

# ANTI-CORRUPTION EDUCATION IN AN INDONESIAN GOVERNMENT-AFFILIATED ACADEMY: GRADUATES' PERSPECTIVES ON HOW EDUCATION INFLUENCED THEIR BEHAVIOUR IN THEIR WORKPLACE

Nungki Awalya Ramdhani\*

Ministry of Law and Human Rights, Indonesia

E-mail : [nungki.awalya@gmail.com](mailto:nungki.awalya@gmail.com)



©2023 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC-BY-SA) license (<https://creativecommons.org/licenses/by-sa/4.0/>)

DOI : <http://dx.doi.org/10.30983/educative.v8i2.7357>

\*Correspondent Author

Submission: October 25, 2023	Revised: December 21, 2023	Accepted: December 30, 2023	Published: December 31, 2023
------------------------------	----------------------------	-----------------------------	------------------------------

## Abstract

Preventing corruption through education programs is considered beneficial to the current efforts to curb corruption in Indonesian government sector. The present study explores how an anti-corruption educational program in a government-affiliated academy can influence the academy's graduates. Three graduates of the academy who have worked in the government sector participated in this research. This qualitative study conducted semi-structured interviews with each participant. Kirkpatrick's four-level evaluation model was used as the theoretical basis for assessing the impact of learning result in behavioural changing in the workplace. The findings of this study provide evidence that the anti-corruption program is positively linked to positive behaviour promoting anti-corruption values in the workplace. The participants perceived that the program helped them to develop a better understanding of the existing rules and regulations pertaining to corruption, changed their paradigm about corruption, and equipped them with the ability to be agents of change within the organisation.

**Keywords:** Anti-Corruption Education, Educational Evaluation, Government-Affiliated Academy

## Abstrak

Pencegahan korupsi melalui program pendidikan dipandang bermanfaat dalam upaya pemberantasan korupsi di sektor pemerintahan Indonesia saat ini. Penelitian ini mengeksplorasi bagaimana program pendidikan antikorupsi di sekolah kedinasan yang berafiliasi dengan pemerintah dapat mempengaruhi alumni instansi pendidikan tersebut. Tiga alumni yang bekerja di sektor pemerintahan berpartisipasi dalam penelitian ini. Penelitian kualitatif ini melakukan wawancara semi terstruktur kepada masing-masing partisipan. Model evaluasi empat tingkat Kirkpatrick digunakan sebagai landasan teori untuk menilai dampak hasil pembelajaran terhadap perubahan perilaku di tempat kerja. Hasil penelitian ini menunjukkan bahwa program antikorupsi berhubungan positif dengan perilaku positif yang mempromosikan nilai-nilai antikorupsi di tempat kerja. Para peserta menyatakan bahwa program tersebut membantu mereka mengembangkan pemahaman yang lebih baik mengenai peraturan dan perundang-undangan terkait anti korupsi, memperluas paradigma mereka tentang korupsi, dan membekali mereka dengan kemampuan untuk menjadi agen perubahan dalam organisasi.

**Kata Kunci:** Pendidikan Anti Korupsi, Evaluasi Pendidikan, Sekolah Kedinasan.

## Introduction

Anti-corruption education is believed to be an effective method of complementing the current mechanisms in place to combat corruption in Indonesia; at present, these approaches are dominated by the legal approach, employing prosecution and punishment<sup>1</sup>. From a historical perspective, beginning in 1998, the country

underwent a massive change that is known as the Reformation Era<sup>2</sup>. This event began with a public outcry against the unprofessional conduct of the government, which resulted in the impeachment of President Suharto, who had led the country for thirty years<sup>3</sup>. The protestors had several demands, which included the eradication of corruption, collusion and nepotism<sup>4</sup>. To support this attempt at reform, the government promulgated anti-corruption policies and created the Corruption

<sup>1</sup> T. Suryanto and others, 'Preventing the Acts of Criminal Corruption through Legal Community Education', *Journal of Social Studies Education Research*, 9.2 (2018), 138–59.

<sup>2</sup> J Hutton, 'Is Indonesia's Reformasi a Success, 20 Years after Suharto?' | South China Morning Post', 2018;

Sofie Arjon Schütte, 'Against the Odds: Anti-Corruption Reform in Indonesia', *Public Administration and Development*, 32.1 (2012), 38–48 <<https://doi.org/10.1002/pad.623>>.

<sup>3</sup> Hutton.

<sup>4</sup> Hutton.

Eradication Commission, or Komisi Pemberantasan Korupsi (KPK), in 2003<sup>5</sup>. Nonetheless, nearly twenty years on from the Reformation Era, corruption continues to occur on a wide scale, albeit with different motives<sup>6</sup>. It would seem that attempting to eradicate corruption through law and punishment alone – as the current approach aims to do – is insufficient. Thus, a more robust strategy that prevents corruption through education needs to be implemented.

The majority of the literature suggests that it is essential to implement anti-corruption education in various settings, including the business sector, public sectors and/or educational institutions. In the business sector, for example, Manning contends that the current neoliberal trend, which prompts business to focus on maximising profit, tends to result in the ethical perspective being overlooked, hence leading to what he calls an ethical deficit<sup>7</sup>. Moreover, Hauser notes that fraud in the international business sector does not seem to have decreased, despite governments and companies deeming efforts to fight against it as a priority<sup>8</sup>. Meanwhile, regarding the public sector, the decline of public trust is becoming a trend due to the high number of cases in which its authority is misused; these have occurred not only in developing countries<sup>9</sup>, but also in developed countries such as Australia<sup>10</sup>. Finally, educational institutions also attempt to promote anti-corruption programs due to a lack of academic integrity, which may be the root of corruption<sup>11</sup>.

The KPK states that at least five higher education institutions in Indonesia have implemented such a program, including two government-affiliated academies<sup>12</sup>. According to

Government Regulation of The Republic of Indonesia Number 14 Year 2010, Government-affiliated Academies, called *Pendidikan Kedinasan* in Indonesia as professional education that organized by the Ministry, other ministries, or non-ministerial government agency to improve abilities and skills in carrying out official duties for civil servants and prospective civil servants. There are more than 20 ministries or agencies that have established government-affiliated academies. The anti-corruption programs implemented in some government-affiliated academies are a respectable start to the anti-corruption process, since these educational settings are strategic settings for the promotion of anti-corruption values in the public sector.

Particularly in the Indonesian context, anti-corruption education in public sectors is essential, since it is one of the areas which most susceptible to reoccurring corruption. The latest report from Indonesia Corruption Watch (ICW) on trends in corruption, published in 2018, reveals that civil servants are the most frequent perpetrators of fraud out of all professions<sup>13</sup>. Although the government has expended massive efforts since 2006 to reform the bureaucratic system in order to establish better governance<sup>14</sup>, corruption cases still occur due to the gaps that enable some persons to maintain corrupt practices. It would appear that bureaucratic reform cannot stand alone, but instead needs to be complemented by the personnel development approach. The critical qualities of an individual that may support such reforms is anti-corruptive behaviour. Therefore, the role of education programs could be enhanced.

<sup>5</sup> Schütte.

<sup>6</sup> Hutton.

<sup>7</sup> Paul Manning, 'Embedding Anti-Corruption in the MBA Curriculum: Reflections on a Case History Analysis of Affinity Fraud', *Journal of Global Responsibility*, 9.1 (2018), 111–29 <<https://doi.org/10.1108/JGR-06-2017-0035>>.

<sup>8</sup> Christian Hauser, 'Fighting Against Corruption: Does Anti-Corruption Training Make Any Difference?', *Journal of Business Ethics*, 159.1 (2019), 281–99 <<https://doi.org/10.1007/s10551-018-3808-3>>.

<sup>9</sup> Suryanto and others.

<sup>10</sup>

<sup>11</sup> Elena Denisova-Schmidt, Martin Huber, and Yaroslav Prytula, *The Effects of Anti-Corruption Videos on Attitudes towards Corruption in a Ukrainian Online Survey*, 2019.

<sup>12</sup> Rachman, 'KPK Harap Pendidikan Antikorupsi Diimplementasikan Di Seluruh Kampus', 2019, 2019.

<sup>13</sup> W Alamsyah, L Abid, and A Sunaryanto, *Laporan Tren Penindakan Kasus Korupsi Tahun 2018*, 2018.

<sup>14</sup> Yulian Wihantoro and others, 'Bureaucratic Reform in Post-Asian Crisis Indonesia: The Directorate General of Tax', *Critical Perspectives on Accounting*, 31 (2015), 44–63 <<https://doi.org/10.1016/j.cpa.2015.04.002>>.

Although anti-corruption educational programs have already been implemented in certain institutions, there is a paucity of research on this topic, specifically on government-affiliated academy context. A substantial number of such anti-corruption programs are implemented in the education sector, ranging from kindergarten<sup>15</sup> to tertiary education<sup>16</sup>. The Ministry of Education issued an anti-corruption guidebook for universities in 2011<sup>17</sup>. The programs vary in form: these range from honesty canteen programs<sup>18</sup> to digital comics<sup>19</sup>, traditional games<sup>20</sup>, and workshops<sup>21</sup>. The approaches adopted also range from law<sup>22</sup> to religion<sup>23</sup> and character-building<sup>24</sup>. These current trends reveal the enthusiasm among educators for engaging in anti-corruption promotion efforts in the education sector. Besides, some programs are initiated in the government sector<sup>25</sup>. KPK, as the main government anti-corruption body, and Indonesian Corruption Watch, as a non-government organisation, also actively deliver training to many sectors<sup>26</sup>.

Nonetheless, there has been limited study of these existing programs, particularly as regards the evaluation of the learning programs. These existing research on anti-corruption education programs mostly focus on measuring students' satisfaction with the program or their knowledge of the

learning outcomes. Accordingly, a research question is proposed:

What are the graduates' perceptions of the influence of anti-corruption education programs in the Indonesian government-affiliated academy on their behaviour in the workplace?

This question may be divided into two sub-questions, which are as follows:

1. What are the graduates' perceptions of the anti-corruption education program in the Indonesian government-affiliated academy?
2. How did this program influence the graduates' behaviour in their workplace in the public sector?

The study aims to explore an anti-corruption program that has been implemented in a government-affiliated academy in Indonesia for seven years in a row. Students in diploma four programs receive one unit of this program, undertaking one day of related class activities each week for sixteen weeks. Biggs describes the importance of constructive alignment in a learning program; this involves the correlation of three elements, namely curriculum, implementation and evaluation<sup>27</sup>. Therefore, a study needs to be conducted to determine whether the program implementation achieves its expected learning outcome and has a long-term impact on the graduates' working life experience.

<sup>15</sup> D Pujiati, M. C Handini, and M Asmawi, 'The Effect of Self-Control on Anti-Corruption Attitude on Students of Kindergartens in Central Java Province', *Jurnal Indria (Jurnal Ilmiah Pendidikan Prasekolah Dan Sekolah Awal)*, 4.2 (2019), 99–108.

<sup>16</sup> C Wibowo and G. Irianto, 'Persepsi Mahasiswa Akuntansi Tentang Penyelenggaraan Pendidikan Anti Korupsi Di Perguruan Tinggi', *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi Dan Bisnis Universitas Bravijaya*, 3.1 (2014).

<sup>17</sup> N. T Puspito and others, *Pendidikan Anti Korupsi Untuk Perguruan Tinggi* (Jakarta: Kemendikbud, 2011).

<sup>18</sup> Kokom Komalasari and Didin Saripudin, 'Integration of Anti-Corruption Education in School's Activities', *American Journal of Applied Sciences*, 2015 <<https://doi.org/10.3844/ajassp.2015.445.451>>.

<sup>19</sup> Sigit Rais and Mahendra Wijaya, *446 ANTI-CORRUPTION EDUCATION THROUGH THE UTILIZATION OF DIGITAL COMIC BOOK*.

<sup>20</sup> Auliya Aenul Hayati and Dede Trie Kurniawan, 'Analysis and Identification of the Value of Anti-Corruption Education in Indonesian Traditional Games', 429.Icasseth 2019 (2020), 75–78 <<https://doi.org/10.2991/assehr.k.200402.017>>.

<sup>21</sup> Suryanto and others.

<sup>22</sup> Saldi Isra and others, 'Obstruction of Justice in the Effort to Eradicate Corruption in Indonesia', *International Journal of Law, Crime and Justice*, 51 (2017), 72–83 <<https://doi.org/10.1016/j.ijlclj.2017.07.001>>; Suryanto and others.

<sup>23</sup> Kasinyo Harto, 'Pendidikan Anti Korupsi Berbasis Agama', *Intizar*, 20.1 (2016), 121–38.

<sup>24</sup> Sri Sulistyawati, Risnawaty Risnawaty, and Nelvitia Purba, 'Anti Corruption Education Through Characters Building Value', *IOSR Journal of Humanities and Social Science*, 22.01 (2017), 07–11 <<https://doi.org/10.9790/0837-2201020711>>.

<sup>25</sup> Suryanto and others.

<sup>26</sup> F Agus, 'ICW Luncurkan Aplikasi Akademi Antikorupsi', 2019, 2019; S. A Harjanto, 'KPK Latih 17 Profesor Sebagai Penyuluh Antikorupsi', 2020, 2020; Schütte.

<sup>27</sup> J. B Biggs, *Teaching for Quality Learning at University: What the Student Does* (London, England: Open University Press, 2011).

This study may be of benefit to many parties. Through this study, I intend to observe both how this program may affect the students and how it may benefit the organisation in a broader context. First, by gathering information about the impact on the graduates, it may be possible to implement improvements within the relevant organisation. Furthermore, the finding of this study may prompt other similar organisations, whether government-affiliated academies or other universities in Indonesia, to implement the same type of program and using the program under study as the pilot. Therefore, if a more significant effort is undertaken on the national scale, the present research may contribute to helping the nation in addressing fraud cases in a broader context.

Evaluation is an essential part of a learning program if it is to be ensured that the program can achieve the expected learning result<sup>28</sup>. In the higher education context, the results of assessment may provide valuable information for external stakeholders, such as policymakers, workforce representatives, accrediting organisations, and prospective students<sup>29</sup>. Kirkpatrick and Kirkpatrick’s four-level evaluation model is viewed as a comprehensive and systematic approach to aligning criteria for learning program effectiveness by adapting a popular organisational training evaluation framework<sup>30</sup>. Praslova suggests that the implementation of this approach in the higher education context is beneficial, as it includes specific indicators of criteria achievement<sup>31</sup>.

**Table 1.** Kirkpatrick’s four-level evaluation model

Level	Measure	Explanation	Tools
1	Reaction	Measuring learners’ satisfaction of the program, whether they like it or not, and whether it is beneficial for their job.	Survey or question naire

2	Learning	Measuring the learning outcome.	Pre-test and post-test
3	Behaviour	Measuring the behavioural changing after the training. It is essential to see whether the knowledge, skills and attitudes learned in the program transfer to the job.	Survey, question naire, interview, 360-degree evaluation.
4	Result	Measuring the training result at the organisation level, whether the training cost is paid off (e.g. sales increase)	e.g. Measuring managerial strategy level of the budget of training and the return.

Table 1 presents a summary of Kirkpatrick and Kirkpatrick’s four-level evaluation model. Level 1 focuses on participants’ reaction to a program, level two focuses on learning outcome, level three focuses on behavioural change, and level four focus on the institutional changes<sup>32</sup>. Of these four levels, level three is the most relevant to this study, as it can assist with answering the research question related to the participants’ behavioural changes. Kirkpatrick & Kirkpatrick describe behavioural changes as being measured by evaluating whether the knowledge, skills and attitudes learned in the training program are effectively applied in the workplaces following completion of the program<sup>33</sup>. If we survey the current literature pertaining to anti-corruption education programs, evaluation is mostly limited in level one and two<sup>34</sup>. Meanwhile, most of those programs are expected to change the behaviour of the graduates who participate in them. In this study, evaluation level three will be implemented to assess how this intervention program influences graduates’ behaviour.

<sup>28</sup> D Kirkpatrick and J Kirkpatrick, *Evaluating Training Programs: The Four Levels* (San Francisco, California: Berrett-Koehler Publishers, 2006); Biggs.

<sup>29</sup> Ludmila Praslova, ‘Adaptation of Kirkpatrick’s Four Level Model of Training Criteria to Assessment of Learning Outcomes and Program Evaluation in Higher Education’, *Educational Assessment, Evaluation and*

*Accountability*, 22.3 (2010), 215–25 <<https://doi.org/10.1007/s11092-010-9098-7>>.

<sup>30</sup> Praslova.

<sup>31</sup> Praslova.

<sup>32</sup> Kirkpatrick and Kirkpatrick.

<sup>33</sup> Kirkpatrick and Kirkpatrick.

<sup>34</sup> Agus; Harjanto; Schütte.

Regarding the results of level three evaluation, Kirkpatrick & Kirkpatrick advocate for considering some factors outside the training that may influence graduates' ability to implement their new knowledge, skills, and attitudes gained from the training<sup>35</sup>. They suggest that, apart from successful and beneficial training, a number of intrinsic and extrinsic factors may influence the graduates to change. Here, intrinsic motivation or desire is essential, while an enabling environment is also crucial to supporting the change. Kirkpatrick & Kirkpatrick delineate five types of climates in the workplace that influence change, whether positively or negatively: namely, requiring, encouraging, neutral, discouraging and preventing<sup>36</sup>. The first two are more likely to support graduates in implementing learning results in the workplace, while the other three are less supportive. Therefore, in conducting the third level of evaluation, this factor needs to be considered before it can be determined whether the learning program is applicable in the working place.

Kirkpatrick & Kirkpatrick suggest some guidelines to maximise the results of level three evaluation<sup>37</sup>. One of them is including levels one and two before doing level three, which may provide more comprehensive data compared to bypassing these previous steps. However, this small-scale project focuses on one interview session with each participant. In terms of the interview questions, Kirkpatrick & Kirkpatrick suggest emphasising questions related to what kind of behaviour is taught in the program<sup>38</sup>. Moreover, they also suggest exploring questions about changes in behaviour as the result of the training program and how graduates plan to apply such behaviour in the workplace. In this project, the questions asked of participants included the following: 'Can you recall any experiences of receiving anti-corruption unit in the government-affiliated academy (tertiary education)?'. 'How do you perceive the benefit of the program after graduating and working in the public sector?', and 'How might the knowledge, understanding or skills you gained from the program influence your current working experiences? Could you tell me

more about opportunities and challenges to implementing the knowledge, skills and attitude you gained from the program in your professional workplaces?' (see Appendix B). The interview began with factual questions, which explore information about the program. Follow-up questions were then asked about their perceptions, including their perceptions about the program, the program's influence, and how they have applied the knowledge, skills and attitude learned from the program in their workplaces.

### Research Method

The methodology chosen for this study was narrative inquiry, which is a qualitative methodology consisting of a set of human stories. These stories can provide a researcher with a rich framework, enabling them to investigate the way humans experience the world<sup>39</sup>. This methodology shifts the attention from what is happening to how people make sense of what is occurring<sup>40</sup>.

Three respondents were invited to participate in the study. The criteria for selecting participants were as follows: graduates of a government-affiliated academy, undertook an anti-corruption education unit during their studies before working for the Ministry, and currently employed in the Indonesian public sector. The participants in this research were three graduates of an Indonesian government-affiliated academy named Tia, Nita and Ando. Graduates of this academy work as civil servants in government institutions, specifically in the Ministry of Finance. Researcher invited participants employed in different units and positions within the Ministry of Finance. This variation may enrich the research material due to the different points of view and experiences of different workplaces. The research participants, who are members of the researcher's network as Indonesian civil servants, were contacted by email and offered the opportunity to participate in the research. In this research, informed consent was

<sup>35</sup> Kirkpatrick and Kirkpatrick.

<sup>36</sup> Kirkpatrick and Kirkpatrick.

<sup>37</sup> Kirkpatrick and Kirkpatrick.

<sup>38</sup> Kirkpatrick and Kirkpatrick.

<sup>39</sup> Chunhong Liu and Ming Yu Tseng, 'Paradigmatic Variation in Hedging and Boosting: A Comparative Study of

Discussions in Narrative Inquiry and Grounded Theory Research', *English for Specific Purposes*, 61 (2021), 1–16 <<https://doi.org/10.1016/j.esp.2020.08.002>>.

<sup>40</sup> A Bryman, *Social Research Methods (5th Edition)* (New York, N.Y.: Oxford University Press, 2016).

obtained before the investigation. Besides, ethics approval was obtained from the Monash University Human Research Ethics Committee (MUHREC).

The following table presents the demographic data of research participants (Table 2).

**Table 2.** Demographic data of research participants

No	Name (Pseudo)	Professional Background
1	Tia	Tax Auditor in Directorate General of Taxes, previously staff at Public Relations Division
2	Nita	Staff of Procurement Regulation Directorate in Directorate General of National Assets
3	Ando	Staff of Intelligence Strategic Study in Directorate General of Taxes, previously an Account Representative

Table 2 reveals that the participants completed Diploma Three in the similar academy and worked for the ministry for around seven years before continuing their Diploma Four education. Overall, the participants have between 10 and 11 years of experience in total as government officers in the ministry. Tia works as an auditor and previously worked for the Public Relations Division. Nita works at the Procurement Regulation Directorate in the Directorate General of National Assets and has occupied a similar position throughout her whole career. Ando works for the Intelligence Strategic Study in the Directorate General of Taxes and previously worked as an account representative before pursuing his Diploma Four education. The three participants work in different units with different job descriptions; these different jobs also come with different risks of corruption.

Data were generated via an interview with each participant. Due to the Covid19 pandemic and associated government restrictions on gathering in person<sup>41</sup>, all interviews with participants were conducted via Zoom calls. The interviews were recorded and then transcribed. The discussion was conducted in the Indonesian

language, as this is the participants' first language, meaning they could better express and explain their experiences in a holistic and more comfortable context. The interviews were between 30-40 minutes in length for each participant. A semi-structured interview was selected to enable the researcher to explore the participants' perspectives. An interview guide was developed, consisting of a list of questions covering the topics considered appropriate to address based on the research inquiries. The questions were employed flexibly, leaving room for the participants to explore their answers, particularly as regarded how they perceived their world in relation to the topic. This allowed the researcher to approach the material in a more explorative manner. Moreover, it enabled the interviewees to answer the questions in more depth, thus enabling the required verisimilitude to be reached.

All participants were asked to reflect on a memory of the anti-corruption program implementation in their academy. Generally speaking, all of them participated in programs with a similar format, consisting of two credit units in their first semester of Diploma Four education. Three main issues appear at this point, namely the teacher, the topic, and the activities. First, each participant had a different teacher with a different background. Tia reported that her teacher taught at the academy, while Ando's teacher was a trainer at the Ministry of Finance Training Centre. By contrast, Nita's teacher was an anti-corruption activist who was actively involved in anti-corruption activities and seminars in the country. Regarding the topics addressed, these were dominated by law, ethics, and regulation. Besides, the participants also received material about corruption, including theories regarding the cause and impact of corruption. Finally, they all received instruction regarding anti-corruption issues from different countries. The learning activities always began with a lecture. Classroom activities such as case studies and discussion were also commonly

<sup>41</sup> L. M Beers, 'Coronavirus Fines: Victorians Face \$1600 Penalty under Stage Three COVID Laws | 7NEWS', 2020.

conducted, with varied topics, such as the risk of corruption in their working environment, or corruption cases in the past or present. In addition, a review of journal articles related to the success of anti-corruption activities in other countries was also explored. Some additional activities, such as presentations, were also conducted, with one of the interviewees relating an experience of conducting campaign activities in senior high schools.

### **Finding and Discussion**

From the explanations of program implementation, there are three main influences perceived by the graduates: improving knowledge and understanding about the laws and regulations pertaining to corruption, changing paradigms of corruption, and promoting agents of change. Moreover, participants also expressed the importance of an enabling environment that allows them to apply new behaviours.

### **Findings**

#### ***Perceived Influence on Improving Knowledge and Understanding about Corruption-Related Laws and Regulations***

Perceived influence on improving knowledge and understanding about corruption-related laws and regulations

All respondents agreed that the program had trained them to be more aware of corruption cases by facilitating the learning and understanding of Government and Ministry rules and regulation. They stated that, in some instances, corruption might occur not due to a willingness to do evil, but rather the absence of understanding. As Tia stated, “The question of what corruption is, especially in the content of Law No. 31 of 1913 and ministry regulation, is intended to open more insight into what activities are actually categorised as corruption.” She also added:

“Because maybe a lot of habits are familiar, according to our culture, but it turns out that if we review them based on the law, those habits are illegal. Gratification, for example, although it is not justified, is common in our culture. But after investigating it and studying the laws and codes of ethics, we develop more of an understanding that the

things that used to be considered acceptable are actually unacceptable.”

‘Gratification’, here, is one of the most common types of corruption found in Indonesia. It is a common cultural practice to give a gift as an expression of gratitude. However, receiving a reward as a favour for doing one’s job as a civil servant is not acceptable, as it is part of gratification according to law.

A similar explanation was also provided by Nita:

“Sometimes it (receiving gratification) seems to be considered as a part of the tradition or culture. If someone comes to me from the ministries or agencies, they generally come asking for help, because they do not understand the rules or the application. Usually, they come for a consultation. They like to bring mostly food or souvenirs. Well, it does not need to be like that, because it (helping) has become our duty as civil servants.”

She understands that her job is her duty; thus, receiving a gift is an unjustifiable action according to the regulations.

Ando also points out that the program helped him to sharpen his self-assessment. As he stated, “By learning about anti-corruption theory, the statutory provisions related to corruption, and internal regulations in the finance ministry associated with the code of ethics and gratification, I was able to conduct a personal evaluation of each case based on each existing condition”.

However, the issue of receiving gifts or other such favours may vary from case to case. Ando is aware that, in the field, the implementation may be not as easy as he first thought. In an example he provided of his time working as an account representative:

“Accepting or rejecting taxpayers’ invitations for lunch when I make a working visit to the taxpayer’s location is a difficult decision. I need to wisely interpret the applicable rules and ethical standards. On the one hand, accepting a taxpayer’s invitation to lunch may violate official regulations. However, refusing it would potentially damage the good relations with the taxpayer, as the

culture of the community where I was assigned might interpret refusal as rude. Meanwhile, a good relationship with the taxpayer is essential for my job of supporting the organisation in collecting tax.”

In their daily activities as civil servants, implementing their knowledge may not be as easy as the theory suggests. Ando needs to make decisions wisely, as his relations with the taxpayer are among the keys to his success in fulfilling his role as a tax account representative. Thus, he may make decisions on a case-by-case basis.

Besides, Tia then added that the training is not a guarantee that someone will not engage in corrupt behaviour:

“When it comes to the question of whether to commit corruption or not, actually, for me, a more significant influence comes from personal values that I uphold now, such as my religious and cultural values. So actually, since the learning program focuses on the law, the effect of the learning does indeed only make us more aware of which actions are legal or not legal.”

Most importantly, most of the graduates became more understanding and aware of which behaviours are categorised as corruption or unethical behaviour and which are not. Their understanding forms the basis for their future decision-making as civil servants.

### ***Perceived Influence on Changing Paradigms Related to Corruption***

Apart from improving their understanding of the regulatory perspective on corruption, participants stated that the program had changed their paradigm about the idea of corruption more broadly. In the general understanding, corruption is associated with the action of fraud, misuse of the national budget, bribery, falsifying the budget, procurement violations, etc. In this program, however, participants were told that corruption is more than that. A theory about corruption was brought up, that any gift received in favour for one’s position as a civil servant is categorised as corruption. This therefore corrects a widespread assumption that widespread gift-giving habits are

acceptable, since these are actually a form of gratification. Nita related her experience as follows: “The most common behaviours, or the most often found in the past, were usually not in the form of giving money, but like food or souvenirs instead”.

Meanwhile, Ando explains his new point of view about corruption:

“Before receiving these lessons, I viewed acts of corruption as limited to committing financial fraud that was detrimental to the state, like accepting bribes from taxpayers. After that lesson, I understood corruption in a broader sense, which was more reliant on the understanding of using my position as a civil servant to get personal benefits, and that this ran contrary to existing regulations and ethical standards. This personal benefit is not limited to whether I receive money that I am not entitled to but extends to any form of profit that I receive, such as in-kind benefits and improper facilities.”

Ando stated that corruption is not merely about bribery or huge amounts of money but extends to any personal benefit that they receive due to their position. Furthermore, Ando also mentioned another form of corruption, namely corruption at the level of policy-making:

“As a staff in the strategic intelligence study section, I am tasked with providing policy recommendations for the leaders. In this context, understanding what corruption is in a broad sense is very important. I have developed more understanding that corruption at the policy level may also occur. From a scientific basis, anti-corruption education has a positive impact in two respects: the first is protecting myself, and the second is protecting the interests of the country.”

This broader perspective is a significant understanding received from the training. Before receiving the training, graduates may generalise corruption in the way commonly understood by other people. However, as civil servants with various roles and job description, a broad knowledge of corruption is crucial. This issue of corruption at the level of policy-making also seems relevant to Nita; although she did not express this



perspective during the interview, her job description in the Procurement Directorate of the Ministry of Finance is closely related to this issue. As she explained:

“I am working in the Directorate General of State Asset Management, in the Ministry of Finance, and particularly in the Directorate of State Assets. I worked in this directorate for about five years. My primary duties and functions, among others, were to formulate policy related to the management of state property. So, we were responsible for making regulations, starting from the Ministry Regulations, and going on to the procedures or standards that apply.”

Moreover, the latest report from Indonesian Corruption Watch stated that procurement is the second most popular type of corruption after bribery within the country<sup>42</sup>. This policy-making is not free from the threat of intervention. Therefore, Nita potentially gained similar benefits to Ando.

In addition, the school also implements a policy that promotes the value of integrity and honesty. In particular, this school also has an unpopular regulation in place, that it will expel students who cheat on exams. Tia explains this as follows:

“Cheating is extremely unacceptable in this school. Cheating is unethical and can be the radix of future corruption. Once students are caught cheating, they will be expelled. This is not a popular regulation in Indonesia, though. During my time at school, there were students who were expelled for cheating, but more of the cases of expulsion were due to not achieving passing grades.”

This regulation, although not directly speaks about corruption, but there is similar spirit in promoting the importance of integrity and honesty for the students in general.

### ***Perceived influence on promoting agents of change***

Apart from student’s perceptions of the benefits of the program as regarding encouraging them to understand relevant laws and regulations

and broaden the paradigm through which they view corruption, the graduates perceived further influences on how they might potentially act as agents of change in their workplace. As Ando stated, “Employees who have an understanding of corruption have the opportunity to become agents of change for the organisations where they work”.

Ando then explained how they can act as agent of changes:

“Employees can prevent acts of corruption not only among themselves, but also among colleagues who may not understand the risks. Employees can also actively participate in the whistleblowing system for preventing fraud. Besides, acts of corruption carried out by civil servants are often based on the belief that other people take similar actions, and that it is not only themselves who are acting in violation of these anti-corruption regulations. Anti-corruption education can erode this understanding and collectively prevent corruption in government institutions.”

Agents of change may also contribute to the systemic change at an organisational level. Tia stated that in particular, within the Ministry of Finance, there is a unit named the Directorate of Internal Compliance and Apparatus Transformation, the function of which is to control internal systems and ensure that the staff conduct themselves ethically:

“Those who can improve the system, especially those at the head office who make the rules, decide how it will be, and that behaviour will be followed by implementation in the lower units. People like me, who work in the unit office, follow the rules set from above.”

These agent of change roles are strategic, since not all staff may have access to anti-corruption training. Meanwhile, the old corrupt behaviours still exist. As Tia stated, “There are people who still find it hard to get out of old habits”.

<sup>42</sup> Alamsyah, Abid, and Sunaryanto.

### ***Importance of the enabling environment***

In addition to the influence of the learning program on their working experience, all participants agreed that external factors might influence them in implementing the knowledge, skills and attitude they received during training. This external environment is primarily related to their environment in the workplace or the organisation. In general, the Ministry of Finance has a positive environment in promoting the anti-corruption value, as Ando stated, "The Ministry of Finance has an adequate corruption prevention framework".

Moreover, Tia emphasised the role of the working environment in terms of colleagues:

"Not all office environments are conducive to things like that, especially co-workers. Thank God, so far, I've always had a conducive work environment, and the people around me also have the same idea. So, I think I have not encountered significant hurdles. However, other friends might not be as lucky as I am, as there are people who still find it hard to escape the culture of the past."

Organisational policy and business processes also have an influence. For example, the organisation might create a working team as a control mechanism, a whistleblowing system, or a support system (e.g. a technological system). As Nita stated: "Sometimes it is applied in other offices, there are other factors that also turn out to be able to promote efforts to curb corruption, like installing CCTV".

Meanwhile, Tia also explained the working system that grants control to each team member:

"We work as a team, and the results of inspection reports are signed by all of the team members. Responsibility for the jobs that are linked to each other are divided among all members. If one person intends to do something dishonest, it will impact on all members. Therefore, we should be aware of,

understand and be mindful of what our team members do."

### **Discussion**

#### ***Influence on improving knowledge and understanding about corruption-related laws and regulations***

The understanding of rules and regulations is one of the primary areas of focus within the program implemented in the academy. This finding is in line with some other similar programs implemented in Indonesia, which also focus on the law and regulation aspects of the anti-corruption issue<sup>43</sup>. This understanding of laws and regulations can work in two ways. First, it helps graduates to identify which actions are categorised as illegal. Second, it helps them understand the legal risks of engaging in corrupt behaviour. This perception of having an improved understanding of rules and regulations is relevant to the idea of behavioural change as a result of the learning process. Kirkpatrick & Kirkpatrick suggest that transferring the results of the knowledge, skills, and attitudes received in the learning program is in turn the result of behavioural change<sup>44</sup>. Therefore, this finding demonstrates that the knowledge they obtain through the learning process is potentially well implemented in their working environment.

Although focusing attention on rules and regulation is beneficial, this approach could be insufficient when it comes to equipping students with the essential values related to anti-corruption. As Tia stated, the existing rules are at a national level (namely, Law Number 31 from the year 1913 regarding corruption) and an institutional level (Regulation of the Minister of Finance of the Republic of Indonesia Number 190 / PMK.01 / 2018, about the Code of Ethics and Code of Conduct of Civil Servants in the Ministry of Finance). If we observe the fact that, while the anti-corruption regulation was enacted in 1913, cases of corruption still occur<sup>45</sup>, it becomes apparent that additional and various approaches need to be considered. Some other approaches may also

<sup>43</sup> Isra and others; Suryanto and others.

<sup>44</sup> Kirkpatrick and Kirkpatrick.

<sup>45</sup> Alamsyah, Abid, and Sunaryanto.

strengthen the values of ethics and integrity value, like those implemented in other anti-corruption training programs.

Existing literature offers some different approaches to anti-corruption education programs. Character-building approaches can be chosen as an alternative or complement to the legal approach. Some training conducted in other countries emphasises character-building aspects such as moral awareness<sup>46</sup>, ethical values<sup>47</sup>, and integrity<sup>48</sup>. Moreover, as religion plays quite an important role in Indonesia, religious approaches may also be considered for selection. Marquette suggest that religion may potentially condemn corrupt behaviour due to its capability to influence and shape personal ethics and value systems<sup>49</sup>. These authors suggest that, in a country where religious actors are influential while corruption is seen to be normal, the role of the positive contribution made by spiritual values and actors should be considered. These varied approaches may result in a stronger effect for the graduates, since unethical behaviour is not only considered inappropriate due to the regulations, but also considered immoral in general.

### ***Influence on changing paradigms about corruption***

The perceived paradigm changes among the graduates is a part of behavioural change, which is in turn an essential part of learning result implementation in the workplace according to Kirkpatrick's evaluation model<sup>50</sup>. If the previous point has explored the implementation of new knowledge, this paradigm-changing can be considered part of the application of new attitudes as a result of the learning process. The graduates noted that they previously had common views about corruption that were actually

misconceptions (for example, assuming that corruption is about fraud and misuse of a government budget). While this view is not totally wrong, it is incomplete; for example, it fails to account for some common practices like receiving non-monetary gratification, or the possibility of corruption in the policy development process. Therefore, the graduates developed new paradigm about unethical behaviours that could be classified as different types of corruption.

This finding also confirms the work of Hauser who advocate that anti-corruption education programs are useful in promoting a refusal to justify unethical behaviour<sup>51</sup>. This suggests that the program successfully transfers the main idea of corrupt attitudes: namely, that corruption may not only involve incidents that are popular in the headlines, but also encompasses small actions like cheating, plagiarism, or invisible corruption at the policy development level. This new paradigm may equip the graduate with heightened awareness in the execution of their functions, as their job is varied and carries risks of engaging in corruption that extend beyond bribery or misusing the national budget. Moreover, their jobs are actually also corelated with external parties such as clients or other institutions. For this reason, this finding is also beneficial in other ways, since the existing literature mentions that corruption can be found not only in the government sector, but also in various other contexts such as the education sector<sup>52</sup> or the business sector<sup>53</sup>. Therefore, many job descriptions and environments may be at risk of corruption cases. Through the learning program, graduates can potentially come to hold anti-corruption values, and a more profound understanding of corruption can be translated into

<sup>46</sup> Manning.

<sup>47</sup> Jan Hinrik Meyer-Sahling and Kim Sass Mikkelsen, 'Codes of Ethics, Disciplinary Codes, and the Effectiveness of Anti-Corruption Frameworks: Evidence from a Survey of Civil Servants in Poland', *Review of Public Personnel Administration*, 42.1 (2022), 142–64 <<https://doi.org/10.1177/0734371X20949420>>.

<sup>48</sup> Denisova-Schmidt, Huber, and Prytula.

<sup>49</sup> Heather Marquette, Vinod Pavarala, and Kanchan K. Malik, 'Religion and Attitudes towards Corruption in

India: A Collective Action Problem?', *Development in Practice*, 24.7 (2014), 854–66 <<https://doi.org/10.1080/09614524.2014.942215>>.

<sup>50</sup> Kirkpatrick and Kirkpatrick.

<sup>51</sup> Hauser.

<sup>52</sup> AFP, 'Corruption in Indonesia Fuelled by Cheating Culture at Schools, Critics Say | South China Morning Post', 2013, 2018; Denisova-Schmidt, Huber, and Prytula.

<sup>53</sup> Hauser; Manning.

an understanding of different types of corruption risk in the workplace.

In addition, the school environment seems to support the paradigm of the importance of honesty, which is transferred not only through classroom activities but is also implemented at the level of regulation. Generally speaking, cheating is a widespread problem in Indonesian education, existing from the school level through to tertiary education and even adult education<sup>54</sup>. This habit of cheating from a young age may fuel corruption culture in the future<sup>55</sup>. By contrast, the academy instils discipline regarding academic integrity by implementing strict regulations pertaining to the academic integrity issue. This result is also relevant to the above literature review, which mentions the deficit of academic integrity as one of the reasons why implementing anti-corruption education is vital to the prevention of further and larger corruption cases<sup>56</sup>. These kinds of policies support attitude change among students by treating dishonesty more seriously. Thus, they tend to perceive corruption at every scale as a dangerous problem, which is an implementation of the learned attitude.

### ***Influence on promoting agents of change***

Influencing environment is a further step in the perceived influence of the anti-corruption program. This finding is also in line with the work of Gwekwerere<sup>57</sup>, who state that education that promotes change or development among the students can potentially prepare them to act as agents of change. Although not all Ministry staff receive anti-corruption training, those who receive

it may have a new impact on their working environment. Ando stated that there could be three levels of prevention: first for the graduates, second for his colleagues, and third for the organisation. As graduates of the program have been equipped with the knowledge, skills and attitude required to apply anti-corruption behaviours, they are expected to implement these new behaviours in the workplace<sup>58</sup>. When graduates apply these new behaviours, they will be likely to support the development of a positive climate and have a far-reaching impact.

In addition, this finding is also relevant to some existing research suggesting that, by applying methodologies such as Problem-Based Learning<sup>59</sup> and Case History<sup>60</sup> in an anti-corruption education program, students are more likely to apply skills such as problem-solving and critical thinking, among others. If we consider the implementation of the learning activities and program topics, the competencies taught in the program meet the character of 21st-century skills: namely, they are transversal, multidimensional and require higher-order thinking<sup>61</sup>. As noted above by participants, some of the teaching methodologies applied included discussion, problem-based learning, discussing and critiquing journal articles, and other approaches that are likely to foster such 21st-century skills. Each skill is beneficial for an agent of change in the organisation. For example, critical thinking may equip such agents to analyse the corruption risks in their workplaces, while problem-solving skills can encourage them to contribute to innovating in order to prevent corruption. Moreover, their communication skills

<sup>54</sup> Syaifur Rochman and Mimienaminah Sudjai'ic, *Students' Perspective on Cheating during the Assessment Process at Tertiary Level of Social and Political Sciences Faculty, Jenderal Soedirman University-Indonesia*, 2014; Rijadh Djatu Winardi, Arizona Mustikarini, and Maria Azalea Anggraeni, 'Academic Dishonesty among Accounting Students: Some Indonesian Evidence', *Jurnal Akuntansi Dan Keuangan Indonesia*, 14.2 (2017), 142–64 <<https://doi.org/10.21002/jaki.2017.08>>.

<sup>55</sup> AFP.

<sup>56</sup> Denisova-Schmidt, Huber, and Prytula.

<sup>57</sup> Yovita N Gwekwerere, Emmanuel Mushayikwa, and Viola Manokore, *Canadian and International Education / Education Canadienne et Internationale Empowering Teachers to*

*Become Change Agents through the Science Education In-Service Teacher Training Project in Zimbabwe*, 2013.

<sup>58</sup> Kirkpatrick and Kirkpatrick.

<sup>59</sup> Kempe Ronald Hope, 'Training to Curb Police Corruption in Developing Countries: A Suggested Framework', *International Journal of Police Science and Management*, 19.1 (2017), 3–10 <<https://doi.org/10.1177/1461355716674371>>.

<sup>60</sup> Manning.

<sup>61</sup> Kristina J. Kaufman, '21 Ways to 21st Century Skills: Why Students Need Them and Ideas for Practical Implementation', *Kappa Delta Pi Record*, 49.2 (2013), 78–83 <<https://doi.org/10.1080/00228958.2013.786594>>.

could help them to disseminate these values, especially to their colleagues. The skills learned during their campaign of communication to senior high students could train them for real campaigns to communicate these values to their colleagues in the workplace, since (as Tia stated) there are still people who fall into old habits. These skills are transferrable and will remain relevant when applied in different workplace situations.

In addition, the concept of the agent of change is relevant to the idea of organisational change<sup>62</sup>. Schein & Schein stated that both leaders and members of organisations play crucial roles in every organisational change<sup>63</sup>. Formal training and the existence of positive role models can positively support the change process. In this context, anti-corruption education may be categorised as formal education, while an agent of change may act as a role model in their organisation. This is relevant to the context of the Ministry of Finance, as this organisation has set an agenda of change by implementing bureaucratic reforms that further support the nation in achieving the goal of good governance<sup>64</sup>. Thus, both this program and its graduates may support the process of organisational change, which supports bureaucratic reform and results in better governance.

### ***Importance of the enabling environment***

The influence of environment is also discussed at length in Kirkpatrick's evaluation model<sup>65</sup>. These authors stated that the organisational climate might be requiring, encouraging, neutral, discouraging or preventing in response to changing behaviour. In this case, whether the graduates are able to implement certain knowledge, understanding, skills, or attitudes is profoundly influenced by the organisational climate. If we examine the findings, it seems that the organisation also encourages changes in its staff's behaviour. This supportive environment may in turn support the graduates to

implement and promote anti-corruption values in their working environment.

This enabling environment resonates with the work of Wihantoro et al, who state that there are two key factors influencing the bureaucratic reformation of the Ministry of Finance, namely are control and culture<sup>66</sup>. Control comes from the organisation in the form of regulations and business processes, including administrative elements. There have also been substantial changes within the organisation regarding control, which are related to the reformation in the organisation. On the other hand, anti-corruption education are expected to intervene in aspects of the culture that are not in line with the idea of good governance. Moreover, new cultural elements may influence the creation of new systems and vice versa. Finally, these two factors are expected to go hand in hand in the ongoing process.

### **Conclusion**

This research has explored the perceptions of the graduates of a government-affiliated academy in Indonesia concerning an anti-corruption education program. This study has also investigated the influence of anti-corruption education on changes to their behaviour in the workplace, as indication of implementation their new knowledge, skills and attitudes based on Kirkpatrick's level three evaluation model. This study has found that the graduates perceived some positive influences from the program. First, it facilitated the improvement of their knowledge and understanding about rules and regulations related to corruption issues, indicating that they have acquired new knowledge to be applied in the workplace. Second, the programs influenced changes in the paradigm through which they view corruption issues, which is related to the new attitudes they gained from the training. Finally, they perceived that the program encouraged them to be agents of change in their workplace. In addition to these three influences, graduates also expressed the importance of an enabling environment, as this supported them in applying their new behaviours. Overall, participants

<sup>62</sup> E. H Schein and P Schein, *Organisational Culture and Leadership*, 5th edn (Hoboken, New Jersey: John Wiley & Sons, 2017).

<sup>63</sup> Schein and Schein.

<sup>64</sup> Wihantoro and others.

<sup>65</sup> Kirkpatrick and Kirkpatrick.

<sup>66</sup> Wihantoro and others.

reported a positive influence of the training program on their new behaviour, which has further promoted an anti-corruption climate in the organisation and supported the process of organisational change.

Due to the paucity of research on the topic of anti-corruption education, a wide range of research approaches are available in the field for further study. Perspectives from students during the program, or those of teachers and school leaders, could be explored in order to capture a holistic picture of the program. Research in other educational settings could also be explored to determine how these programs work in different contexts. Moreover, indirectly related parties such as government institutions, the private sector or even anti-corruption organisations, all of whom also have contributions and correlation to anti-corruption education programs, are also potential perspectives to research.

## References

### Books

- AFP, 'Corruption in Indonesia Fuelled by Cheating Culture at Schools, Critics Say | South China Morning Post', 2013, 2018
- Schein, E. H, and P Schein, *Organisational Culture and Leadership*, 5th edn (Hoboken, New Jersey: John Wiley & Sons, 2017)
- Bryman, A, *Social Research Methods (5th Edition)* (New York, N.Y.: Oxford University Press, 2016)
- Biggs, J. B, *Teaching for Quality Learning at University: What the Student Does* (London, England: Open University Press, 2011)

### Journals

- Denisova-Schmidt, Elena, Martin Huber, and Yaroslav Prytula, *The Effects of Anti-Corruption Videos on Attitudes towards Corruption in a Ukrainian Online Survey*, 2019
- Gwekwerere, Yovita N, Emmanuel Mushayikwa, and Viola Manokore, *Canadian and International Education / Education Canadienne et Internationale Empowering Teachers to Become Change Agents through the Science Education In-Service Teacher Training Project in Zimbabwe*, 2013
- Harto, Kasinyo, 'Pendidikan Anti Korupsi Berbasis Agama', *Intizar*, 20.1 (2016), 121–38

- Hauser, Christian, 'Fighting Against Corruption: Does Anti-Corruption Training Make Any Difference?', *Journal of Business Ethics*, 159.1 (2019), 281–99  
<<https://doi.org/10.1007/s10551-018-3808-3>>
- Hayati, Auliya Aenul, and Dede Trie Kurniawan, 'Analysis and Identification of the Value of Anti-Corruption Education in Indonesian Traditional Games', 429.Icasseth 2019 (2020), 75–78  
<<https://doi.org/10.2991/assehr.k.200402.017>>
- Hope, Kempe Ronald, 'Training to Curb Police Corruption in Developing Countries: A Suggested Framework', *International Journal of Police Science and Management*, 19.1 (2017), 3–10  
<<https://doi.org/10.1177/1461355716674371>>
- Hutton, J, 'Is Indonesia's Reformasi a Success, 20 Years after Suharto? | South China Morning Post', 2018
- Isra, Saldi, Yuliandri, Feri Amsari, and Hilaire Tegnan, 'Obstruction of Justice in the Effort to Eradicate Corruption in Indonesia', *International Journal of Law, Crime and Justice*, 51 (2017), 72–83  
<<https://doi.org/10.1016/j.ijlcrj.2017.07.001>>
- Kaufman, Kristina J., '21 Ways to 21st Century Skills: Why Students Need Them and Ideas for Practical Implementation', *Kappa Delta Pi Record*, 49.2 (2013), 78–83  
<<https://doi.org/10.1080/00228958.2013.786594>>
- Kirkpatrick, D, and J Kirkpatrick, *Evaluating Training Programs: The Four Levels* (San Francisco, California: Berrett-Koehler Publishers, 2006)
- Komalasari, Kokom, and Didin Saripudin, 'Integration of Anti-Corruption Education in School's Activities', *American Journal of Applied Sciences*, 2015  
<<https://doi.org/10.3844/ajassp.2015.445.451>>
- Liu, Chunhong, and Ming Yu Tseng, 'Paradigmatic Variation in Hedging and Boosting: A Comparative Study of Discussions in Narrative Inquiry and Grounded Theory Research', *English for*

- Specific Purposes*, 61 (2021), 1–16  
<<https://doi.org/10.1016/j.esp.2020.08.002>>
- Manning, Paul, 'Embedding Anti-Corruption in the MBA Curriculum: Reflections on a Case History Analysis of Affinity Fraud', *Journal of Global Responsibility*, 9.1 (2018), 111–29  
<<https://doi.org/10.1108/JGR-06-2017-0035>>
- Marquette, Heather, Vinod Pavarala, and Kanchan K. Malik, 'Religion and Attitudes towards Corruption in India: A Collective Action Problem?', *Development in Practice*, 24.7 (2014), 854–66  
<<https://doi.org/10.1080/09614524.2014.942215>>
- Meyer-Sahling, Jan Hinrik, and Kim Sass Mikkelsen, 'Codes of Ethics, Disciplinary Codes, and the Effectiveness of Anti-Corruption Frameworks: Evidence from a Survey of Civil Servants in Poland', *Review of Public Personnel Administration*, 42.1 (2022), 142–64  
<<https://doi.org/10.1177/0734371X20949420>>
- Praslova, Ludmila, 'Adaptation of Kirkpatrick's Four Level Model of Training Criteria to Assessment of Learning Outcomes and Program Evaluation in Higher Education', *Educational Assessment, Evaluation and Accountability*, 22.3 (2010), 215–25  
<<https://doi.org/10.1007/s11092-010-9098-7>>
- Pujiati, D, M. C Handini, and M Asmawi, 'The Effect of Self-Control on Anti-Corruption Attitude on Students of Kindergartens in Central Java Province', *Jurnal Indria (Jurnal Ilmiah Pendidikan Prasekolah Dan Sekolah Awal)*, 4.2 (2019), 99–108
- Puspito, N. T, S. Mx Elwina, S. M Elwina, U. I Sri, and Y Kurniadi, *Pendidikan Anti Korupsi Untuk Perguruan Tinggi* (Jakarta: Kemendikbud, 2011)
- Rachman, 'KPK Harap Pendidikan Antikorupsi Diimplementasikan Di Seluruh Kampus', 2019, 2019
- Rais, Sigit, and Mahendra Wijaya, *446 ANTI-CORRUPTION EDUCATION THROUGH THE UTILIZATION OF DIGITAL COMIC BOOK*
- Rochman, Syaifur, and Mimienaminah Sudjai'ie, *Students' Perspective on Cheating during the Assessment Process at Tertiary Level of Social and Political Sciences Faculty, Jenderal Soedirman University-Indonesia*, 2014
- Schütte, Sofie Arjon, 'Against the Odds: Anti-Corruption Reform in Indonesia', *Public Administration and Development*, 32.1 (2012), 38–48  
<<https://doi.org/10.1002/pad.623>>
- Sulistiyawati, Sri, Risnawaty Risnawaty, and Nelvitia Purba, 'Anti Corruption Education Through Characters Building Value', *IOSR Journal of Humanities and Social Science*, 22.01 (2017), 07–11  
<<https://doi.org/10.9790/0837-2201020711>>
- Suryanto, T., I. K Seregig, Hartono, and E Rivai, 'Preventing the Acts of Criminal Corruption through Legal Community Education', *Journal of Social Studies Education Research*, 9.2 (2018), 138–59
- Wibowo, C, and G. Irianto, 'Persepsi Mahasiswa Akuntansi Tentang Penyelenggaraan Pendidikan Anti Korupsi Di Perguruan Tinggi', *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 3.1 (2014)
- Wihantoro, Yulian, Alan Lowe, Stuart Cooper, and Melina Manochin, 'Bureaucratic Reform in Post-Asian Crisis Indonesia: The Directorate General of Tax', *Critical Perspectives on Accounting*, 31 (2015), 44–63  
<<https://doi.org/10.1016/j.cpa.2015.04.002>>
- Winardi, Rijadh Djatu, Arizona Mustikarini, and Maria Azalea Anggraeni, 'Academic Dishonesty among Accounting Students: Some Indonesian Evidence', *Jurnal Akuntansi Dan Keuangan Indonesia*, 14.2 (2017), 142–64  
<<https://doi.org/10.21002/jaki.2017.08>>

#### Online Database

- Beers, L. M, 'Coronavirus Fines: Victorians Face \$1600 Penalty under Stage Three COVID Laws | 7NEWS', 2020
- Agus, F, 'ICW Luncurkan Aplikasi Akademi Antikorupsi', 2019, 2019
- Rachman, 'KPK Harap Pendidikan Antikorupsi Diimplementasikan Di Seluruh Kampus', 2019, 2019

Hutton, J, 'Is Indonesia's Reformasi a Success, 20 Years after Suharto? | South China Morning Post', 2018

Harjanto, S. A, 'KPK Latih 17 Profesor Sebagai Penyuluh Antikorupsi', 2020, 2020

Alamsyah, W, L. Abid, and A Sunaryanto, *Laporan Tren Penindakan Kasus Korupsi Tahun 2018*, 2018