

# Study of Corruption Occurrence Based on Religiosity, Ethical Orientation, and Behavioral Orientation

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**Abstract**—The rise of corruption in Indonesia raises the paradigm in the community that the position and power of the person vulnerable triggers the onset of deviant behavior in the form of corruption. Individual factors that can affect one's actions are religiosity orientation, behavioral orientation, and ethical orientation. Therefore, the urgency of this research is done to explore the emergence of corruption events that often occur in the public sector. This study was conducted by the survey method through instrument questionnaire that was distributed against respondents who became public service providers in Cirebon. Data analysis techniques are initiated with data quality tests, classical assumption tests, and regression analyses. Hypothesis testing was conducted with the T-test to test the influence of religious orientation, behavioral orientation and ethical orientation to corruption, especially in Cirebon Regency. The results of an analysis of 87 respondents from public service providers proved that the orientation of religiosity, ethical orientation, and behavioral orientation have a positive effect on corruption. The results of this research are expected to contribute to scientific development in the field of professional or auditing ethics and can provide recommendations to the Government in Cirebon in order to minimize the effort Fraud in the public sector.

**Keywords:** *corruption, ethical orientation, behavioral orientation, religiosity*

## I. INTRODUCTION

The act of corruption occurring in Indonesia looks very widespread and has been systemic in all sectors at various centers and regions, in all executive, legislative, and judicial institutions. With the rise of corruption, corruption is classified as a tremendous (extraordinary crimes) crime. Corruption is no longer a local problem, but rather a transnational phenomenon affecting all societies and economies, encouraging the need for international cooperation in the prevention and eradication of corruption.

According to Klitgaard corruption can occur if there is a monopoly of power held by someone who has independence act or excessive authority, without any obvious accountability. Whereas according to the international transparency of corruption is the behavior of public officials, both politician politicians and civil servants, who are unreasonably and

unlegally enriching or enriching those close to him, by abusing The public authority entrusted to them.

Based on the Corruption Perception Index data published by Transparency International in 2017, it is revealed that Indonesia's corruption ranking is at the rank of 96 from 175 corruption countries. Since 1995-2017 the average of Indonesia has been ranked corruption on the rank of 100.09, the highest in the year 2007, the rank of 143 and the lowest in the year 1995, namely ranking 43. Here is figure 1 showing the Corruption Perception Index in 2008-2017:



Fig. 1. Corruption perception index year 2008-2017.

Based on figure 2 shows that the type of corruption of the year 2004-2017 the majority of the act of bribery, namely as many as 358 cases, followed by the corruption of goods/Services Procurement (169), budget abuse (46), TPPU (23), Licensing (22), Levy (21) and prevent the process of PK (7).

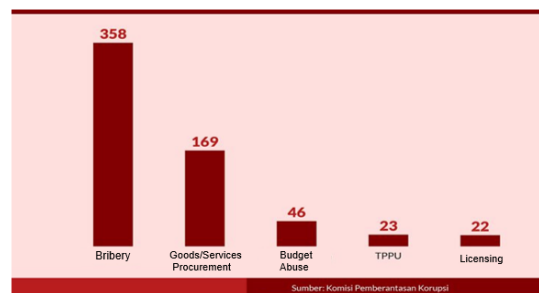


Fig. 2. Corruption criminal litigation.

Based on figure 3, data accessed through Databook shows that since 2004-2017 there are 738 state officials who have been convicted of criminal acts of corruption. The number of officials from the mayor and the regent involved in the case of corruption as many as 71 people. The phenomenon in the case of corruption also occurred in Cirebon Regency. The results of the examination concluded that the alleged corruption crimes received prizes or promises by the regent of Cirebon regarding the mutation, rotation, and promotion of the Department and related projects and permits in the Cirebon Regency Government of the fiscal year 2018.

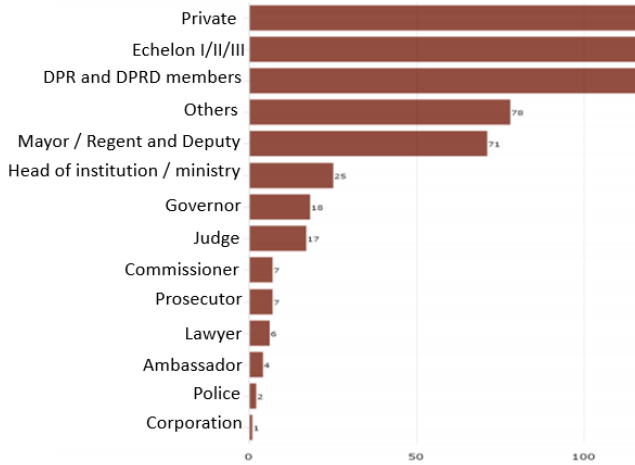


Fig. 3. Corruption crime by profession/department.

Some previous studies have shown that corruption often occurs in public sector procurement systems, where the current system is full of abuse risks, unethical manipulation, and corruption practices [1]. Research conducted in Malaysia also reveals that corruption issues, accountability, transparency, and integrity occur in the procurement system and become the main concern of society, especially the incident of malpractice that can consume public funds [2].

Based on empirical testing, corruption can be influenced by individual factors and organizational factors [3] and [4]. One of the individual factors that can contribute to corruption is religiosity. Another individual factor that may contribute to corruption events is behavioral orientation. Behavioral orientation relates to the consistency of actions, values, methods, principles and individual outcomes in carrying out their duties. This is evidenced by the orientation relationship with the Corruption Act [5]. Earlier studies have assessed that corruption is not considered to be a fault of being reviewed from the point of view of the perpetrator highlighting that people who commit corruption do not consider the behavior to be incorrect [6,7]. Moral integrity serves as an important part of controlling the behavior of corruption [8]. Declining moral integrity can lead to criminal behavior relating to the practice of corruption [9].

Other factors that influence the incidence of corruption are an ethical orientation consisting of idealism and relativism. The ethical orientation reviewed from relativism and idealism is classified to understand the individual's differences in making

judgments [10] as it demonstrates how people think and react to certain situations. An ethical orientation can affect action when a certain right or wrong decision can dominate in carrying out ethical obligations to support the self-interest [11-13] has shown different results regarding the relationship between ethical orientation and decision making.

Based on the high phenomenon of corruption in Indonesia as well as inconsistent past research, the urgency of this research is conducted by reviewing the influence of individual factors (religiosity, behavioral orientation, ethical Corruption that occurred in the public sector. The Target of this research is able to contribute knowledge development, especially related to professional ethics and auditing and can be the input material for the government in Cirebon in order to minimize corruption in the sector Public.

Individuals who argue about the importance of the Lord tend not to exhibit deviant behavior, such as accepting bribery, while individuals who lack faith in vulnerable religions commit deviant actions [14] in accordance with Opinions [15] that religion can affect all human behavior and decisions taken by a person.

If public belief in religious organizations is low, religious organizations are lacking a role in minimizing the act of corruption. Certain religious morals can contribute to limiting corruption and helping to create an environment of honesty, integrity, and respect for hard work. Meanwhile, Liu [16] and Marquette [17] states that religion can affect individual attitudes toward corruption. However, Listwan et al. Another opinion is that religion does not play a role in corruption. Based on the explanation, the hypotheses proposed in this study are:

H1: There is a religious influence on corruption

The ethical orientation was developed by Forsyth [7], which is through an EPQ (Ethics Position Questionnaire) to identify the personal ethical orientation. To distinguish personal ethical orientation, it is emphasized in the idealism and relativism owned by the individual. Idealism refers to the individual belief that certain actions are true according to ethics and will result in an impact, whereby relativism shows an individual's view of a universal set of rules or standards [7]. Johari et al. also stated that idealism suggests attitudes that assume that appropriate action can lead to expected consequences. So someone who is idealistic will always try to avoid actions that can harm the other party [10]. If you are faced with a decision that has a negative impact, then the individual will choose a decision that has the least negative impact.

Various studies have stated that white-collar criminals tend to have lower levels of consciousness [18,19]. In previous studies, individuals made decisions when confronting ethical dilemmas influenced by individual ethical orientation found that idealistic individuals tended to make ethical decisions based on ethical principles and avoided themselves from conflicting actions for their personal gain. Shadabi showed a significant relationship between idealism and ethical decision making [20]. Thus, it is believed that orientation ethics also has some influence on the decision people commit corruption or

not. Therefore, this hypothesis was developed to explore relationships.

H2 (a): There is an idealism effect on corruption in the public sector

H2 (b): A relativism influence on corruption in the public sector

It is noted in the study that unethical behaviors of abuse of rules, norms, and morals in which actions are morally irresistible to the public [21]. That applies to public services, it can be defined as harassment in employee workplace, violation of rules, committing unlawful acts, and nonconformity, e.g. corruption [7]. In the study Mora-monge the act of corruption was unethical behavior and was not in accordance with the behavior of moral standards [22]. Individuals play a role in the acts of corruption occurring within the organization, as they facilitate the act of corruption by making moral decisions regardless of the interests of the organization of interest [23]. It is supported by Zuhaira et al. which states that in Malaysia, corruption occurs due to pressure, opportunity and moral values [1]. The lack of moral values possessed by individuals can lead to challenges in enforcing integrity, transparency, and accountability due to an unethical attitude of behavior. Therefore, the hypotheses developed in this study are:

H3: There is a behavioral orientation influence on corruption in the public sector

## II. RESEARCH METHOD

This research is basic research aimed at scientific development in the field of audit, business ethics, and the accounting profession. This research uses the survey method, namely with the distribution of polls on the acts of corruption that is reviewed from the factors religiosity ethical orientation and behavioral orientation.

### A. Variable Operationalization

Religiosity was measured by 6 question items adopted from previous researchers [24]. Ethical orientation is measured by adopting from Forsyth in 1980 and has been tested by many researchers such as Jones [11], Tavits and Louis [25] and Kung and Huang [13]. A total of 14 question items. Behavioral orientation is measured by adapting from Tatarko and Mironova [26], consisting of 9 items. Corruption measures were measured by adapting from Tatarko and Mironova [26], consisting of 6 items. The answers are measured using the number 1 (strongly disagree) up to 7 (very concur).

The population in this study was all public service providers in the city of Cirebon and Cirebon regency and obtained a sample of 87 public service providers. The data analysis techniques in this study used regression analysis, following the equation of regression in this study:

$$CORP = a + b1.REL + b2.ETHIC + b3.BO + e$$

Description:

CORP : Corruption

a : Constants

b : Regression coefficient

REL : religiosity  
ETHIC : Ethical Orientation  
BO : Behavioral Orientation

The hypothesis testing in the study used T-tests to predict the influence of religiosity, ethical orientation and behavioral orientation against corruption.

## III. RESULTS AND DISCUSSION

### A. Results

1) *Respondent's profile:* Respondents in this study amounted to 87 people from various government agencies in the city of Cirebon and Cirebon regencies. The gender of the majority of female respondents was 55%, the majority being 40-50 years (70%), the education. The majority traveled was undergraduate/S1 (70%). A total of 33 respondents were auditors of the District Inspectorate of Cirebon, 1 respondent who had a position as head of Dispenda and 53 respondents were government staff working in the district and city of Cirebon.

The following table results in multiple regression analysis in this study:

TABLE I. MULTIPLE REGRESSION ANALYSIS

Variable	Coefficient	Sig.
Constant	-6.396	.001
Religious (X1)	.150	.000
Ethical (X2)	.466	.000
Behavioral(X3)	.099	.000

Source: primary data processed, 2019

Based on the results of regression analysis, the regression equation in this study is:

$$CORP = -6,396 + 0,150REL + 0,466ETHIC + 0,099BO + e$$

### B. Discussion

1) *Influence of religious orientation on actions to conduct corruption:* Based on the results of the hypothesis testing shows that religious orientation has a positive effect on actions for corruption. These results are consistent with the research McGee et al. [27], Shadabi [20] that religion can affect all human behavior and decisions taken by a person. Religious orientation signifies closely related to the behaviors demonstrated by individuals to perform certain actions. Individuals who have a good religious orientation, then in every action will be measured through the understanding of religion owned. Therefore, such individuals will strive to avoid deviating actions.

Based on the perception of public service providers on religious orientation shows they give the perception of agreeing that religious understanding can prevent individuals from corruption. Individuals who have opportunities to pray to have a strong belief in the Lord, always pray for help and protection, work hard and have religious beliefs and view of life on religion then tend to avoid Corruption.

### 2) *Effect of ethical orientation on corruption measures.*

Based on the results of the hypothesis testing suggests that ethical orientation has a positive effect on corruption. The results were consistent with the research Smith [24], Ragatz and Fremouw [18], Listwan et al. [28], Kung [13] found that idealistic individuals tend to make ethical decisions based on ethical principles and avoid themselves from conflicting actions for personal gain. An Ethical orientation that is owned by a person can be seen from two (2) things, namely idealism and relativism, which is a review of individual differences in making judgments to demonstrate how people think and react to certain situations.

Based on the perception of public service providers in Cirebon and Cirebon, the ethical orientation showed that the majority of respondents agreed that public service providers never hurt and avoid corruption. Public service providers tend to give a perception that it never harms and avoids corruption. Public service providers provide a perception of disagreeing that acts of harm to others should not be deemed not to cause corruption and they are confident that putting the dignity and welfare first and will not play a role in the actions Corruption. But if reviewing the code is true or false depending on the individual perspective, not on the code of Conduct of the Organization and will not have a role in corruption, they do not agree with it. And not in the opinion of judging the right thing when viewed by a person can be considered wrong if viewed by others and will not contribute to corruption.

Public service providers argue that differences in morality cannot be likened to "truth" and will not act on corruption, ethics for all people can never be determined whether something is moral or not dependent upon the individual and will not be instrumental in the act of corruption. They also lack the opinion that it cannot assess the actions of others, because of the moral principles that apply individually and will not play a role in the act of corruption. It is based on that individuals are allowed to formulate their own code of conduct, so that the individual will not engage in corruption. They believe that the standard of ethical action cannot be expressed as reliance on uninvolved situations in corruption.

### 3) *Effect of behavioral orientation on corruption measures.*

Based on the results of the hypothesis testing suggests that behavioral orientation has a positive effect on corruption. The results are consistent with Othman et al. [23]. That corruption occurs due to the pressure, opportunity and moral values. The lack of moral values possessed by individuals can lead to challenges in enforcing integrity, transparency, and accountability due to an unethical attitude of behavior. It can be seen based on the interest of the individual indicated in a particular behavior. If individuals have an interest in committing corruption, they will demonstrate negative behavior that tends to be only for personal interest and can even harm the other party.

Based on the perception of public service providers against behavioral orientation they strongly agree that public service providers in Indonesia who are out for themselves, will not engage in corruption. But on the other hand, they lack the opinion that the parties prioritizing efficiency will be of great

responsibility and will not engage in corruption. If one follows a personal and moral belief, it will not engage in corruption, because the behavioral intention that is owned is intended for positive matters. On the other hand, although a person has hope to do anything to advance the interests of the Organization, it does not guarantee that they will not engage in corruption. Public service providers agree that assessing each external everyone in the organization, protecting their own interests on other considerations will likely not engage in corruption.

## IV. CONCLUSION

Based on the results of the study shows public service providers in Cirebon and Cirebon, providing the perception that religious orientation, ethical orientation, and behavioral orientation play a key role in corruption. If a public service provider who has a good religious' orientation, in his life is always in view of religious values, then they are likely to avoid corruption. A person's Ethical orientation is also instrumental in determining their behavior in life. The results of the research show that public service providers agree that when individuals have an ethical orientation in the form of high idealism, it tends to look at negative behavior as one of the Causes of Corruption Act, and relativism are demonstrated by the negative perception of corruption. The behavioral orientation aspect is shown in how the orientation is individual, indicating a specific behavior. In the event of corruption, individuals tend to have orientation for personal interests, so the behaviors shown are negative behaviors that even harm the other party.

The implications of the results of this research is that individuals especially public service providers in the city of Cirebon and Cirebon regency in providing public services are expected to refer to the understanding of the religious orientation, able to maintain ethical Orientation when faced with a supportive situation to commit irregularities, and must have a positive orientation, so that the behavior is demonstrated according to ethics.

The recommendation of this research is presented to the Government, that the public will assess the performance of public service providers can be seen based on the behavior and phenomenon of many irregularities occurring in government agencies. The government is expected to develop religiosity based programs and ethical programs that can play a role in minimizing corruption action. This study only examines the variable religious orientation, ethical orientation, and behavioral orientation to predict the occurrence of corruption. Therefore, recommendations for further research are expected to be done in a wider scope, as well as reviewing other factors that can affect the occurrence of corruption, such as the opportunities and threats faced.

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