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ROADMAP TO ELIMINATE CORRUPTION THROUGH DEVELOPMENT OF INTEGRATED HUMAN

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ABSTRACT

Nowadays Indonesia has been overwhelmed by corruption. We all know the impact of corruption is very distressing since it restrains/arrests the economic development, the income is not distributed fairly. In other words, unemployment more and more increases and so does the poverty as well. The focus of this study is to look for some factors to eradicate corruptions, and based on the result of interview and literature study, which used the analytical descriptive method, the conclusion of those factors are come up to the Road map model which is consist of 4 factors, such as: (1) it is necessary to build People with Integrity that will do all their activities with honesty. In this study, people with integrity will produced through morale education; (2) Managing Clear and Integrity business; (3) Building Anti Corruptions Culture; and (4) Legal aspect with clear regulations.

1. INTRODUCTION

In these recent months (April – June 2015), discussions about the alleged corruption in Indonesia's football association – PSSI had increasingly widespread. The fact that many professional football players were paid to not win in a particular match had become a habit that is considered legitimate. Unfortunately, the football industry which has become a large industry in the nation has widely been misused for particular interest or personal interest. The culture which is based on the thought that corruption is legitimate has eroded the ethical values in the society, which indicating that the awareness of noble values and the embarrassment of doing something bad has lost.

Corruption has occurred in various aspects in whole human life, in various institutions, both governmental and private institutions, even corruptions also has took place in the fund for disaster management, in educational institutions, and especially also in taxation sector. Serious threat for economic health and wellness of society in one country, because economic growth will hard to be reached and inequality distribution of income will happen greater, which lead to greater unemployment and cause greater poor society.

Commonly, society will imitate what do the leaders done because it is reputed as a model and guide. Even the worse thing which is done by the leader will be imitated by society, include corruption and dishonest. The facts around us have shown a lot of functionary, especially in government area, who have done dishonest things and corruption, this has increase corruption, which is done by society, increase unclear law implementation, unproductive employees, until generally cause degree of wasting, and very great inefficiency that will harm our country.

Based on description above, we can see all corruption in all event relate to human who can do it, until if the human is realized about integrity life, they will create human who will live correctly and will shame if doing corruption even just a little. This is the reason why the title is chosen based on the description is: "ROADMAP TO ELIMINATE CORRUPTION THROUGH DEVELOPMENT OF INTEGRATED HUMAN".

For more deep elaboration, this study will focus on four elements, such as: (1) What is jeopardy from corruption?; (2) What are the elements of factors to eliminate corruption; (3) How to create integrated human?; (4) How is the Roadmap removed corruption model is created?

This research used analytical description method to solve the four questions above. This method revealed data and opinion about corruption based on the data obtained by collecting , interviewing, observating, and analyzing data with high logical thinking to generate conclusion.

2. RESEARCH METHOD

Definition of Corruption

Arens, et. Al (2013: 354) defined corruption or fraud as every action which is done to get right of the others or other belongingness, which often the performer abuse their impact in business transaction to gain benefits for himself of another party.

Meanwhile ACFE (Association of Certified Fraud Examiners), as cited by Goldmann (2010:4) define corruption as :

“Any illegal acts characterized by deceit, concealment, or violation of trust. These acts are not dependent upon the application of threat of violence or of physical force. Frauds are perpetrated by individuals and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantages”

Description above illustrated corruption as deceit action, which is damage other people that is done for importance of certain party. Corruption is differenced from error, because corruption is do by conscious and deliberate by the perpetrator. Corruption is also different from robbery because robbery usually do by physic action and coercion directly meanwhile corruption is not like that. Theft or robbery usually include violence and more traumatic rather than corruption and attract more attention from mass media, but loss caused by corruption is higher than theft or robbery (Alberecht, et. Al: 2012: 6)

According to Iqbal (2002), in developing country there is such corruption that could detected from there are many mistake from resources allocation from country development. Due to massive corruption that has happened, even some head of state can't eluded when they're convicted of corruption. So, it appears that corruption have become a national culture.

A fine form from corruption is nepotism. Nepotism describe that their relatives who were in power gets various facilities such as business license, contracts, and profitable business. Although many countries such as Korea and Cina, Nigeria including Indonesia have sought many ways to crack down on corruption. Also attention from the world is increasing for exterminate the corruption, for example IFAC and World Bank (Iqbal: 2002: h. Chapter 12), but corruption remains often done.

Definition on Integrity

Definition of integrity, according to William et Al (2015: 30) is:

“Integrity is the qualities of being complete, unbroken, unimpaired, sound, honest, and sincere”

So the definition of integrity on this journal is achieve the qualities of being complete, unmatch, incompatibility, wholeness, honest, no lies. Or in other words what have done are reported accordingly the actual.

3. DISCUSSION AND ANALYSIS

Discussion will be started from discuss about the results of the interview about the way to exterminate corruption with the observers party of the corruption consisting of 30 respondents, the result of elaboration of interview come up to several factors that can be eliminated corruption, which can be seen in the table below:

No	Statement related to eliminate corruption
1	Morale education Shame culture
2	Effective internal control; Morale education
3	Effective internal control
4	Role of conduct which arranged clearly
5	Shame culture for do the corruption
6	Given a heavy punishment
7	The key is honest
8	Honesty must be upheld
9	Should someone is monitoring
10	Need clearer regulations; Audi forensic
11	Clean management; there is a strong control; none of interest
12	Need sufficient control
13	Implemented Fair sanction & experience learning process

Source: Interview result

The table above shows various factors that can be used to against corruption. These factors include moral education, anti-corruption culture, internal control, strict sanctions, monitoring, clear regulations, forensic audit, a clean management, give priority to common interest, learned from experience that corruption is very obviously detrimental.

Causes of Corruption

On the economic condition where prices tend to rise (inflation), society will need more fund to meet their needs (Davidson, et. Al:1975). The urgency of necessities of life and poverty also called to be the causes of rampant corruption, but today's massive corruption was performed by the elite which has the power and high position.

Basically corruption can occur caused by 3 conditions: (1) Pressure, people can become corrupt because of pressure for example, financial pressure, bad habits, occupational stress or other pressures. (2) Opportunity, the opportunities are open for perpetrator to hide the corruption, or avoid punishment which is one of the factors that encourage corruption. For example, lack of controls to prevent and/or detect corruption, inability to assess performance quality, lack to access information. (3) Rationalization, rationalization is an attitude, character, and a set of ethical values that allow a person to commit a dishonest act, or they are in an environment that imposes sufficient pressure that causes them to rationalize committing a dishonest act. (Arens, et.al: 2013: 355).

Three elements above are interrelated, the greater opportunity or pressure, the smaller

rationalization needed to motivate people to be corrupt. Otherwise, the more dishonest people, the smaller opportunity and/or pressure needed to corrupt.

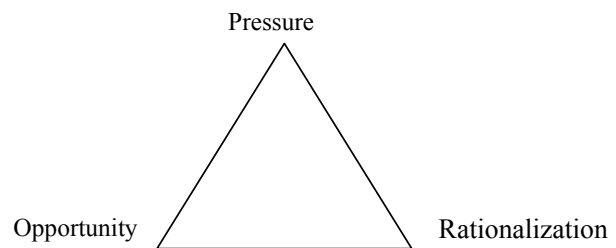


Figure 1. Fraud Triangle (Arens, et. Al: 2013: 355)

The Impact of Corruption

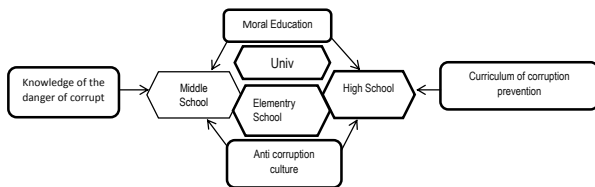
Culture of corruption has become a legitimate culture in society, in turn, that will lead to decline prosperity of the country and society, and increasing only a few personal benefit. When corruption who rose sharply that made the gap between the rich and the poor wider. This will cause the rise of unemployment and the increase of poverty.

Making integrated people through education

Aspect of human integrity, is largely effected by moral education, that is an asserted education to educate honesty, and the courage to their principle. The education that are given from grade school through out university that assert coruption is not agree with the core value that we hold, that coruption is very dangerous for the general well being of the society. So it is important to make an anti corruption culture, a culture of ashame doing corruption or ashame if your parents are doing corruption, because corruption is a conscious action of taking which not belong to them, so we need a new mental attitude that are ashame for doing corruption.

Because of that a moral education become important and become a priority through out live, whether through formal or informal education. With informal education, a moral education is supposed to be in the family and in their environment. Family should encourage each of their member to become an independent person with great moral value, in this family will also give example by doing their action with high morality.

With formal education, the educator is hoped to make their material for education with the focus on the integrity of honesty, morality, character dan religion, the understanding of keeping the interest of other, culture, and the love for their nation. The subject of morality and integrity is supposed to be given from their grade school until they are in university. On their university studies the subject that supposed to be deepen for example internal control, that can be apply into all the classes or can be independently studied. Every educator can be an agent of change in creating an individual that are excel in their fields and with a high morality. The explanation above can if made into a scheme, will be make like below:

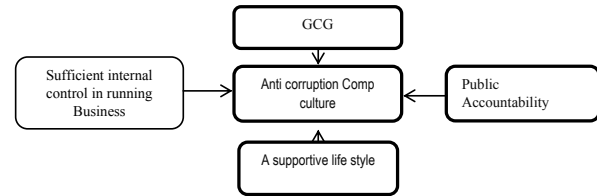


Scheme 1 Making an integrated person through education

Running a clean Business/ Organization

A few factors will be had impact to run clean business, such factors like: governance,

internal control, business culture, society culture, and public accountability that shows bellow scheme.



Scheme 2 Running a clean organization/business

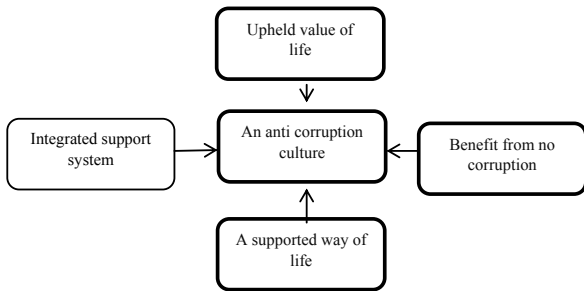
An integrity of running a clean business, can be achieve through the implementation of GCG (Good Corporate Governance). Five core principle of GCG: Accountability, Responsibility, Transparency, Fairness, and Independency, which if the five principle are implemented by the corporation could make the governance of the clean company that represent the actual performance of the company. So that the company operation and the people that govern with the based of integrity and wasting and the mistake from alloction of resource can be avoided.

An audit of fraud & public accountability. The risk of the numerous effort doing many form of corruption by soo many person within the company, is the reason that company have to find a way to reduce those risk by the application of adequate internal control with a maximum internal check activity. Internal control consist of policies and procedures that are implemented by management and their staff so that company could reach its goal and target (wilkinson et. al: 1997). As a form of public accountability, with a strong internal control company are expected make a credible and integrity report, so the public trust will rise. So

the information created can be trusted, it has to be audited, if necessary fraud audited.

Reaching an anti corruption culture

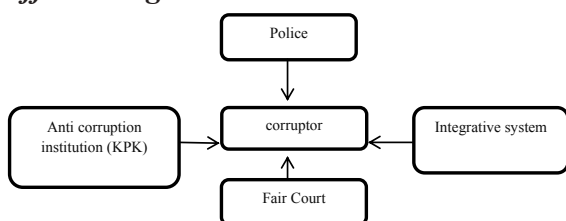
This bellow scheme will explain about some factors which will guide to achieved anti corruption culture.



Scheme 3 Reaching an anti corruption culture

Culture is a social process, social product, that can change and shifted (Soekanto:1984: 97-103). Creating a new point of view of culture that validated corruption is natural thing that must be eliminated, and planted that corruption is a moral ethical violation, because taking which is not theirs like the definition of “fraud triangle” before. A new point of view that is based on higher value of life should be reflected too in everyday attitude that is done by everybody, also don’t forget the system that support this activity, so the benefit that is produced if there is no corruption can be felt by everybody, and the anti corruption culture automatically can become the attitude of life.

Sufficient legal tools



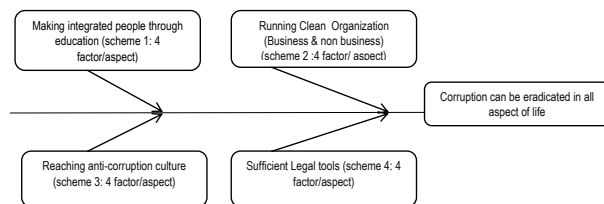
Scheme 4 Process of strict sanctions for corruptor

Scheme 4 can show that optimal effectiveness from institutions to suppress corruption, can prevent the development of corruption, for example BPK, OJK, Auditor; strict action from law enforcement, don’t forget that all this institutions still involve operation and human that are integrated

Efforts to perform integration by the law enforcement in firm law enforcing for example, through appropriate sanctions for corruptor, shown from the establishment of Indonesia Corruption Watch (ICW); KPK (Komite Pemberantasan Korupsi); or Satgas (ad hoc) from 3 law enforcement that is POLRI, AGO, and KPK with the intention of prosecution of corruption cases and their prevention. (as outlined in Kompas: 12.05.2015: Page 7). Even though we can see the reality that nowadays many that those who are involve in corruption have already been arrested, but there are still indecision and injustice from the law given.

Combating Corruption Road Map

From the factors outlined before, we can conclude that road-map that are formed to combat corruption are as follows:



Scheme 5 Combatting Corruption Road map

4. CONCLUSION

The description of “The Road Map of Corruption Eradication Through Human Development With Integrity”, can be summarized as follows:

(1) All factors relating to corruption are also related to humans, so Integrity is a very important factor in preventing and eradicating corruption. Efforts to reach integrity is life-long effort, as well as efforts to eradicate corruption, which is systemic.

(2) Corruption has become a culture that results in lowering the prosperity of the country and society, personal benefit for particular people significantly increase and making the gap between rich and poor become wider and wider. It will boost the unemployment rate and increase poverty.

(3) People with integrity is expected to eradicate and prevent corruption. People with integrity can be achieved through moral education from elementary school until university.

(4) Road map model of corruption eradication that is generated in this study consists of four influential factors, such as: building people with integrity, business with integrity, anti-corruption culture, and a firm legal tool.

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