Seven Types of Student Behavior That Trigger Corruption

Siswandari, Susilaningsih and Binti Muchsini Universitas Sebelas Maret, Jl. Ir.Sutami No.36A Surakarta Indonesia

Keywords: Student Behaviours, Corruption, Corruption Trigger

Abstract:

This study aimed to identify the behaviors of students in school and university level that corruptive' potential triggered action according to the academic community. A mixed-method with exploratory approach was employed samples to conduct this study. From purposive sampling techniques that been used, this study explored 673 people from 12 state and private universities in Java. Meanwhile, to strengthening the qualitative approach, in-depth interview was conducted for 30 informants from different background. The results of the research showed that there were seven types of student behaviors perceived as potentially triggering corruption acts: (1) bribing, by offering food or other types, intended for easing business; (2) cheating on test; (3) providing false financial data intended for personal gain; (4) copying the works of others; (5) taking sold food items without paying them; (6) taking food items more than provisions of the committee; (7) taking quotes without citing the source. From the seven types of behavior, bribing was perceived as the main trigger for future acts of corruption, in which 80% of informants stated so. It is expected from this research that (1) it can be referenced to prevent acts of corruption as early as possible; (2) it can guarantee the quality of education and learn in schools and higher education institutions.

1 INTRODUCTION

Center of Curriculum of Ministry of National Education of Indonesia has identified 18 values to strengthen the implementation of character education, originated from religious values, Pancasila, cultural values, and objectives of national education. They include belief in religion, honesty, tolerance, discipline, hard work, creativity, independence, spirit of nationalism, democracy, curiosity, patriotism, appreciating achievements, friendliness, loving peace, liking to read, environment care, and responsibility (Fahmy, Bactiar, Rahim, and Malik, 2015: 852). These identified values are in line with the most basic objective of environment, that is to change individuals to good-natured, broadminded individuals, through cultural development, including good cultural values in school and workplace (Peltier-Rivest, 2018; Bussmann, Niemeczek, Vockrodt, 2017) so that the obtained knowledge can be used to bring goodness in society and national life (Pane dan Patriana, 2016: 247).

However, along with the government's efforts to strengthen the character of the nation's children, Indonesia has been crowned as a country with a high level of corruption. This is shown by the Corruption Perceptions Index (CPI) data which ranked Indonesia the 89th out of 180 countries with a score of 38 from a scale of 100. A score of 0 indicates a high level of corruption and a score of 100 indicates a low level, or very clean from corruption. Denmark was placed on the first place with scoring 88, while the 180th place was taken by Somalia with scoring 10 (Transparency Furthermore, Indonesian International. 2018). Corruption Watch (ICW) assessed that until 2018, the number of corruption cases in Indonesia was still considered as very high. The value of state financial losses indeed decreased in 2018 compared to the preceding year, but in terms of trends, acts of corruption increased (ICW, 2018). Meanwhile, according to Anti-Corruption Clearing House (ACCH) that as of December 31st, 2018, the Corruption Eradication Commission (Komisi Pemberantasan Korupsi-KPK) has conducted so many cases, it is around 200 cases.

Even though the Indonesian government has passed Presidential Regulation No. 55 the year 2012 on National Long-Term Strategy of Prevention and Eradication of Corruption for 2012-2025, the strategic and programmed effort still has to be

continued to civilize anti-corruption values (Moro, 2018; Peltier-Rivest, 2018; Pozgai-Alvarest, 2018; Oye, 2013).

Strategic efforts are compulsory to be found, designed carefully, and implemented since corruption is directly responsible to the low quality of education, people in poverty, halted development, and underdeveloped democracy (Knox, 2009; Moro, 2018). However, strategic efforts can only be made if the root causes and motives of corruption are known. From a number of research results it is known that the reasons for people committing acts of corruption include, among others, being lazy or unwilling to work hard, being selfish, not having good ethics, trust factors of superiors to subordinates, and factors of reciprocation (Gorsira, et.al, 2018; Seregig, 2018; Surachmin & Cahaya, 2015; Saleim and Bontis, 2009).

By realizing that the act of corruption is an act of fraud, the fraud must be detected early. The results of a preliminary study to detect acts of cheating on a test in several vocational high schools and senior secondary schools indicate that around 50% of students in some vocational high schools still violate the rules and regulations. Revealed cases of fraud include (1) the use of positions as class treasurers who manipulate financial records and easily use the money freely without supervision; (2) use of school fees or tuition fees for personal needs without the knowledge of parents; (3) accounting practices in laboratories that are not in accordance with Standard Operating Procedures (SOP); (4) lack of sincerity when carrying out group assignments from the teachers, with some of the students only give their names. The results of observations at one of the higher education institutions showed that 38% of students were caught acting dishonesty (cheating on a test) during the exam and around 43% behaved irresponsibly to the tasks given by the lecturers.

Based on the description above, it is necessary to identify which student behavior was acting as a trigger for corruption. In addition to the absence of similar research, the results of this identification are very useful for teachers and lecturers to design education and learning in order to instill a culture of honesty, responsibility, and discipline.

1.1 Corruption and Its Impacts

Corruption can be viewed as the single biggest threat in Indonesia and in many countries in the world. Therefore, some countries like Brazil, Peru, some developing countries in Africa, Great Britain, the Netherlands, Italy, Germany, China, and Russia continue to conduct studies and strategic efforts to eradicate corruption (Bussmann, Niemeczek, Vockrodt, 2017; Deng, 2018; D'onza, Brotini, Zarone, 2017; De Graaf, Hubert, Struwer, 2017; Moro, 2018; Oye, 2013; Peltier-Rivest, 2018; Pozgai-Alvarest, 2018)

The term corruption refers to the "misuse of resources or power for private gain" (Department of International Development, 2015). Meanwhile, Transparency International defines corruption as "the abuse of entrusted power for private gain." Aktan (2015) defines corruption as "all actions and behaviors constituting bribery, embezzlement, favoritism, etc.". It is important to note that corruption has political characteristics. In Indonesian law, corruption is defined as "an act against the law with the intention of enriching oneself and/or others, or that has a detrimental effect on the state or the economy" (Law No. 20 of 2001)

Thus, corruption is all deplorable acts taking advantages of the position of power and/or existing resources to gain profit for oneself, others, and/or certain groups.

Generally, acts of corruption can be categorized, as shown in Table 1 below.

Table 1 Categories of Corruption

Categories of	Description
corruption	
Bribery	The act of dishonestly persuading someone to act in one's favor by a payment or other inducement. Inducements can take the form of gifts, loans, fees, rewards or other advantages (taxes, services, donations, etc.) The uses of bribes can lead to collusion (e.g., inspectors under-reporting offenses in exchange for bribes) and/or extortion (e.g., bribes extracted against the threat of over-reporting)
Embezzlement	To steal, misdirect or
	misappropriate funds or assets placed in one's trust or under
	one's control. From a legal point
	of view, embezzlement need not
	necessarily be or involve
T 111 /	corruption.
Facilitation	A small payment also called a
payment	"speed" or "grease" payment,
	made to secure or expedite the
	performance of a routine or
	necessary action to which the
	payer has legal or other entitlement.
	entitiement.

Fraud	The act of intentionally and
	dishonestly deceiving someone in
	order to gain an unfair or illegal
	advantage (financial, political or
	otherwise)
Collusion	An arrangement between two or
	more parties designed to achieve
	an improper purpose, including
	influencing improperly the actions
	of another party
Extortion	The act of impairing or harming,
	or threatening to impair or harm,
	directly or indirectly, any party or
	the property of the party to
	influence improperly the actions of
	a party.
Patronage,	Patronage, at its core, means the
clientelism, and	support given by a patron. In
nepotism	government, it refers to the
	practice of appointing people
	directly

Source: Department of International Development. The UK. 2015.

Corruption is the most frightening threat to existence of a nation because of its adverse effects, especially in personal terms which are related to low quality of education, poverty, and poor quality of health and justice (Knox, 2009; Mamitova et al., 2016), and it also impacts badly in social and economic fields (Capasso & Santoro, 2018; Gorsira et al. 2018; Moro, 2018; Nugraheni, 2016; https://www.mindcontroversy.com/impact-effects-corruption)

1.2 Corruption Affects on People:

- Lack of quality on service since any time someone demands quality service, he or she must pay on it
- 2. Lack of proper justice (crime may be judged as truth and evidence erased)
- 3. Rise in unemployment
- 4. Poor health and hygiene
- 5. Pollution (note: especially happening in regular check of vehicle emissions, when it is not done, the owner of the vehicle just pay some money to the officer)
- 6. The rise in the rate of accidents (buying driver's license)
- 7. Failure of having genuine research (research funding were corrupted)
- 8. Decrease of commitment to support government institutions where someone works

1.3 Corruption Effects on Society

- 9. The rise in the poverty rate
- 10. Disregard for officials
- 11. Increase of crime rates
- 12. Lack of respect for rulers (no more respect for Policy, Regulation, Guideline, and Standard from the related Ministry)
- 13. Lack of faith to government
- 14. Lack of trust for government
- 15. Underdevelopment of democratic life

1.4 Corruption Effects on the Economy

- 16. The decrease in foreign investment. Empirical evidence suggests that high levels of corruption are associated with lower levels of investment (Fraud Investigation and Dispute Services Bribery and corruption: ground reality in India 3, 2013. March to May 2013. An online questionnaire, which was hosted on Ernst & Young LLP's website in India).
- 17. Low economic growth
- 18. Halt in development
- 19. Halt in the development of sectors related to economy
- 20. Differences in trade ratios

Realizing the effects aforementioned, it is true that acts of corruption and behaviors triggering it should be eradicated early on (Rayess and Mansur, 2016)

2 RESEARCH METHODS

This research used mixed methods with the exploratory approach, in which the research was conducted in two stages in a sequential manner, namely: qualitative approach followed by quantitative approach (Creswell, 2013; Creswell and Clark, 2007; Cameron, 2009; Tashakori & Charles, 2009).

Thirty informants were used in qualitative research, comprising ten school and university students, 10 Sebelas Maret University alumni that became teachers, and 10 Sebelas Maret University lecturers. The samples at the quantitative research stage amounted to 643 students who responded to the questionnaire both directly and via on-line from 12 public and private higher education institutions in Java. These respondents came from state higher education institutions such as Sebelas Maret University, Semarang State University, Diponegoro Universitas, Jenderal Soedirman University,

University of Gadjah Mada, Brawijaya University, and private higher education institutions such as Sanata Dharma University, Wijaya Mulya School of Economy, Slamet Riyadi University, Sultan Agung University, Veteran Bangun Nusantara University, and Kusuma Negara School of Economy.

Qualitative data were obtained interviews, observations, and document studies. (Creswell, 2013; Creswell and Clark, 2007; Mason, 2002; Newman, 2014; Yin, 2014). Data obtained from in-depth-interview of 30 informants were then analyzed by using Interpretative Phenomenological Analysis (Newman, 2014). The analysis is a method understand issues from the informants' perspective. It also tried to "understand" things; with the term "understand" having two layers of meaning in which it tries to understand the interpretation in terms of identification or having empathy, and also to understand the message. In this term, the informants were asked to identify some school and university student behavior that they thought to trigger future acts of corruption. Data reduction and drawing conclusion were conducted after all data were collected (Miles, Huberman, and Saldana, 2014).

Results from in-depth-interview were then used as materials for Focus Group Discussion (FGD) attended by a group of lecturers, which produced 14 statements on behaviors that could potentially trigger acts of corruption. Based on the results of the FGD, a questionnaire was then developed, which would be used to identify student behavior that could potentially trigger acts of corruption.

Quantitative data collection was carried out through distributing questionnaires to 643 respondents, both directly and online through Google Forms distributed via social media. The questionnaire consisted of 14 statements about the behavior of school and university students potentially triggering corruption. Respondents had to choose which statements among the 14 statements that were considered as having potential in triggering corruption and their reasons. Furthermore, the data were analyzed by using a descriptive approach (Siswandari, 2015).

3 RESEARCH FINDINGS

In-depth interview results with school and university students gave understanding to the researchers that they are also possible to conduct acts leading to acts of corruption. This was stated by the informants as follows.

Researchers: "According to you, who can potentially conduct acts of corruption?"

Informants: "I think people of all sorts can potentially do acts of corruption, like us, students, too..."

(source: an interview with informant No. 4, February 28th, 2019).

"All people can do that, including schoolchildren." (source: an interview with informant No. 1, February 28th, 2019).

"I think all people can do it, including school and university students."

(source: an interview with informant No. 11, February 28th and March 7th, 2019).

The same thing was also stated by informants No. 2, 5, 6, 8, 13, 22, and 27

It can be inferred that informants have a neutral perception over who can possibly do acts of corruption. This means that school and university students, teachers, and lecturers are able to realize that acts of corruption can be conducted by everyone, including themselves. This is important to reveal since they do not hold prejudice against a government official or people in a position of power.

Furthermore, it can be informed that there are many actions of students of school or university today that lead to future acts of corruption such as cheating on test, copying works of others, and giving bribes in the form of food, stealing in stalls, taking friend's food without permission, taking friend's goods without permission, giving false reports in financial matters, stealing a friend's internet package. Laziness is also in the spotlight of informants, and this is in accordance with the results of the interview as follows:

Researchers: "According to you, what are forms of actions, which you see are currently conducted by our friends, leading to acts of corruption?"

Informants: "It's cheating on a test since it means that he/she doesn't want to work hard and then gives some 'souvenirs' to the lecturer to get good grades."

(source: an interview with informant No. 7, March 7th, 2019).

"Cheating on a test, then copying others' work, and then taking sold foods and not paying for it... there are some friends who do that stuff..."

(source: an interview with informant No. 6, March 7th and 14th, 2019).

"Cheating on a test, then cheating on attendance list – they're lazy and then taking friend's foods or things without permission, just taking it... well, if they like to do that it can then become a habit."

(source: an interview with informant No. 8, March 14th, 2019).

"Many actions can be the seeds of corruption in the future, for example, cheating, taking food rations more than specified at the time of activity – it's greedy, keep picking up friend's stuff without permission ... copying others; work, give bribes to pass, like to be late then petty corruption such as profiting from buying food and beverages."

(source: an interview with informant No. 17, March 21, 2019)

Similar answers were also given by Informant No. 20 and 22.

"I think there are many actions now that I see in schools that will lead to future acts of corruption such as cheating, taking other people's work - plagiarism then grabbing friends' goods without permission ... including taking a friend's internet package, copying others' works, bribing, then like skipping and stealing food in the canteen."

(Source: an interview with informant No. 29, March 21st and 28th, 2019)

"What is clear is cheating, copying others' works, giving financial statements that are not in accordance with reality and taking too much food when activities on campus are despicable and can be a forerunner to corruption."

(Source: an interview with informant No. 25, March 21st and 28th, 2019).

Furthermore, efforts to eradicate corruption are very important to give early to school and university students through learning. During the learning process, the teacher/lecturer is required to insert anti-corruption values as outlined in his learning strategy. (Siswandari, et.al, 2017; Ngang & Chan, 2015;

Ponemon, 1993). This is consistent with the results of the interview as follows:

Researchers: "What is your opinion when teachers internalize or express good values such as honesty, responsibility, and discipline during the learning process?"

Informants: "I am just happy and strongly agree that we become better quality students, since education is character education, right?"

(source: an interview with informant No. 3, March 28th, 2019).

"Very agree because, like, character education is important for us to be a good generation."

(source: an interview with informant No. 3, March 28, 2019).

The same thing was stated by informants no. 9, 19, 23, and 26.

Based on the results of the interview, the FGDs were then carried out by ten lecturers from Sebelas Maret University and produced 14 behaviors that were considered as potential triggers for corruption in the future. The 14 statements about the behaviors that trigger corruption in the FGD results are as follows.

- 1. Coming late to participate in teaching and learning activities
- 2. Cheating on test
- 3. Copying the works of others
- 4. Taking quote without citing the source
- 5. Borrowing stationery without permission
- 6. Borrowing clothes/other items without permission
- 7. Taking drink or food without permission
- 8. Taking friend's internet quota without permission
- 9. Bribing, by offering food or other types, intended for easing business
- 10. Ordering food items more than provisions of the committee
- 11. Taking sold food items without paying them
- 12. Skipping classes
- 13. Providing false financial data intended for personal gain
- 14. Not participating in group work, only leaving the name

Based on the results of the FGD in the form of 14 behaviors, instruments were then arranged, which were distributed to respondents directly and also uploaded to Google Forms through http://bit.ly/SurveiPemicuKorupsi.

From direct and online data collection, it turns out that there are seven important behaviors that are seen as triggering corruption in the future. The seven behaviors in a row are:

- Bribing, by offering food or other types, intended for easing business
- 2. Cheating on test
- 3. Providing false financial data intended for personal gain
- 4. Copying the works of others
- 5. Taking sold food items without paying them
- 6. Ordering food items more than provisions of the committee
- 7. Taking quote without citing the source

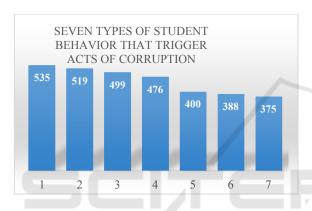


Figure 1 Numbers of respondents choosing the statement that triggered corruption

- 1= Bribing, by offering food or other types, intended for easing business
- 2= Cheating on a test
- 3= Providing false financial data intended for personal gain
- 4= Copying the works of others
- 5= Taking sold food items without paying them
- 6= Ordering food items more than provisions of the committee
- 7= Taking quote without citing the source

From Figure 1, it can be shown that around 80% of respondents said that bribing is the most potent trigger of corruption for future generations to commit acts of corruption. This result reinforces the results of the qualitative approach where almost all informants stated this had happened in schools and in universities.

This is indeed a chronic disease in some developing countries. In an almost same proportion, 78% of respondents said that cheating on a test is the seed of corruption. Meanwhile, more than 50% of respondents stated that copying the works of others,

providing false financial Data intended for personal gain, taking sold food items without paying them, ordering food items more than provisions of the committee, and taking quotes without citing the source are also considered triggers of corruption.

4 DISCUSSION

The habit of offering food or other things intended to ease things out can indeed be perceived as bribery (Aktan, 2015; Transparency International, 2018).

This emergence of a high proportion of university students' perception towards bribery act as a possible triggering behavior to corruption is quite shocking, considering that this act, besides already happened since their days of primary and secondary education, was chosen by respondents as the main trigger of future acts of corruption. It means that the acts of bribing by offering food or other things intended to ease things out should really be eradicated first before it becomes a culture that will give birth to future perpetrators of acts of corruption. The same goes for acts of cheating on a test and copying the works of others. All of these acts should be eradicated before the government in troubled to handle it, as many countries feel troubled in dealing with acts of corruption (Bussmann, Niemeczek, Vockrodt, 2017; Deng, 2018; D'onza, Brotini, Zarone, 2017; De Graaf, Hubert, Struwer, 2017; Moro, 2018; Oye, 2013; Peltier-Rivest, 2018; Pozgai-Alvarest, 2018)

Meanwhile, acts of cheating on a test and copying the works of others which are allowed to continue uninterrupted will eventually be habits and then culture. This condition tends to allow generation that lacks integrity, which becomes a great danger to continuity of a nation (Engelbrecht, Heine, Mahembe, 2017; Hubert, 2018; De Graaf, Hubert, Struwer, 2018)

Providing equal opportunities to citizens to get an education is a strategy of the Indonesian government that must be assessed as good (1945 Constitution). This opportunity contains two important meanings, namely educating the community and giving high dignity to each member of the community. What kind of education to a community that can accelerate social mobility in all areas of life so as to create a just and prosperous society? One important answer is to educate the public not to be corrupt (Sarmini, Swanda, Nadiroh, 2017). This can only be done through education. Through education will be born economists, lawyers and state administration, teachers, artists, doctors, scientists, politicians and so on, some of whom will become leaders of the nation

(Engelbrecht, Heine, Mahembe, 2017). This education is very important because only through acculturation education of a nation will grow higher (Siswandari et al., 2017; Valdovinos, Szymanski, Grabowska, 2019). Quality education will have a good impact on students at any level in terms of increasing knowledge, skills, and positive attitudes needed by the community. This good attitude includes an anti-corruption attitude. This anticorruption attitude will certainly encourage someone to be independent. If all members of the community are independent, then the expected logical outcome is an independent nation, which does not depend on other nations but remains active in establishing friendships with other nations as proof that Indonesia is a great nation.

Furthermore, giving high dignity to all children of the nation and awareness of dignity will have an impact on one's behavior. How through one's awareness that someone is ashamed to take other people's rights. Through his awareness, someone feels guilty and cancels to steal the part that is not for him. Through awareness of his dignity, someone is ashamed if he does not carry out his responsibilities in a timely and accountable manner.

Both of these meanings are related to efforts to strengthen the movement to build a strong anti-corruption generation. This movement must be strengthened because corruption is hampering the advance of acculturation and the most easily measured impact of corruption that it is inhibiting development.

Then what kind of education can accelerate the anti-corruption movement? The answer is only one, systemic anti-corruption life in schools. The HR element, learning tools, and available facilities should be designed in such a way as to prevent corruption. Teachers and lecturers must work even harder to combat the seven behaviors perceived by society as triggers of corruption. These seven behaviors initially seem ordinary and simple, but if teachers and lecturers do omission, this habit really has the potential for students, and they will commit acts of corruption in the future (Bocan, Lindahl, Mitrut, 2017). In addition, based on behavior theory, past behavior influences future behavior. It means if someone usually do certain behavior, this habit will influence his or her decisions to repeat his or her behavior in the future (Albarracin and Wyer, 2000; Glasman and Albarracin, 2006; Liu, Furrer, Sudharshan, 2001) Thus, all teachers must convince that their student does not lead to corruptive actions since those actions would be a bad habit which in turn may cause a terrible disease for community (Borcan,

Lindahl, Mitrut, 2017; Sumah, 2017). While combating the seven despicable behaviors, teachers and lecturers continually strive to cultivate anti-corruption behavior, namely Honesty, Responsibility and Discipline (Bussmann, Niemeczek, Vockrodt, 2017; Siswandari et al., 2017)

Honesty is the most important aspect that must be cultivated in schools and colleges (Engelbrecht, Heine, Mahembe, 2017; Huberts, 2018; Saleim & Bontis, 2009). Cultivating the behavior is programmed and sustained, and by integrating it into the curriculum i.e., the hidden curriculum for all subjects. Explicitly, acculturation of good behavior is integrated into the Teacher's Education Lessons Plan (Siswandari, et al., 2017; Wijaya, 2014: 24).

5 CONCLUSION

There are seven types of student behavior perceived by academic community as having potential in triggering acts of corruption: (1) bribing, by offering food or other types, intended for easing business; (2) cheating on test; (3) providing false financial data intended for personal gain; (4) copying the works of others; (5) taking sold food items without paying them; (6) ordering food items more than provisions of the committee; (7) taking quotes without citing the source.

These seven disgraceful behaviors should be eradicated early on. The eradication of these seven despicable behaviors can be carried out through learning by process cultivating honesty, discipline responsibility, (Bussmann, and Niemeczek, Vockrodt, 2017; Komalasari Saripudin, 2015; Siswandari et al., 2017). It should be conducted programmatically, sustainably, in an ICTbased education and learning, a democratic atmosphere, a positive working environment, and in an ethical way (Moro, 2018; Oye, 2013; Perltier-Rivest, 2018).

REFERENCES

Aktan, C.C. 2015. Political Corruption: An Introductory Study On Terminology And Typology. International Journal Of Social Sciences And Humanity Studies Vol 7 (1), pp 47-66

Albarracin.D, Wyer.R.S. 2000. The Cognitive Impact of Past Behavior: Influences on Beliefs, Attitudes, and Future Behavioral Decisions. Journal of Pers Social Psychology. Vol.79(1), pp. 5-22

- Borcan.O, Lindahl.M, Mitrut.A. 2017, Fighting Corruption in Education: What Works and Who Benefits? American Economic Journal: Economic Policy, Vol. 9(1), pp.180–209
- Bussmann, K.D, Niemeczek. A, Vockrodt.M. 2017. Company culture and prevention of corruption in Germany, China, and Russia. European Journal of Criminology. Vol. 15(6)
- Cameron.R. 2009. A Sequential Mixed Model Research Design: Design Analytical and Display Issues. International Journal of Multiple Research Approaches. Vol.3(2), pp.140-152
- Capasso, Salvatore & Santoro, Lodovico. 2018. Active and Passive Corruption:
- Theory and Evidence. European Journal of Political Economy, Vol.52, pp.103-119.
- Creswell.JW. 2007. Qualitative Inquiry & Research Design: Choosing Among Five Approaches. Thousand Oaks: Sage Publication
- Creswell, J. W. 2013. Qualitative inquiry and research design: Choosing among five approaches (3rd ed.). Thousand Oaks, CA: Sage
- De Graaf, G, Hubert, L, Struwer, T. 2018. Integrity Violations and Corruption in Western Public Governance: Empirical Evidence and Reflection from the Netherlands. Journal of Public Integrity Volume 20 (2), pp 131-149
- Department of International Development. 2015. Why corruption matters: understanding causes, effects and how to address them Evidence paper on Corruption. UK. Chapter 2 pp. 3-73. Website: www. gov.uk/dfid.
- D'onza, G, Brotini,F & Zarone, V. 2017 Disclosure on Measures to Prevent Corruption Risks: A Study of Italian Local Governments, International Journal of Public Administration, Vol. 40(7),612-624, DOI: 10.1080/01900692.2016.1143000
- El-Rayess, A.S and Mansur, N.N. 2016. Favor Reciprocation Theory In Education: New Corruption Typology. International Journal of Educational Development. Vol. 50, pp.20-32
- Engelbrecht, Amos & Heine, Gardielle & Mahembe, Bright. 2017. Integrity, Ethical Leadership, Trust And Work Engagement. Leadership & Organization Development Journal. Vol.38. pp 368-379
- Gentles, S. J., Charles, C., Ploeg, J., & McKibbon, K. A. 2015. Sampling in qualitative research: Insights from an overview of the methods literature. The Qualitative Report, 20(11), 1772-1789.
- Glasman.L.R and Albarracin.D 2006. Forming Attitudes That Predict Future Behavior: A Meta-Analysis of the Attitude–Behavior Relation. Psychology Bulletin. Vol. 132(5), pp.778-882
- Hasil Catatan ICW Angka Kasus Korupsi di Indonesia. 2018. downloaded on 20 Juli 2019 from http://www.antikorupsi.org
- Huberts. L. W. J. C. 2018. Integrity: What it is and Why it is Important, Journal of Public Integrity Volume 20, pp 518-532
- Idid,S.A.& Arandas, M.F. 2016. Professional Values, Ethics and Professionalism of Public Relation

- Practitioners. Malaysian Journal of Communication DOI: 10.17576/JKMJC-2016-3201-17
- ICW. 2018. Laporan Tren Penindakan Kasus Korupsi Tahun 2018
- Komisi Pemberantasan Korupsi Republik Indonesia. 2019. KPK Anti-Corruption Learning Centre. downloaded on 29 Juli 2019 from https://aclc.kpk.go.id.
- Komalasari, K. & Saripudin, D. 2015. Integration of Anti-Corruption Education in School's Activities. American Journal of Applied Sciences, 12 (6), 445-451.
- Knox, C. 2009. Dealing with Sectoral Corruption in Bangladesh: Developing Citizen Involvement. Public Administration and Development 29 (2), pp. 117-132.
- Liu. B.S, Furrer.O, Sudharshan.D. 2001. The Relationships Between Culture and Behavioral Intentions Toward Services. Journal of Service Research, Vol.4(2), pp.118-129
- Mamitovaa, Z.A., et al. 2016. On Certain Aspects of Acts of Corruption Countermeasures. International Journal Of Environmental & Science Education.Vol.11 (13), pp. 5857-5871
- Mele, D. 2005. Ethical Education in Accounting:Integrating Rules, Values and Virtues.

 Journal of Business Ethics Vol.57, pp. 97–109
- Miles, M. B., Huberman, A. M., & Saldaña, J. 2014. Qualitative data analysis: A methods sourcebook (3rd ed.). Thousand Oaks, CA: Sage
- Moro, S.F. 2018. Preventing Systemic Corruption In Brazil. Daedalus journal. Vol. 147 (3) pp 157-168.
- Newman, W. Lawrence. 2014. Social Research Methods: Qualitative and Quantitative Approaches. New Jersey: Pearson
- Ngang, T.K. & Chan, T.C. 2015. The Importance of Ethics, Moral and Professional Skills of Novice Teachers. Procedia - Social and Behavioral Sciences. Vol.205 pp. 8–12
- Oye, N. D. 2013. Reducing Corruption in African Developing Countries: The Relevance of E-Governance. Greener Journal of Social Science. Vol. 3(1), pp. 6-13.
- Pane, M.M., & Patriana, R. 2016. The Significance of Environmental Contens In Character Education For Quality of Life. Procedia-Social And Behavioral Sciences, Vol.222, pp.244-252.
- Peltier-Rivest, D. 2018. "A model for preventing corruption", Journal of Financial Crime, Vol. 25 No. 2, pp. 545-561. https://doi.org/10.1108/JFC-11-2014-0048
- Peraturan Pemerintah Nomor 55 Tahun 2012 tentang Strategi Nasional Pencegahan dan Pemberantasan Korupsi Jangka Panjang Tahun 2012-2025.
- Ponemon, L.A. 1993. Can Ethics Be Taught In Accounting?. Journal of Accounting Education. Vol.11, pp.185-209.
- Pozgai- Alvarez, J. 2018. The Political Cycle of Fighting Corruption: Peru's Experience with its First National Anti-Corruption Commission. Stability, International Journal of security and Development. Vol 7(1) pp 1-19. DOI: https://doi.org/10.5334/sta.600

- Saleim, Ahmed & Bontis, Nick. 2009. The Relationship between Culture and Corruption: A Cross National Study. Journal Of Intelectual Capital. Vol. 10(1), pp. 165-184
- Sarmini, Swanda, nadiroh. 2017. The Importance Of Anti Corruption Education Teaching
 - Materials For The Young Generation. Journal of Physics: Conf. Series 953 (2018) 012167 doi:10.1088/1742-6596/953/1/012167
- Seregig, I.K. 2018. Motives Of Criminal Acts Of Corruption In Indonesia. Yustisia Vol. 7(2), pp. 228-246
- Sharpe, R. 2014. What Does It Take to Learn in Next Generation Learning Spaces?. International Perspectives on Higher Education Research, Vol.12, pp.123-145
- Siswandari. 2015. Statistika Computer Based. Cetakan ke-2. Surakarta: UNS Press.
- Siswandari, Susilaningsih, Sumaryati, Muchsini B. 2017. Incorporating Transferable Skills into a Pre-service Teacher's Education Lesson Plans: A Case Study of an Accounting Course. Pertanika Journal of Social Science & Humanities. Vol.25 (S), pp. 259 –272
- Sumah.S. 2017. Corruption, Causes, and Consequences, Open Access Peer-reviewed Chapter. http://dx.doi.org/10.5772/intechopen.72953
- Tashakkori, Abbas, and Charles, Teddlie. 2009. Foundations of Mixed Methods Research. Thousand Oaks: Sage Publication
- Transparency International. 2018. Corruption Perceptions Index 2018. Downloaded on 20 Juli 2019 from https://www.transparency.org/cpi2018.
- Undang-Undang No. 20 Tahun 2001 tentang Pemberantasan Tindak Pidana Korupsi.
- Valdovinos, I.A, Szymanski, M, Grabowska, K. 2019. Revisiting Corruption and Culture – Are the Really Cultures More Prone to Corruption? Forum Scientiae Oeconomia. Vol. 7(1), pp 103-120
- Wijaya, David. 2014. Pendidikan Antikorupsi Untuk Sekolah dan Perguruan Tinggi. Jakarta: Indeks.
- Yin, R. K. 2014. Case study research: Design and Methods (5th ed.). Thousand Oaks: Sage.