





“Antecedents of corruption in the perspective of local government employees: A fraud hexagon theory approach”

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ARTICLE INFO	Aini Indrijawati, Yulia Fitri and Nurdiana Ningsih (2025). Antecedents of corruption in the perspective of local government employees: A fraud hexagon theory approach. <i>Public and Municipal Finance</i> , 14(1), 106-116. doi: 10.21511/pmf.14(1).2025.09
DOI	http://dx.doi.org/10.21511/pmf.14(1).2025.09
RELEASED ON	Friday, 14 March 2025
RECEIVED ON	Thursday, 19 December 2024
ACCEPTED ON	Tuesday, 25 February 2025
LICENSE	 This work is licensed under a Creative Commons Attribution 4.0 International License
JOURNAL	"Public and Municipal Finance"
ISSN PRINT	2222-1867
ISSN ONLINE	2222-1875
PUBLISHER	LLC “Consulting Publishing Company “Business Perspectives”
FOUNDER	LLC “Consulting Publishing Company “Business Perspectives”



NUMBER OF REFERENCES

55



NUMBER OF FIGURES

0



NUMBER OF TABLES

4

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BUSINESS PERSPECTIVES



LLC "CPC "Business Perspectives"
Hryhorii Skovoroda lane, 10,
Sumy, 40022, Ukraine
www.businessperspectives.org

Received on: 19th of December, 2024
Accepted on: 25th of February, 2025
Published on: 14th of March, 2025

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Conflict of interest statement:
Author(s) reported no conflict of interest

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ANTECEDENTS OF CORRUPTION IN THE PERSPECTIVE OF LOCAL GOVERNMENT EMPLOYEES: A FRAUD HEXAGON THEORY APPROACH

Abstract

The purpose of this study is to analyze the factors that influence the occurrence of accounting fraud in local governments using the fraud hexagon theory. This study focused on Enrekang Regency government employees in South Sulawesi Province, Indonesia. Data were collected by distributing questionnaires to financial managers in 38 offices, agencies, and divisions. Then, using the purposive sampling method, 157 local government employees were selected for the study. Data were analyzed using multiple linear regression analysis via SPSS version 23 software. The results showed that pressure, collusion, opportunity, and rationalization have a significant positive impact on corruption ($\beta = 0.480$, p -value $0.000 < 0.05$; $\beta = 0.211$, p -value $0.001 < 0.05$; $\beta = 0.511$, p -value $0.000 < 0.05$; $\beta = 0.133$, p -value $0.020 < 0.05$, respectively). Capability has an insignificant impact on corruption ($\beta = 0.021$, p -value $0.643 > 0.05$), while arrogance has a significant negative impact on corruption ($\beta = -0.229$, p -value $0.004 < 0.05$). The study offers implications for academics as the findings can be used as an additional reference for research in the field of fraud hexagon and corruption. The research results can contribute to theory development, particularly those related to fraud theory, as well as add empirical evidence in accounting research studies, particularly in terms of factors that influence corruption.

Keywords

pressure, collusion, capability, opportunity, rationalization, arrogance, corruption

JEL Classification

M41, M48, H83

INTRODUCTION

Corruption in Indonesia has jeopardized all aspects of social, national, and political life. It has also resulted in massive material losses to state finances, the economy, society, and culture. Furthermore, acts of corruption promote social change, which is unavoidable due to crime. Such deeds also have a negative impact on human life, including economic aspects, societal norms, and culture. Until now, corruption has been a chronic problem in both developed and developing countries around the world. Corruption and fraud are serious issues that can harm society by undermining trust in the government and its institutions. To address this issue, it is critical to implement an effective strategy for detecting and preventing fraud. Corruption, particularly in government circles, has become daily, from village to central governments. It is as if the principle of death by one and growth by a thousand applies to the corruption problem.

Corruption always exists in a country and its society at some level. Various theories are made to explain why someone commits fraud. One of them, the hexagon fraud theory (Vousinas, 2019), says that the factors that encourage someone to commit corruption include pres-

sure, opportunity, rationalization, competence, arrogance, and collusion. Then there is attribution theory, which says that the background of a person doing something can be caused by the existence of a power from within (internal) a person and a power from outside (external) a person.

1. LITERATURE REVIEW

Although government agencies are crucial to the system of governance, the transfer of authority to autonomous regions by the central government can lead to high corruption rates. Such is the case with the increase in corruption in Indonesia since the decentralization program was implemented. According to the Indonesia Corruption Watch, from 2019 to 2022, the government sector is among the three sectors with the highest quantity of corruption cases and continues to increase every year (Indonesia Corruption Watch, 2020, 2021, 2022, 2023). City and district governments are among the top ten institutions with the highest corruption cases. In general, the higher the position in the political hierarchy, the higher the corruption. In Indonesia, corruption can flourish quickly in all areas of life and governance. People have no opportunity to criticize, so they become indifferent. Corruption and abuse of authority, including corruption of time, commissions, facilitation payments, and manipulation, have imperceptibly depleted state resources that should have been given to the people. Over the past few years, the government has taken various measures to combat corruption, but none have been successful. More and more corruption cases are being disclosed, which shows that the effort to eliminate corruption is comparable to the practice. Tuanakotta (2010) states that about 40% of fraud cases are never revealed. This phenomenon is called the “iceberg.”

Corruption is defined as violating the law in order to benefit oneself (Suhardjanto et al., 2020). It has the potential to undermine government systems, disrupt service quality and efficiency, and endanger the economy, democracy, and legal principles (Graycar & Sidebottom, 2012). Behavioral observation and analysis can help to detect and prevent corruption (Prabowo, 2016). Vousinas (2019) developed the fraud hexagon theory, also known as the S.C.O.R.E. model, which is one of several theories for analyzing fraud. Fraud is also included in this theory because collaboration (collusion) between employees and outsiders makes it more challeng-

ing to detect. Factors that may influence a person to commit fraud include financial pressure or encouragement, goals to be met, or dissatisfaction with their workplace environment. The following are some of the most likely reasons for someone to commit fraud (Anindya & Adhariani, 2019).

Capacity refers to a person’s ability to identify potential fraud opportunities. Organizational potential influences a person’s decision to commit fraud (Ruankaew, 2016). According to Gorsira et al. (2018), a person’s perception of opportunity is the key factor that drives corruption. Because perpetrators justify their fraud, rationalization becomes an important factor in fraud (Situngkir & Triyanto, 2020), and the likelihood of committing fraud increases (Said et al., 2018). A person’s ego can help them decide whether or not to take morally correct actions (Koomson et al., 2020).

Kelley (1967) developed attribution theory in 1967, and Green and Mitchell (1979) updated it in 1979. They believe that leadership behavior (style) results from the presence of causal attributes. Attribution theory defines individual observations about a person’s behavior in terms of internal or external factors (Robbins & Judge, 2009). According to attribution theory, a person’s motivation for doing something can be influenced by both internal and external forces.

Pressure is an urge to do something improper or deviant as a result of both internal and external stimuli. According to Albretch et al. (2012), the more pressure someone feels, the more likely they are to commit fraud. Said et al. (2018), Pamungkas and Utomo (2018), Rustiarini et al. (2019), Omukaga (2021), Zuberi and Mzenzi (2019), and Apriani (2020) found that job pressure has a positive effect on fraud. Fraud occurs when a person experiences problems that cannot be shared with others, such as financial or non-financial issues (Cressey, 1953). Factors that cause pressure include urgent family needs (Suryandari & Valentin, 2021; Koomson et al., 2020; Omar et al., 2016), uncomfortable work (Suryana & Sadeli, 2015), and a less

conducive work environment, which can lead to protests and deviant behavior. Financial pressure, such as a lack of salary, can also encourage employees to commit fraud (Hasuti & Wiratno, 2020). Hasuti and Wiratno (2020) and Apriani (2020) argue that pressure has a positive impact on corruption caused by a high lifestyle.

The collusion factor is critical when determining the causes of fraud. Collusion is the cooperation of two or more people, such as company employees, members of an organization, or members of a criminal group, to commit fraud against others (Vousinas, 2019). Collusion facilitates fraud (Zuberi & Mzenzi, 2019; Yap et al., 2020). The ability allows people to recognize and capitalize on opportunities and can refer to a position that allows a person to commit fraud (Koomson et al., 2020). It can also refer to the ability to create new opportunities (Ruankaew, 2016). Because they lack the ability to commit or conceal the fraud, not everyone with the motivation, opportunity, or understanding can decide to commit fraud. According to Mackevičius and Giriūnas (2013), a leader's authority can encourage subordinates to engage in corruption.

Employees can commit fraud while working. The greater the opportunity presented to someone and supported by the grant of broad freedom, the higher the risk of fraud. As a result, opportunity is a factor that contributes to external fraud. Huefner (2010), Said et al. (2018), Pamungkas and Utomo (2018), Rustiarini et al. (2019), Omukaga (2021), Zuberi and Mzenzi (2019), and Apriani (2020) show that opportunities in work have a positive effect on corruption.

Fraud can occur with little supervision (Omar & Din, 2010). The absence of a division of tasks, such as requesting, receiving, and paying for purchased goods, leaves the organization with fraud opportunities (Omar et al., 2016). Poor internal controls and unclear management supervision procedures usually lead to fraud opportunities (Suryani & Fajri, 2022). If control functions are not carried out properly, such as the lack of direction and performance checks, and the lack of strict sanctions for deviant behavior, employees will not work according to standards, which makes fraud easier (Estikasari & Adi, 2019). If an organization fails to close opportunities for fraud, some workers may see it as a sign that the

organizational culture is poor, which enables fraud (Kumar et al., 2018). According to Apriani (2020) and Hasuti and Wiratno (2020), opportunities help reduce corruption due to poor internal controls.

According to Omar et al. (2016), rationalization is a process in which a person considers the actions taken as something that makes sense. A person tends to have justifications for the good or bad things they do, so when someone does something unethical, the person must make the unethical action look acceptable (Owusu et al., 2022). By understanding their illegal behavior, perpetrators rationalize themselves and believe they are still as trustworthy as before the fraudulent act (Owusu et al., 2019). Rationalization also helps corruption because perpetrators align what they do with common sense (Apriani, 2020).

The sense of superiority and the belief that internal controls are irrelevant to them is known as ego or arrogance (Horwath, 2011). Poor policies and internal controls can make someone commit fraud because they feel arrogance and are not afraid of sanctions as they feel excluded from the procedures (Sahla & Ardianto, 2023). If someone has a high ego, they can make decisions about what is considered moral and what is not because they consider other people's opinions about their actions (Koomson et al., 2020). In addition, arrogance can be a person's belief that they are better, more knowledgeable, and more capable than others. As a result, a person's ego, pride, and power can cause people to detect fraud (Sarikhani & Ebrahimi, 2022). Sahla and Ardianto (2023) claimed that ego has a significant influence on perceptions of fraud tendency. Suryandari and Valentin (2021) say that because of arrogance, pride, and selfishness, people feel that others will not know about their actions.

Therefore, this study aims to determine aspects that affect the occurrence of corruption cases in Indonesia. Following the literature review, the study elaborated on the following hypotheses:

- H1: *Corruption is positively impacted by pressure.*
- H2: *Corruption is positively impacted by collusion.*

H3: *Corruption is positively impacted by capability.*

H4: *Corruption is positively impacted by opportunity.*

H5: *Corruption is positively impacted by rationalization.*

H6: *Corruption is positively impacted by arrogance.*

2. METHODS

All employees in Enrekang Regency, South Sulawesi Province, Indonesia, are the population of this quantitative study, which uses primary data. Convenience sampling, which gathers data from people in the population who are willing to contribute it, is the sampling strategy used (Sekaran & Bougie, 2016). In addition, purposive sampling was used to gather data from the appropriate target population. There are some things to keep in mind while using this purposive sampling strategy (Sugiyono, 2013). Considerations or sampling criteria in this study are:

- 1) employees working and directly related to financial management, including budget users (one person), administration officers (one person), technical implementation officers of activities (three people), and expenditure treasurers (one person);
- 2) employees who have carried out tasks in the field of financial management for more than three years; and
- 3) respondents who returned the research questionnaire.

Table 1. Descriptive statistical analysis

Variable	N	Minimum	Maximum	Mean	Standard Deviation
Pressure	158	3.71	5.00	4.3550	0.39036
Collusion	158	3.60	5.00	4.3468	0.37120
Capability	158	3.60	5.00	4.5089	0.38281
Opportunity	158	3.50	5.00	4.3203	0.37139
Rationalization	158	3.20	5.00	4.3215	0.41058
Arrogance	158	3.60	5.00	4.4608	0.33153
Corruption	158	3.40	5.00	4.2456	0.38151

Thus, the sample of this study was 168 respondents. Of the 168 questionnaires distributed, only 158 questionnaires can be tested and analyzed. The seven questionnaire components, which included statements about corruption, pressure, collusion, capability, opportunity, rationalization, and arrogance, were administered directly to respondents. To determine the impact of one or more independent variables on the dependent variable, the questionnaire underwent multiple linear regression analysis using SPSS version 26 software.

3. RESULTS

According to descriptive statistical analysis, the mean value of each variable is greater than the standard deviation value, implying that data on each variable spread evenly (Table 1).

A validity test is carried out to measure whether the statement is valid. This study uses an r table of 0.155, which is obtained through a sig value of 0.05 and a sample size (n) of 158. The statement on this questionnaire is declared valid if the results of r count $>$ r table. Referring to the analysis data, all average r counts on each variable in this study are above the r table (0.155), so the variables pressure, collusion, capability, opportunity, rationalization, arrogance, and corruption contained in this questionnaire are declared valid.

A reliability test is necessary to check the reliability of a questionnaire. The reliability is measured using the Cronbach's Alpha (α) technique. Table 2 shows the results for the seven research variables. These seven variables have Cronbach's Alpha values above 0.6. Thus, this research questionnaire is reliable.

Table 2. Reliability testing results

Variable	Cronbach's Alpha Value	Summary
Pressure	0.714	Reliable
Collusion	0.744	
Capability	0.768	
Opportunity	0.667	
Rationalization	0.692	
Arrogance	0.663	
Corruption	0.743	

The normality, multicollinearity, and heteroscedasticity tests are examples of the traditional assumption testing that follows the validity and reliability of the study data. The normality test is utilized to determine if the variables in the regression model are regularly distributed. The Kolmogorov–Smirnov statistical analysis demonstrates the normality test. A sig value greater than 0.05 indicates that the data are regularly distributed. The VIF value and tolerance value are used to characterize the multicollinearity test; if the VIF value is less than 10 and the tolerance value is greater than 0.10, the data are considered to be free of multicollinearity. On the other hand, a decent regression model exhibits neither heteroscedasticity nor uniform variance among residual observations. Table 3 displays the findings of the tests for heteroscedasticity, multicollinearity, and normality.

Table 3 shows the statistical analysis of the normality test, which yielded a Kolmogorov–Smirnov test value of 0.055 and a significance value of 0.55 > 0.05. As a result, it is determined that the regression model's data are normally distributed. The

Table 3. Classical assumption testing results

Testing	Testing Value		Summary
Normality	Asymp. Sig (2-tailed) = 0.55		Normally Distributed Data
Multicollinearity	Tolerance	VIF	Summary
X1 (Pressure)	0.340	2.943	No Multicollinearity
X2 (Collusion)	0.543	1.842	
X3 (Capability)	0.845	1.184	
X4 (Opportunity)	0.496	2.017	
X5 (Rationalization)	0.613	1.631	
X6 (Arrogance)	0.429	2.333	
Heteroscedasticity	Significance		Summary
X1 (Pressure)	0.284		No Heteroscedasticity
X2 (Collusion)	0.907		
X3 (Capability)	0.116		
X4 (Opportunity)	0.605		
X5 (Rationalization)	0.083		
X6 (Arrogance)	0.086		

multicollinearity test results indicate that all independent variables have a tolerance greater than 0.10 and a VIF less than 10. As a result, the regression model with independent variables lacks multicollinearity. The Glejser test results show that all four independent variables have a significance level greater than 0.05. As a result, the data do not contain any heteroscedasticity disorders.

The coefficient of determination (R^2) test measures the independent variable's influence on the dependent variable. The coefficient of determination (R^2) tested at 0.701. According to this value, pressure, collusion, capability, opportunity, personalization, and arrogance all have a 70.1% influence on corruption. At the same time, the remaining 29.9% is a variable outside the scope of this study. The t -test, according to Ghazali (2018), is then used to determine how much influence the independent variable has on the dependent variable, assuming that all other variables are constant. If the sig number is < 0.05, the hypothesis is accepted.

Table 4. Hypothesis testing results (t -test)

Variable	Coefficients	Std. Error	t-count	Sig.
Pressure	0.480	0.075	6.443	0.000
Collusion	0.211	0.062	3.409	0.001
Capability	0.021	0.045	0.464	0.643
Opportunity	0.511	0.065	7.881	0.000
Rationalization	0.133	0.057	2.353	0.020
Arrogance	-0.229	0.078	-2.935	0.004

Table 4 demonstrates that pressure has an impact on corruption with a sig value of 0.000 < 0.05 and

β of 0.480, which is positive. Therefore, there is evidence that pressure has a significant positive impact on corruption. Thus, Hypothesis 1 is accepted. Next, the findings demonstrated that collusion has an impact on corruption. The *t*-test results indicate a positive β of 0.211 and a sig number of 0.001, which is less than 0.05; there is evidence that collusion positively impacts corruption. Thus, Hypothesis 2 is accepted.

Third, the findings indicated that capability does not affect corruption. Hypothesis testing yields a sig number of 0.643, which is greater than 0.05, and a β of 0.021, indicating positive results. Thus, capability has no impact on corruption, and Hypothesis 3 is rejected. Fourth, the findings of the study indicate that opportunity has an impact on corruption. The *t*-test results indicate a positive outcome with a sig number of $0.000 < 0.05$ and β of 0.511. According to the data, opportunity has a significant positive impact on corruption. Thus, Hypothesis 4 is accepted.

Furthermore, the findings demonstrated that rationalization has an impact on corruption. The *t*-test results indicate a positive result with a sig number of $0.020 (< 0.05)$ and β of 0.133. Based on these findings, rationalization has a significantly positive impact on corruption. Thus, Hypothesis 5 is accepted. Finally, the analysis revealed that arrogance influences corruption. The *t*-test results show a sig number of $0.004 < 0.05$ and a β of -0.229 , indicating a negative outcome. According to these findings, arrogance has a significant negative impact on corruption. Thus, Hypothesis 6 is rejected.

4. DISCUSSION

Perpetrators of corruption have financial pressures that cannot be shared with other parties. Pressure has a positive and significant effect on corruption in the perception of local government employees. According to Tuanakotta (2010), pressure stems from the misappropriation of organizational money by the perpetrators due to the pressure factor exerted on them. Thus, if the pressure individuals feel is getting bigger, it will impact the tendency to commit fraud (Hastuti & Wiratno, 2020). These results are supported by Meidijati

and Amin (2022), who stated that pressure has a positive relationship with fraudulent intentions in employees. Therefore, if the pressure felt by employees increases, the motivation to commit fraud also increases. This means that when there is pressure, it can motivate employees to cheat. From the respondents' responses, financial and work-related pressure indicators show a medium-effect category and indicators of bad habits fall into the low category. These three indicators cause a person to be trapped in a difficult situation. Thus, this can motivate them to make various efforts to be free from these difficult conditions, one of which is by committing fraud. This finding is in line with the argument conveyed by the fraud triangle theory, which states that pressure is one of the causes of committing fraud.

In the theory of planned behavior, intention influences individual behavior; however, in this case, collusion serves as a support for the intention to cheat, resulting in fraud. Collusion, according to attribution theory, is an external factor that influences a person's behavior. As a result, cheating will undoubtedly occur due to intention and social support, specifically collusion, which facilitates fraud (Apsari & Suhartini, 2021). These results are consistent with those of Apsari and Suhartini (2021) and Affandi and Hakim (2022). Collusion has a positive and significant impact on the perception of corruption among local government employees. Collusion is defined as a deceptive agreement between two or more parties in which they commit a crime in the form of fraud against the other party by undermining the other party's rights for profit (Handoko & Tandean, 2021). According to Desviana et al. (2020), collusion can lead to fraudulent acts in a company. If collusion grows in a company, the possibility of fraud increases. Government-company collaboration projects serve as proxies for collusion. As the scope of the government cooperation project expands, so will the company's financial revenue.

Respondents' answers show that even though they have a high position, this does not trigger someone to commit corruption. Capability has no effect on corruption in the perception of local government employees. Even though they have the ability to control the work environment, take advantage of existing situations, and create a lie, this does

not cause someone to commit corruption. In line with Hernanda et al. (2020), ability has no influence on fraud on the grounds that with the high competence possessed by employees and accompanied by various internal factors, employees will use their abilities to perform their duties as well as possible. Fauzia et al. (2022) also explained that accountants with high positions will always do their work properly and according to the code of ethics. Besides, Priyastawi and Setyowati (2021) also stated that competence has no effect on fraud.

Based on respondents' responses, the four indicators are classified as moderate. With these results and the results of hypothesis testing, it is clear that the agency correctly implemented the four indicators of opportunity, ensuring no gap for employees to cheat. The findings of this study are consistent with Hormati and Pesudo (2019), who found that opportunity has no relationship with fraud because the SKPD of East Bolaang Mongondow Regency has an effective supervision and control system, resulting in high employee compliance with internal controls and a lower level of fraud. Opportunity has a positive and significant impact on corruption in the perception of local government employees. Opportunities are related to the agency's internal and external control system, a person's long tenure, and supervisor supervision.

The higher the rationalization, the higher the corruption. This happens because when viewed from the perpetrator's perspective, they can no longer distinguish and sort out something reasonable and unreasonable because they will all try to rationalize what they want to do (Omar et al., 2016), namely corruption. In contrast to the perceptions of local government employees where they can still sort this out, they also agree that the rationalization carried out by the perpetrator can increase corruption. Rationalization has a positive impact on corruption in the perception of local

government employees. Respondents agreed that even though the fraud was temporary, it was still unnatural. In addition, even if pressed by circumstances, doing deviant things is still not allowed and employees must always follow the policies and procedures determined by the agency. The study results align with Apriani (2020); rationalization positively influences corruption because respondents think that receiving something in the form of goods or others as a form of gratitude is normal. It is also supported by Suryandari and Valentin's (2021) findings that rationalization is one of the factors causing fraud; a lack of knowledge of the purpose of allocating funds makes respondents feel that using these funds is normal. Someone who tends to have justification for their deviant actions is likely to commit fraud, so it will be easier for employees to commit fraud when they believe that the deviant actions they take are necessary and will help others (Owusu et al., 2022).

When someone does something unethical or deviant, that person's self-esteem will feel hurt because they believe that deviant actions are not in accordance with their moral values. Arrogance has a negative impact on corruption in the perception of local government employees, meaning that the higher the arrogance owned by someone, the lower the desire to commit corruption. In addition, someone with high arrogance will consider what others think about them meaningful (Koomson et al., 2020). Thus, high self-esteem can minimize the occurrence of acts of corruption. Theotama et al. (2023) state that arrogance has a negative impact on fraud. In addition, Fadersair and Subagyo (2019) explain that high arrogance will usually make someone prestigious commit fraud because they will feel that their standards have dropped and will be equal to other people who commit fraud. Therefore, the smaller the arrogance possessed by a person, the greater the tendency to commit fraud.

CONCLUSION

The study aimed to identify factors affecting corruption intentions among employees working in the Enrekang Regency Government in Indonesia. The results show that pressure, collusion, opportunity, and rationalization have a positive and significant impact on corruption, while arrogance has a significant negative impact. In addition, the data analysis showed that capability has no impact on corruption.

This study can be a source of information for government leaders to assist in making decisions to prevent corruption in the Enrekang Regency. Furthermore, the results of the analysis show that rationalizing things that lead to fraud can cause a person commit corruption, and arrogance in the form of high self-esteem can minimize the possibility of corruption. Therefore, it is crucial for every organization always to monitor and sanction perpetrators who rationalize fraud.

Further research may gather larger samples and add other variations of independent variables, such as the nature of love of money, machiavellian nature, and ethical values, as well as variations of moderation variables, such as religiosity, internal control systems, and good corporate governance.

AUTHOR CONTRIBUTIONS

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Formal analysis: Nurdiana Ningsih.

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