Jurnal Manajemen (Edisi Elektronik)

Corruption and Fraudulent Activities in Higher Education: A Study of Literature

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A R T I C L E   I N F O

A B S T R A C T

Corruption and other unethical behavior are essential and exciting issues, especially fraud or unethical behavior in universities or higher education. Despite of as a barometer of good behavior, the academician becomes a lousy example of corruption and unethical behavior or fraudulent activities. This study aims to review and learn more about corruption or other unethical behavior, especially in higher education institutions. This study examined articles from several journals using search engines, namely Scopus and Google Scholar, Emerald, Springer, and Proquest. About 20 main articles were used in this study to elaborate on terminology of corruption, corruption's causes and impact, particularly in higher education. The results show that some scholars give some terminology of corruption and indicate that corruption is linked to moral, cultural, political, and ideological perspectives, causing harm to governments and citizens. Results show that corruption relates to ideological, moral, cultural, and political perspectives, harming governments and citizens. It is an epidemic that distorts society, the rule of law, democracy, and markets, reduces the quality of life, and hinders the country's growth. It is time to eliminate and prevent corruption and other unethical behavior. This study might add to the literature on corruption in higher education by explaining the terminology of corruption, its cause, and its consequences. In-depth knowledge about corruption and others kind of fraud and unethical behaviors by the students earlier, it is hoped that the number of corruption in Indonesia will decrease.

Call For Papers International E-Conference Management & Small Medium Enterprise (ICMSME-2023)

1. INTRODUCTION

Unethical behavior, such as corruption or collusion (Julián & Bonavia, 2021), that occurs in universities is not new (Julián & Bonavia, 2021). Thousands of corrupt activities have been encountered, and approximately 1,800 people are suspected of being involved in this unethical behavior. Surprisingly, this case happened in a public (state) university environment and was conducted by academics such as the Chancellor, Vice Chancellors, and lecturers or researchers. Data in table 1 shows corruption occurs in some public universities, such as the State University of Malang (UNNM), University of Indonesia (UI), Airlangga University (UNAIR), and also religious universities such as UIN. Corruption occurs not only in the Java region; in almost areas in Indonesia, corruption crimes are found (table 1). As shown in table 2, the most corruption cases occurred in the province of West Java, with 33 cases, and the rupiah loss suffered by the state was 22.7 billion rupiahs. Banten Regional is the most prominent state loss of 209 billion rupiahs with cases not available data. The third rank occurred in the Central Java region, with a state loss of 70.2 billion rupiahs).

Corruption and other unethical behavior have become global issues, affecting not only Indonesia and many thriving countries (Hauser, 2019) but also in advanced countries. Corruption and other unethical conduct, particularly in higher education, is an increasing concern among academics, politicians, students, and other stakeholders (Julián & Bonavia, 2021) due to its dangers, particularly to the younger generation and scholars. Corruption in universities occurs almost everywhere worldwide and continues to harm communities and welfare (Hauser, 2019). The state, scholars, and other parties try to combat the corruption and unethical behavior (Joseph et al., 2020, 2021).

Corruption in higher education has a terrible impact, such as lowering student service quality and expectations for economic, social, and political development (Julián & Bonavia, 2021). Even more tragic and dangerous, corruption in higher education is highly damaging and can influence increasing tolerance for corrupt acts from a young age. Education's primary function should be to teach the next generation how to behave ethically, not the other way around. Education can influence an individual's behavior by communicating beliefs and values to future generations. What happens if the education system is corrupt and a corruptor is an educated person or academician?

Unethical conduct such as corruption or collusion in higher education is not new. Based on table 1, within 12 years, from 2009 to 2022, corruption cases in universities are conducted almost every year. Surprisingly, the case number is not decreasing but increasing.

A deep understanding of the importance of jeopardy and the consequences of corruption and other unethical behavior is essential and needed by students (Monteiro et al., 2020), especially in developing countries where corruption is very high. It is hoped that the younger generation or millennials will be aware of the dangers of being involved in deceitful practices and the effects of corruption which are likened to contagious and dangerous diseases.

However, the previous studies concerning about corruption in education or higher education are not easy to find. To overcome the limitation, this study extends the scope of the literature reviews on the public sectors too. This study aims to review and get more knowledge about corruption or other unethical behaviour practices, especially in universities and the public sector—the study attempts to explore the causes and consequences of crime and unethical behaviors.

Table 1. Data on Corruption in Higher Education (Period of 2009-2022)

NO	YEARS	CORRUPTION	PERPETRATOR	DETRIMENT
1	2009	(State University of Malang), corruption of Laboratory equipment procurement	Employee and alleged involvement of Chancellor and Vice Chancellor	IDR 14 billion
2	2011	(University of Indonesia), corruption of installation of information technology (IT) Central Library Building	Vice Chancellor of Human Resources, Finance, and General Administration of UI	Inflated project price worth IDR 21 billion
3	2013	(Kanjuruhan University, Malang), corruption of DITJEN DIKTI grant funds	Lecturer and Researchers	IDR 2 billion
4	2015	(UIN Malang), corruption of land acquisition funds	UIN Malang commitment-making official, and the land acquisition committee.	IDR 3 billion
5	2016	(UNAIR), corruption of procurement of goods and services and the construction of the Teaching Hospital	Unair Chancellor/Unair Budget User Authority	IDR 85 billion
6	2016	Seven public (state) universities in Sumatra, Java, and Sulawesi alleged bribery for the Chancellor election	Chancellor, Minister of Higher Education	IDR 1,5 billion - 5 billion
7	2017	(Raja Ali Haji Maritime University/Umrah) Tanjung pinang, corruption of procurement of Academic and Administrative System Integration	Vice Chancellor for General Affairs, Planning, Information Systems, and Finance	IDR 12,4 billion
8	2020	Provision of Holiday Allowance (THR) to the Ministry of Education and Culture employees.	Chancellor and Dean	IDR 55 million
9	2021	240 cases of Education corruption in the last 6 years	Varied Position	IDR 1,6 trillion
10	2022	Corruption at Lampung University	Dean, Vice Chancellor, Committee for Management	IDR 5 million

Source : Processed by Researcher (2022)

2.   RESEARCH METHODS

This study conducted a systematic literature review to search for and synthesize existing literature on higher education corruption and fraud. A literature study is a research conducted by researchers by collecting several books and magazines related to the problem and research objective. A literature study is a study conducted by researchers that involve the collection of books and magazines related to the problem and research objectives (Daniel & Warsiah, 2009). Moreover, literature studies look for research data or information by reading scientific journals, reference books, and library publication materials (Ruslan, 2008). Enter keywords in

the search engine, which include "corruption, fraud, developing countries, corruption in universities, unethical behavior, higher education." The search engines used are databases such as Scopus, Emerald, Scihub, Proquest, and Google Scholar to find relevant research in this area.

Table 2. Corruption Fraud Based on Region

No	REGION/AREA	NUMBER OF CASES	DETRIMENT (BILLION)
1	Provinsi Jawa Barat	33	Rp22,70
2	Banten	NA	Rp209,00
3	Jawa Tengah	33	Rp70,20
4	Jawa Timur	24	Rp23,10
5	Sumut	24	Rp15,10
6	Sulawesi Selatan	17	Rp59,90
7	Lampung	12	Rp13,80
8	Sumatera Selatan	11	Rp55,50
9	DKI Jakarta	10	Rp45,90
10	Provinsi Nanggroe Aceh Darussalam	NA	Rp29,80

Source : Processed by Researcher (2022)

The sources used are in the form of journals and reviews. The search results were then filtered based on the researcher's criteria, ensuring that almost all relevant articles were identified. Furthermore, other sources of information besides journal papers were included. It could be a limitation of the paper. Finally, the study used 20 journal articles from indexed publishers published between 2020-2022 and some resources that the researchers used to refer previously (table 3). According Table 3, the studies conducted to gain an in-depth understanding of corruption, the causes of corruption, the consequences and impacts of corruption and other unethical behavior that occur in education and higher education. Due to the limitations of articles which is focusing in corruption at higher education, the researcher broadens the scope of the articles reviewed not only higher education, but others such as public sectors, in order to increase understanding according to the purpose of this research.

Table 3. The Title, and Author and Other Article for 20 Review References

NO	TITLE, AUTHORS, YEARS	OBJECTIVES	METHODS	RESULT
1	Fraud prevention disclosure on Malaysian public universities' websites, Nero Madi, C, 2021	To investigate the extent of fraud prevention disclosure on the Malaysian public universities' websites.	Using content analysis of websites of all 20 public universities in Malaysia based on the university fraud prevention disclosure index (UFPDI) instrument by Joseph et al. (2020).	The disclosure on fraud prevention disclosure index was very low. Possible reasons because of lack of awareness and appreciation on the institutional mechanisms and the lack normative and coercive pressures.
2	A Disclosure Index to Measure the Extent of Anti-Fraud Reporting in Banks, Haitham Nobanee, 2021	To develop an Anti-Fraud Disclosure Index (AFDI) for the banking sector.	Comprehensive review of fraud prevention and control for.	Measurement of Anti-Fraud Disclosure Index (AFDI) for the banking sector
3	A Comparison of Online Fraud Prevention Disclosure in Malaysian and Indonesian Public Universities, Corina Joseph, 2021	To examine the extent of fraud prevention information disclosure on websites of Malaysian and Indonesian public universities using the Legitimacy Theory (LT)	Content analysis of fraud prevention information disclosed on the websites of 20 Malaysian and 86 Indonesian public universities using a newly developed University Fraud Prevention Disclosure Index	The level of disclosure for both countries was low. Malaysian public universities are more vigilant and stronger in the Internal Audit and Bursary aspects, whilst Indonesian counterparts are better in five aspects: integrity and governance, policy, fraud prevention strategies, fraud response procedure, and raising awareness.
4	Development of the university fraud prevention disclosure index, Corina Joseph, 2020	To explain the development of fraud prevention disclosure index (FPDI) for Malaysian public universities.	A comprehensive review on fraud prevention and control plans of several international policies and of local and international universities.	There are 8 categories and 100 items have been developed in an instrument, the proposed FPDI, to measure the level of commitment of public universities in preventing fraud.
5	Understanding unethical behavior at the university level_A multiple regression analysis, Martín Julián, 2021	To clarify students' willingness to engage in corruption in a Spanish public university.	Multiple regression analysis	Corrupt intention decreased as students' risk perception increased in all the corrupt behaviors (favoristism, fraud, bribery, embezzlement). Students' corrupt intention was higher when their perception of corruption was also high in the favoritism and fraud behaviors, not confirmed in the bribery and embezzlement.
6	Corruption in the construction industry a review of recent literature, B. K. Monteiro, 2020	To reviews recent literature on corruption and to seeks for peculiarities published about corruption in one of the largest emerging markets and countries perceived as one of the most corrupt—Brazil.	Qualitative with literature review	Findings show the need for structural changes in strategies to prevent corrupt practices and extending the literature deepening to understand this disruptive phenomenon
7	Ethical values and	To examine the fraud tenden-	Quantitative study	The five components of the fraud

NO	TITLE, AUTHORS, YEARS	OBJECTIVES	METHODS	RESULT
	auditor fraud tendency perception: testing of fraud pentagon theory, Widya Ais Sahla D, 2022	cy on the perception of external auditors triggered by five components of the fraud pentagon: pressure (P), opportunity (O), rationalization (R), competence (C) and arrogance (A). In addition, ethical values (EV) are placed as a moderating variable for this relationship.	with a survey	pentagon theory are not fully proven as triggers of fraud in the perception of external auditors. Only C and A have a significant value in influencing the perception of fraud tendency (PFT). Other findings also provide evidence that EV moderate the relationship between C and A to PFT. This shows that EV can be used as an anti-fraud strategy in the external auditor environment.
8	Corruption as distinct crime: the need to re-conceptualize internal control on controlling bureaucratic occupational fraud, Ach Maulidi, 2022	To provide theoretical guidance that enables local governments to deal with occupational fraud.	The quantitative approach	This result indicates that if the COSO internal control framework is only designed for routine financial control and asset protection, it significantly and negatively influences its efficacy to deal with occupational fraud
9	Bribery in emerging economies: an integration of institutional and non-market position perspective, Jiangyong Lu, Seong-jin Choi, Alfredo Jiménez & Secil Bayraktar, 2021	To examine the interdependence between a firm and institutional heterogeneity for the determinants of corruption and moderated by demand and supply-side factors in terms of supply side (i.e., the payer of a bribe) and a demand-side (i.e., the recipient of a bribe)	The quantitative approach	A confluence of multiple, multi-tiered, interrelated factors determines how firms undertake bribery
10	Determinant factors on ethical behavior of firms: evidence from a cross-country survey, Cristina Bota Avram, Roumen Vesselinov, Paula Ramona Răchișan, Adrian Groș, 2021	To explore the impact of macro-level factors such as governance, business education, control of corruption, political, and legal environments on ethical behavior of firms (EBF).	Quantitative approach	Suggesting for developed countries that the most influential factors in the EBF are the diversion of public funds, favoritism in government official decisions, corruption control, and availability of research and training services. For less advanced economies, intellectual property protection is the most influential factor affecting EBF
11	Does stakeholder engagement affect corruption risk management, Fabio Monteduro, Ilenia Cecchetti, Ylenia Lai, Veronica Allegrini, 2020	To investigate the relationship between stakeholder engagement and the extent of implementation of corruption risk management systems by public organizations.	Multivariate analysis using an ordinary least squares (OLS) regression model.	The involvement of external and internal stakeholders can positively affect the extent of implementation of corruption risk management systems by public organizations. Both traditional organizational theories (institutional theory and the resource-based view) and public governance theories (collaborative and inclusive governance), institutional pressures, knowledge and values emerged as keys to understanding the results

NO	TITLE, AU-THORS, YEARS	OBJECTIVES	METHODS	RESULT
12	Whistleblowers' Role in Mitigating Fraud of Malaysian Higher Education Institutions, Kristine Belaja, Intan Salwani Mohamed, and Nabilah Rozzani, 2022	To discuss possible fraud occurrences that might happen in the setting of Malaysia higher education sector, as well as exploring the importance of whistleblowers as the primary source of information to investigators while looking into fraud cases involving universities.	Literature review method	In many sectors in Malaysia, many studies are concurrently emphasising on the crucial function of whistleblowing as an internal control mechanism of an organisation. The education industry is facing a challenging ethical dilemma with budget cuts experienced by higher education institutions, as they need to survive within the means of these allocations to ensure that they are operating smoothly, and to uphold their reputation
13	Problems of defining the concept of corruption and its content: A philosophical analysis, Isomiddinov Yunusjon Yusubboevich, 2022	To define the concept and essence of corruption	Qualitative approach	The definition of corruption, bribery, and other frauds
14	Challenges in combating corruption in Malaysia: issues of leadership, culture and money politics, David Seth Jones, 2022	To analyse the prevalence of corruption in Malaysia since 2004 in relation to political leadership, implementation of anti-corruption measures and the political and business culture based on money politics.	Qualitative approach. The paper draws from the information and data provided by the Malaysian Anti-Corruption Commission, the Malaysian government, international organisations, media reports, and academic papers.	Corruption remains widespread because of ineffective implementation, a culture of money politics based on mutually beneficial crony associations between political actors and business leaders, political interference to frustrate enforcement against corruption offenders, especially prominent personalities, and the mixed impact of corruption prevention measures. The political and business culture and the nature of political leadership have eroded the political will to combat grand corruption in Malaysia.
15	Corruption and the curse of over-quantification, Hendi Yogi Prabowo, 2022	To propose a novel analytical framework for examining corruption from a behavioral perspective by highlighting multiple issues associated with quantification culture	Exploratory study using the Fraud Decision Scale framework.	Despite the benefits that quantification practices – such as indicators, scores, ratings and rankings – bring to societies and organizations, there is evidence that these practices can have unfavorable effects when used excessively or incorrectly. One of the adverse effects of quantification practices is over-quantification, which manifests as various inappropriate behaviors, including an excessive desire to acquire riches and material belongings, the worship of ranks and status derived from quantitative evaluation processes

NO	TITLE, AUTHORS, YEARS	OBJECTIVES	METHODS	RESULT
				has led many people to prioritize short-term objective
16	Economic Motives and Willingness of Young People to Participate in Fraud, Dragomir Dimitrijevića and Dejan Jovanovićb, 2022	To indicate the tendency of young people to commit in fraud and examine gender influences to willingness and the conditions to commit fraud.	Quantitative approach. Data were analysed using chi square test of independence and t-test of independence	The main motive of young generation commit in fraud is financial gain and men are more prone to fraud than women, but that the influence of gender is very small.
17	Money in politics: a recipe for corruption in Malaysia, Khairul Saidah Abas Azmi and Rozaimah Zainudin, 2021	To investigate how money in politics contributes to corruption in Malaysia.	Qualitative approach using in-depth semi-structured interviews and then the data were analysed using a thematic analysis approach	Money in politics contributes to corruption in Malaysia. Various types of corruption in the country are identified, namely political donation, bribery and money politics. There is an evidence of the underlying factors driving money politics.
18	Parliamentary engagement in fighting corruption: a discourse on the Parliament of Tanzania, Lukiko Vedastus Lukiko, 2022	To examine the participation of the Parliament of Tanzania in the fight against corruption in the country	A desk-based research approach based on the review of documents and legal instruments	Still, there is little evidence the contribution of the parlement of Tanzania to fighting corruption. The factors contributing to this deficiency are irresponsiveness to corruption allegations from Members of Parliament, parliament's remote oversight of the anti-corruption agency and shrinking democratic space in the parliament
19	Barriers to unethical and corrupt practices avoidance in the construction industry, Christopher Amoah and Demetri Steyn, 2022	To identify the challenges of construction professionals in complying with their code of conduct and preventing corrupt practices	Quantitative approach with questionnaires. Data gathered and then were analysed to find thematic issues	Many unethical issues in construction industry such as inflated tender prices, overpricing the rates, tender-based kickbacks, bribes for projects, unethical methods of project execution, use of lower grade materials than specified, discrimination. Issues such as greediness, acceptance of corruption as usual practice, lack of knowledge about the code of conduct is a challenge in complying the code of conduct and preventing corrupt practices
20	Red flag behaviors in financial services frauds: a mixed-methods study, Namrata Sandhu, 2021	To enlist the red flag behaviors exhibited in financial services frauds	A pluralistic mixed methodology with experimental method	Six red flag behaviors more frequently exhibited in financial services frauds than in non-financial services frauds

Source: Researcher (2022)

3. RESULTS & DISCUSSION

The World Bank states that, in developing countries, corruption is public enemy No.1 and has become a global issue, spreading across borders and causing poverty through social, economic, and political fields. Conceptually corruption is related to ideological, moral, cultural, and political perspectives, harming governments and citizens worldwide (Akindele, 2005; Hauser, 2019; Julián & Bonavia, 2021; Otusanya, 2011; Yusubboevich, 2022). Corruption is an epidemic that distorts society, the rule of law, democracy, and markets, reduces the quality of life, and hinders the country's growth (Otusanya, 2011; Yusubboevich, 2022).

Corruption does not only occur in one sector, such as in higher education, but also occurs in construction (Monteiro et al., 2020), bank (Nobanee et al., 2021). Types of corruption that often occur in universities, bank, construction and government are in the form of bribery (Lu et al., 2021), money politics (Abas Azmi & Zainudin, 2021). Many efforts have been made to prevent corruption, one of the efforts made to reduce the occurrence of corruption in higher education is by disclosing corruption prevention activities. The use of the fraud prevention disclosure index (FPDI) as practiced in Malaysia, both in universities and in bank (Joseph et al., 2020, 2021; Madi et al., 2021; Nobanee et al., 2021) shows unsatisfactory numbers. FPDI rates at tertiary institutions in Malaysia are still low due to a lack of awareness and appreciation of institutional mechanisms and normative and cohersive pressures (Madi et al., 2021).

In the government sector, internal control is not sufficient to prevent corruption (Maulidi & Ansell, 2022). The role of the auditor in detecting fraud using the pentagon fraud theory shows that arrogance and competence are driving factors for corruption, coupled with low ethical values(Bota-Avram et al., 2022; Sahla & Ardianto, 2022). The involvement and role of internal and external stakeholders in preventing corruption (Monteduro et al., 2021) is needed, as well as a whistle blower which functions as an internal control mechanism to help prevent corruption in higher education (Mohamed et al., 2019).

Challenges faced in preventing corruption, as found in Malaysia, obstacles in preventing corruption (Jones, 2022), also occur in the construction sector (Amoah & Steyn, 2022). Cultural factors, leadership and money politics (Abas Azmi & Zainudin, 2021; Jones, 2022), are inhibiting factors. The involvement of parliament in preventing fraud and other unethical activities has not been fully effective in reducing fraud rates in Tanzania (Lukiko, 2022). Fraud behavior and fraud are caused by economic motives (Dimitrijević & Jovanović, 2022), and among students unethical behavior is associated with violations committed (Julián et al., 2021).

Experts, researchers, scientists, and practitioners have given various definitions of corruption, but it takes work to make a consensus to define it (Yusubboevich, 2022). The study attempts to bring order into the specifics surrounding corruption terminology based on the previous studies and various approaches from psychology, economics, politics, society, and even culture. The law on eradicating corruption crimes (Law 31/1999) defines corruption crimes as "acts of enriching oneself or others by unlawful acts that can harm the state's finances or the country's economy." It also defines as "acts of abusing the authority, opportunity or means

that exist on them because of their position or position to benefit oneself or others and can be detrimental to the state's finances or the country's economy."

Corrupt activity is an abuse of public resources for individual or personal benefits or gains (McMullan, 1961; Nye, 1967; Yusubboevich, 2022). Corruption is any act or omission in performing their assignments by a government employee [...] to obtain benefits illegally for himself or a third party (Henning, 2001). Corruption is an exchange between two parties in which a government official benefits from a party with a vested interest in the outcome of a decision or use of power (Henning, 2001). Though (Akindele, 2005; Sikka, 2008), corruption is not limited to economic exchanges and monetary motives, nor are they merely activities motivated to achieve or maintain political power.

The definition of corruption is comprehensive and reflected in experts' views. The majority describe it as using public offices, public resources, or public obligations for personal purposes or gain (Szeftel, 2000; Tanzi, 1998; Yusubboevich, 2022). Corruption is a deeply embedded and systemic feature of the political process and far exceeds the use of public resources for personal benefits (Johnston, 1983). From the definitions given by various experts as presented above, most say corruption is an act committed by public/government officials by abusing their position for personal gain or goals and harming the state.

Corruption practices are not limited to the public sector (Sikka, 2008); they also occur in the private sector. Corruption or collusion is carried out by the private and public, involving government officials and private parties looking for opportunities to gain excessive profits (Akindele, 2005; Sikka, 2008). The chancellor is among those interested in corruption in higher education, as also students, administrators, suppliers, and lecturers or professors to do so (Julián & Bonavia, 2021). The unethical behavior violates society's legitimized norms and expectations (Julián & Bonavia, 2021). Corruption occurs in developing countries [15] and rich countries. The trend is decreasing compared to emerging countries which show an increase, one of which is due to differences in income levels.

Hallak, J. and Poisson, M. stated that corruption in the education sector is the systematic use of public resources for private benefits, with notable implications for the availability of educational goods and services. Also, corruption in higher education impacts access, quality, and equity (Hallak & Poisson, 2002). Therefore, corrupt practices are carried out in various forms and by actors. The phenomenon shows that government officials prefer to carry out projects or work in the area of infrastructure than health or education. It is assumed that there are few opportunities to commit embezzlement on village development projects, textbooks, payment of teacher salaries, development, and preventive health (Assakaf et al., 2018). Moreover, corruption in higher education defines as corruption in higher education is defined as a system of informal relationships established to regulate unauthorized access to material and nonmaterial assets through abuse of public or corporate trust. A system of informal relations established to regulate unsanctioned access to material and nonmaterial assets through abuse of the office of public or corporate trust (OSIPIAN, 2007).

VARIETIES OF CORRUPTION

The higher education system also commits fraud; however, it is not fully disclosed to the public due to insufficient institutions' images (Joseph et al., 2020). Several primary forms of corruption practice are used to comprehend corruption as a social phenomenon. According to the definition of corruption as the use of public office, or the use of an office bearer's official position, rank, or status for personal gain, (Myint, 2000) classified corruption from bribery, extortion, fraud, embezzlement, nepotism, cronyism, appropriation of public assets and property for private gain, and influence peddling are all examples of corruption. Corruption encompasses a diverse range of activities, including clientelism, nepotism, favoritism (political corruption), extortion and soliciting (legislature corruption), and bribery or embezzlement, which is known as administrative corruption —figure 1 shows varieties of corruption in many forms and significance (Nye, 1967; Otusanya, 2011).

Bribery is the act of offering and being asked to provide an unofficial payment or gift to a public official to perform an official task (Akindele, 2005; Chadee et al., 2021; Jain, 2020; Myint, 2000). Those who give or receive bribes include corrupt. Bribes are also interpreted as payments (in the form of money or goods) given or taken by state officials (Amundsen, 2006). Bribes are found in contracts related to tax issues, bids, and technical standards for complying with procurement and licenses, public information monopoly, or to persuade the government to ignore illegal activities (Otusanya, 2011).

Embezzlement is a type of misappropriation of public funds or theft of public property by public officers. Another example is in privatization processes that have been manipulated, out-of-budget, and the extraction of (and sometimes the depletion of) a country's natural resources are embezzlement (Otusanya, 2011). Favoritism is the discriminatory treatment of a person or group. Service or resource provision in the private and public sectors is based on personal affiliations such as family ties, political party affiliation, and ethnic, religious, and other preferential groupings. Nepotism is an example of favoritism in which officeholders, who have the right to make promises, prefer to choose their relatives for positions in public administration (Otusanya, 2011).

Fraud is defined as deception that causes harm to other people or entities for personal or third-party gain. A person commits fraud by stealing public property due to their position in government, where they have access to or under their jurisdiction. The most common form of corruption is acquiring public property (privatization and utility reform) through unlawful transactions and fraud (Otusanya, 2011).

When money (or other resources) are taken through coercion, assault, or other threats, this is known as an extortion (Amundsen, 2006). The use of one's authority or power to give preference to improper treatment of certain groups or individuals or to discriminate against certain groups or individuals as abuse of power (Otusanya, 2011). A conflict of interest occurs when a person is involved in a transaction or obtains a position or commercial interest inconsistent with the role and tasks. It happens when officials and employees are faced with situations where their interests dispute with the interests and responsibilities to act in the best interests of

their superiors or the state (Otusanya, 2011). Political parties or the current administration may obtain funds through illegal contributions in exchange for not interfering with the actions of others (Otusanya, 2011).

Meanwhile, money laundering is laundering dirty or illegal money passing it through reputable or legal businesses. Actions are carried out by concealing the source, nature, location, ownership, and control of the results received illegally. Money laundering requires secrecy, knowledge of the global financial system, and the ability to structure transactions to disguise origin and destination (Sikka, 2008). Cloning or identity theft has been linked to organized crime and syndicates. Typically, this entails wiretapping an identity document with a photo replaced and then using the ID to open accounts. Payments are the responsibility of the original ID holder (Otusanya, 2011).
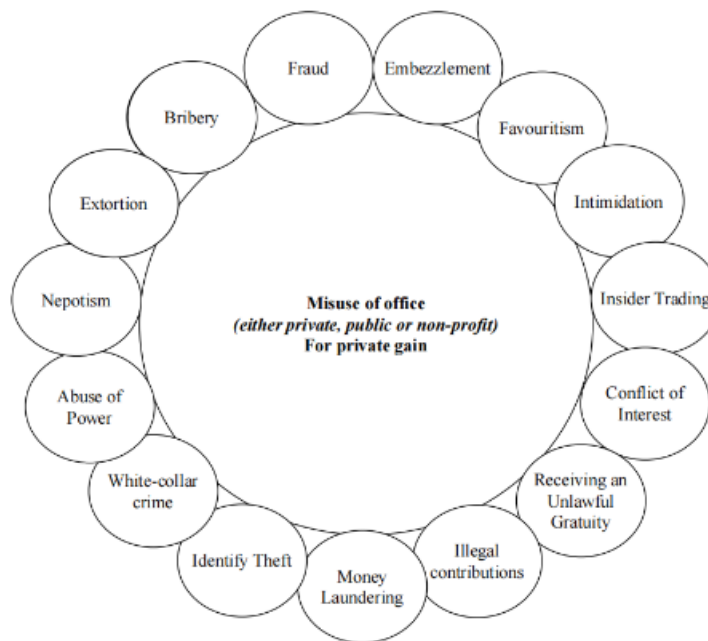

Figure 1. Classification and Type of Corruption
Source: Otusanya, 2011

White-collar crime is a series of premeditated crimes committed in a sophisticated manner in an economic environment by a person, or a group of people, to make a false statement that could harm another person or company. Often falls within the scope of organized corruption, for example, fraud, extortion, intimidation, money laundering, insider trading, impersonation, and identity theft (Otusanya, 2011). Lastly, pressure is when someone threatens the general public (or certain sections of the public), a person, or a company to change a point of view or to do or not do something (Otusanya, 2011).

How about corruption in higher education? We can divide types of fraud into two groups: internal groups such as employees, administrators, and contractors, and external fraud committed by third parties from external such as service providers). Based on some article re-

views, fraudulent activities and corruption (included in the scope of the education sector) can also take the form of bureaucratic corruption, in which an employee is paid to expedite a particular work procedure or to slow down an investigation into a disciplinary inquiry. Fraudulent activities in higher education, such as theft and accounting fraud, can impact the loss of liability by falsifying or misleading information (University of Canberra, 2014).

Other unethical acts include failing to provide requested information, abusing facility resources, using false, forged, or falsified documents or the institution's information or intellectual property, and bribery. There is no shortage of empirical data showing many kinds of corruption that may conduct in the school or university, from rigged tender calls, misappropriation of cash, illegal registration fees, and academic fraud. Bribes and payoffs decrease the quality of the academician in recruitment and promotion, and unlawful school entrance payments contribute to poor enrolment and high dropout rates (*UNESCO*, n.d.).

As shown in table 4, the higher rate (65%) of corruption fraud in Indonesia is bribery. The second rank is the procurement of goods and services. As we know, procurement of goods and services, including installation, project or infrastructure, or public procurement around the world, is known as an area of waste, mismanagement, corruption, and vendor deception (Mahmood, 2010; Mohamad Azmi et al., 2022)—many findings of cases of corruption, bribery, collusion and other modus operandi (Kurniawan & Pujiyono, 2018). According to (OSIPIAN, 2007), the most forms of corruption and fraudulent activities in education, including higher education, are bribery.

Table 4. Corruption Fraud in Public University in Indonesia

Classification	Cases	%
Bribery	775	0,65
Procurement of goods/services	266	0,22
Misuse of the budget	50	0,04
Money laundering Levies	41	0,03
Intimidation and Extortion	26	0,02
Licensing	25	0,02
Obstructing the investigation	11	0,01
	1194	1,00

Sources: ICW and KPK (2022)

Corruption can be viewed from various perspectives, such as ideological, moral, cultural, and political, and has become a global issue that spreads across borders and results in poverty through social, economic, and political bids. Practices, scholars, and academicians have tried to determine why a person commits corruption or fraud. Knowing the causes of corruption or crime, the government and various related parties can prevent and combat corrupt practices

(Joseph et al., 2020, 2021). Corruption occurs in sectors that affect many people's lives and damage the younger generation, such as universities or higher education systems.

Causes of Corruption

Transparency International (2013) states that about 74% of African public educational institutions are involved in petty corruption. Bribery, maladaptive practices, absenteeism, favoritism, and gift-giving, are supposed to occur in the education system. The World Bank refers to quiet corruption (*UNESCO*, n.d.).

Various circles in recent years have been interested in discovering the factors that cause corruption. The causes of corruption can be viewed from multiple perspectives (Graaf, 2007; Rose-Ackerman, 2006). Someone commits corruption with rational and mature calculations. These individuals will save corruption when the benefits obtained/expected are more significant than the losses (Graaf, 2007; Rose-Ackerman, 2006). This is reviewed from the theory of public choice.

The individual character and morals are wrong or bad/defective and tend towards criminal activity (Graaf, 2007). Following the theory of black apples or bad apples, there is a link between poor character and deviant behavior such as corruption, bribery, and others (Graaf, 2007).

According to organizational culture theory, the focus is on the culture and organizational structure in agents' work (Mbaku, 1996). The underlying assumption is that causal pathways from certain cultures - certain group cultures - lead to certain psychiatric conditions, and these mental conditions lead to corrupt behavior (Graaf, 2007; Punch, 2000).

Referring to the theory of the clash of values and morals, individual values and norms are directly influenced by a society's values and norms. These attitudes and practices impact individual officials' conduct and encourage corruption (Graaf, 2007; Rose-Ackerman, 2006). Dobel, 1978 said that most corruption is a personal moral choice and depends on human nature in the form of greed and crime (Dobel, 1978). The corruption in the public sector is undoubtedly the repercussions of individual human nature combined with institutional inequity and deifying wealth, power, and position. Corruption is also frequent in nations where government workers are paid very little (Mbaku, 1996).

Corruption is related to socio-ethnic and linguistic. Culture and value systems shape people's behavior and can generate standard nepotism practices among bureaucrats (Akindele, 2005; Mbaku, 1996). The process of modernization Corruption in emerging nations is sometimes attributed to disputes or conflicts between traditional beliefs and imported standards that accompany modernization and socio-political progress. This clash encourages people to act in ways not warranted by current or traditional rules. Donahue, 1989 in The book The Privatization Decision, says government participation in private sector activity can also lead to corruption.

Education is the primary sector in developing a country, especially a developing country. Therefore, the budget for the education sector in Indonesia gets an allocation of 20% of the total state revenue and expenditure budget. The size of the budget allocated to the education sector aims to allow the government to build educational facilities for the community, improve the performance of educators, and make other allocations that aim to develop Indonesian society with a high level of education. Unfortunately, along with the large portion of the state budget for the education sector, the leakage that occurs due to corrupt practices has also increased.

Recently, there was a stir with the arrest of a state university rector suspected of committing corruption to enrich himself. Recently, a public university's chancellor was arrested and involved in corrupt practices in constructing educational buildings and facilities. Why did the university's top leaders commit fraud and such an unethical and embarrassing act?

Previous literature and studies show some causes of corruption in the education system; it identifies four factors that cause deterioration: decreasing governmental financing for higher education and loss of pay. Pressure on universities to generate revenue results in increasing tuition costs and pressure on academics to acquire external funds such as grants, commercialize their research output, or develop other not-for-profit businesses. As institutions strive to increase their international position, reputation, and rankings, it pressure to publish their research in high-level publications. Universities also have to generate funds, giving institutions excellent administration and autonomy. Weaknesses in internal control (Maulidi & Ansell, 2022), settled regulatory norms, and neoliberal policies have created a substantial extra-legal area for appropriation and influence.

The above factors encourage a more "adaptable" approach to bend the rules and interpreting acceptable practices (Chapman & Lindner, 2016). Competition for resources and fame puts tremendous pressure on higher education institutions. Moreover, those without managerial control or power are most vulnerable to fraudulent activities such as corruption. It cannot be denied that corruption has infiltrated the whole higher education system in certain situations, endangering the reputation of research products and graduates regardless of guilt or innocence (Heyneman, 2013).

Consequences of Corruption

The impacts and consequences of corruption are harmful and detrimental to society, particularly in the public sector, including higher education. The effects of corruption from various sources are as follows: Due to higher entry costs and the unpredictability of operating in a corrupt climate, and corruption decreases local and international investment (Assakaf et al., 2018). Corruption is no longer viewed as a single, distinct, and self-contained entity but rather as a sequence of complicated processes involving human behavior and other elements, some of which are difficult to detect or quantify. Corruption also causes a low public trust in government and threatens government legitimacy (Nwabuzor, 2005). It resulted in political destabilization (Lambsdorff, 2005). Due to the high level of corruption, the quality of the bureaucratic system had deteriorated, encouraging nepotism and bribery, especially in the sector

of public service provision. Corruption can also distort government budgets in terms of reve-
nues and expenditures. Lastly, investment in public infrastructure could be of better quality
without corruption (Tanzi, 1998).

The consequences of corrupt practices also have an impact on people's welfare. Some of the
repercussions or effects of corrupt practices include a higher cost and the exclusion of poorer
people from social activities. (Otusanya, 2011; Sikka, 2008), encouraging high rent-seeking
by state officials, detriment to economic performance (Tanzi, 1998), reduced productivity
(Sikka, 2008), lower average life expectancy, high infant mortality rates, degradation of polit-
ical leaders' trust and allegiance, and increased inequality (Sikka, 2008). Lastly, in addition to
damaging the political and economic structure of society (including public, private, and indi-
vidual life) and it harms the functions of essential organs of the state, it also damages culture
(Akindele, 2005; Sikka, 2008).

Corruption restricts access to education, from kindergarten to university. It encourages low-
quality learning environments in which the disadvantaged suffer the most, jeopardizing col-
lective well-being. It undermines the basis for widespread access to high-quality education. It
erodes the foundation of universal access to high-quality education (*UNESCO*, n.d.). Corrup-
tion raises inequities in access to quality education, reduces human capital accumulation, sti-
fles economic growth, and has a detrimental impact on economic development and social ad-
vancement. (OSIPIAN, 2007).

Corruption is a social activity that both individuals and organizations engage in, so it takes
work and difficulties to measure the involvement of social actors [16]. It is common to use
the Corruption Perception Index (CPI) to assess the spread of corruption qualitatively.
Although the index has some critics for the quality of survey transparency and methodology,
unbalance; it is only from one side, the recipient of bribes, while neglecting the private sector
(bribe payers).

4. CONCLUSION & SUGGESTION

This paper examines some literature related to various corrupt practices in developing coun-
tries. Based on socio-political, economic, cultural, legal, and other perspectives, several piec-
es of research have been performed to understand corruption's various components and di-
mensions better. The review also elaborates on corruption practices and their development.

The twenty works of literature reviewed shows that corruption practices in developing and
developed countries can be approached from an ideological, moral, cultural, and political per-
spective. Most of the literature defines corruption as an act carried out to gain large profits
for oneself and the group and impact the welfare of the people of a country. Corruption is an
ethical act or behavior by irresponsible individuals to gain personal advantage by exploiting
weaknesses, such as a lack of oversight and control from management. Bribery, fraud, embez-
zlement, favoritism, intimidation, insider trading, conflict of interest, receiving an unlawful
gratuity, illegal contribution, money laundering, identity theft, white-collar crime, abuse of
power, Nepotism, and Extortion are examples of fraudulent activities.

Someone commits corruption with rational and mature calculations or due to the wrong (moral) character or bad/defective. According to organizational culture theory, corruption is caused by organizational culture and structure. Community values and norms also influence the behavior of individual officials and can encourage acts of corruption. A personal moral choice depends on the human nature of greed, and evil also causes corruption. The corruption in the public sector results from the consequences of individual human nature interacting with systemic inequality and deifying wealth, power and status.

Corruption also commonly occurs in societies where the level of remuneration for civil servants is relatively low. Clashes or conflicts between traditional values and foreign standards that go hand in hand with industrialization and socio political development, and also government engagement in private-sector operations.

Meanwhile, the cause of corruption in the education sector is decreasing public funds for higher education and the erosion of salaries. Pressure on universities to generate revenue, increase tuition fees, and pressure academics to win external grants, commercialize their research output, or develop other not-for-profit businesses and autonomy. Weaknesses of internal control and established regulatory practices, neoliberal policies have opened up a vast extra-legal space of opportunity for appropriation and influence.

Corruption is an epidemic that destroys society, the rule of law, and democracy, distort markets, reduces the quality of life, and hinders the country's growth (Otusanya, 2011; Yusubboevich, 2022). The impacts and consequences of corruption are harmful and detrimental to society, especially in the public sector, including reducing domestic and foreign investment, low levels of public trust in government, and posing threats to government legitimacy and political destabilization (Lambsdorff, 2005). Corruption causes the quality of the bureaucratic system to deteriorate, encouraging nepotism and bribery, especially in the public service sector. Corruption can also distort government budgets due to poor quality and investment in public infrastructure (Tanzi, 1998).

In addition, corrupt practices also have an impact on people's welfare. The consequences of fraud are high costs, rent-seeking by state officials, detrimental to economic performance (Tanzi, 1998), reduced productivity (Sikka, 2008), lowered average life expectancy, high child mortality, and erosion of trust and loyalty given to political leaders, and reinforcing inequality (Sikka, 2008). It also damages the political and economic structure of society (including public, private, and individual life), destroys the functions of the state's vital organs, and destroys culture (Akindele, 2005; Sikka, 2008).

It is not easy to reduce corrupt practices, considering that corruption is a social practice carried out by individuals and organizations. Hence, it isn't easy to measure the involvement of social actors (Sikka, 2008). The Corruption Perception Index (CPI) used in various countries aims to qualitatively assess the spread of corruption. Unfortunately, it is considered that the quality of the survey and methodology needs more transparency from more than one side, namely the recipient of a bribe, while ignoring the private sector (bribe payers).

As the nation's next generation and young people, students represent our country's future. They are one of society's main agents of change and progress. They are responsible for continuing the national development to make the country ready to compete in a globally challenging world. Developing knowledge and understanding of corruption and its various aspects, such as the causes, effects of corrupt practices, and prevention, might contribute to and maintain a caring attitude towards the nation and state. This study may provide practical implications by increasing the awareness from various parties (government authority, government employees, students, and society) about the importance of understanding corruption, the driving factors for corruption, and other aspects, and do self-action to combat and prevent corruption and another form of unethical behavior.

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