendations, the auditor shows an effort to correct mistakes in the accountability of state administration. If the government does not implement the recommendations, the audit process will be in vain and exploitation in the wrong practices or audit findings will be repeated continuously in the next period (Azhar & Setyaningrum, 2015).

In addition, this condition occurs because audit findings of weaknesses in the internal control system are not a violation of the rules so that the government only needs to improve the system to optimize control (Masyitoh et al., 2015). In addition, according to Ahriati et al. (2015) the findings of SPI weaknesses have no effect because the internal control system has been implemented and run properly within the local government. If in fact BPK still finds weaknesses in the internal control system, it is caused by other factors such as unethical behavior. Whether SPI is implemented or not implemented properly, it has no effect because there is the influence of other factors, namely unethical behavior that causes someone to commit fraud.

The results of this study are not in line with research Maria (2019) which states that SPI findings in the previous audit year have a positive effect on corruption. However, the results of this study are in line with the results of research Masyitoh et al. (2015), Azhar & Setyaningrum (2015) and Ahriati et al. (2015) which states that findings on weaknesses in the internal control system have no effect on corruption. Broadly speaking, this study has not been able to prove that opportunity has a positive effect on corruption, in line with research by Fitri & Nadirsyah (2020). Fitri & Nadirsyah (2020), Achmad et al. (2022), and Muhtar et al. (2018) which shows that opportunity has no effect.

V. Conclusion

The results of this study indicate that stimulus, collusion, and ego have a positive and significant influence so that the central government must provide more supervision for provincial governments that are financially independent, have high capital expenditure realization, and provide a rejection response to the BPK audit results. BPK as the auditor of the provincial government can prioritize audit programs to identify corruption from financial independence, the amount of capital expenditure, and rejection responses to BPK audit results. This study has limitations related to the measurement of corruption variables. The corruption data used is data on cases that have entered the investigation process, while corruption cases that occur in the year in question are not necessarily detected directly in that year, so there is a time gap from the occurrence of corruption to the investigation process. Future research is expected to use data on corruption cases that actually occurred in the relevant research year.

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