PREVENTION OF CORRUPTION WITHIN STUDENT ORGANIZATIONS

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Abstract
This study has two objectives, the first is to analyze and evaluate the factors that influence students' corruption intentions in managing anti-corruption organization funds, and the second to identify and analyze opportunities. corruption in the implementation of student activities. The problem is, that the students know that corruption has occurred but cannot report it because they are meeting with friends. The purpose of this research is to fill the research gap, namely. examines the phenomenon of student decision-making in reporting corruption in student financial management through a whistleblowing mechanism using the theory of planned behavior and a framework of moral standards. This research uses a qualitative case study. The data collection method is a literature search. Content and thematic analysis techniques are used in the analytical techniques. The results showed that the factors that influence the intention of organizational members to report corruption in the management of organizational assets include: Attitudes, subjective norms, and perceptions of behavioral control are not the dominant factors, while moral norms are the dominant factors. by establishing the intention of student body members to take action to report corruption. The whistleblowing mechanism is implemented using witness reports (whistleblowing).

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INTRODUCTION

Corruption in Indonesia is a crime that was once taken for granted by some groups of people in strategic and non-strategic fields. In addition to the state and private sectors, corruption cases have also spread to the world of education, one of which is in universities. Universities are organizations that can be affected by fraudulent practices (Alharasis et al., 2023). Corruption in the world of education, especially universities, is actually not new (Helaluqdin, 2019). Not only in large organizations, fraud also occurs in small organizations. This can occur in large and small organizations inseparable from internal and external threats that can harm the organization,(Permatasari & Imaniar, 2022). In general, student organizations do not have an internal control system that is as good as other large organizations. Therefore, student organizations tend to be more vulnerable to corruption problems. Religious figures are the main characters behind changes in religious dynamics, politics, social and nationality in Indonesia (Erni & Asror, 2022).

Statistics from the Corruption Eradication Commission (KPK) show that corruption cases in Indonesia occur frequently and occur every year (Sugiarto, 2023). This shows that the root cause of corruption in Indonesia is not the incompetence of law enforcement, but the mindset and attitude of individual Indonesians. Therefore, a well-organized and comprehensive criminal justice policy applicable to a wide range of occupations where corruption is rampant is necessary for prevention and eradication. Policies aimed at tackling serious crime generally address a very broad range of problems and involve not only means of criminal law enforcement, but are also more preventive in nature, or in accordance with the provisions of the law. It also relies on non-judicial methods to prevent crimes before they happen. Anti-corruption measures. The importance of education for all professions, especially for the younger generation in Indonesia, (Khairunnisa et al., 2021).

Eradicating or fighting corruption in the field of student unions requires extraordinary efforts and cooperation of all participants. It can be said that the eradication of corruption is a difficult thing marked by the increase in corruption cases every year. The Corruption Eradication Commission (KPK) successively won several camps, both administrative and legislative. If you remember the complexity of corruption cases, it is not surprising that this must be taken seriously and firmly. In general, the destruction or eradication of corruption is divided into two parts, namely criminal activities and prevention (Nasution, 2023). Therefore, it is undeniable that all students are an important part of society by being involved in the anti-corruption movement in the field of student organizations.

As students, we need to adapt to more detailed and strict regulations, as acknowledged by respondents who indicated that rules on campus tend to be shaped by disciplined people. From a student’s point of view, there is no need for warning from the instructor or the campus regarding the rules of conduct on campus. Some students even claim to be proficient in personal hygiene, because the rules for wearing campus uniforms are enforced on campus, as well as dressing neatly and decently (Komalasari & Saripudin, 2015).

According to KBBI (2001), corruption is the misuse of finance or government funds to provide personal or other people's benefits. According to article 435 of the Criminal Code, corruption means lazy, corrupt and bribery. Corruption is a criminal activity carried out by
someone to provide pleasure in the form of enriching themselves or other people or organizations and which is real real time or not real time will harm the country's economy. States that corruption is a human behavior caused by social pressure. Corruption can be committed by anyone who meets the elements of the criminal act of corruption as written in the law. ACFE (2017) fraud that occurs in an organization can be divided into three types, namely (1) corruption, (2) misuse of assets and (3) fraud in financial statements. Fraud is carried out by abusing power to take something that is not the property of the perpetrators of corruption. Misuse of assets is an act of fraud that is generally carried out by members of the organization by utilizing the organization's assets for personal gain. Fraud can also be done by manipulating the organization's financial statements, in manipulating financial statements, fraudsters usually change the results of financial statements and even falsify documents related to financial statements (Faradiza, 2019).

One way that student organizations can do in eradicating corruption is by doing whistleblowing. In this whistleblowing, whistleblowing perpetrators are often referred to as whistleblowers who consciously reveal a fraud that they know. These whistleblowers have access to information about fraudulent activity within the organization. This is because members of the organization have access to fraudulent information found within student organizations. College students are usually aware that fraud has occurred within their organization (Widhyatmika et al., 2023). However, they cannot file charges or report fraud. This is because the friendship between students is very close, so there is a sense of reluctance to be loyal to the organization. The phenomenon of student corruption in organizational financial management has not been prevented through whistleblowing and can be further investigated through research based on the Theory of Planned Behavior.

Found that the whistleblowing system has a positive effect on preventing financial reporting fraud. Based on several previous studies, it can be concluded that there has not been much research conducted on student whistleblowing aimed at reducing the number of fraud cases in the financial management of student organizations, nor has there been any supporting research that uses this theory. Planned behavior and moral standards simultaneously guide decisions to act in student reporting. The purpose of this study is to fill the research gap, which examines the central phenomenon of students reporting fraudulent activities to student fund managers through whistleblowing mechanisms to prevent fraud in the future, using the theory of planned behavior and the incorporation of morality into norms and others. by analyzing frequently occurring phenomena.

This research is motivated by the following research questions: (1) What are the factors that influence students to corruption?, (2) Subjective norms, (3) What about fraud reporting in asset management?, (4) What is the intention of student organization members to report corruption in the management of organizational funds?

**METHOD**

This research uses literature research methods. A literature review is a comprehensive review of research on a particular topic, the purpose of which is to show the reader what has been proven and what is not known about the topic, to provide reasons for the research to be conducted or ideas for further research. Literature research provides information from sources such as journals, books, the internet, documentation, libraries and
RESULTS AND DISCUSSION

Based on the decision of the Minister of Education, each university is expected to carry out activities in the form of holding anti-corruption courses, which can be used as courses that must be followed (compulsory). The book Handoyo Pendidikan Antikorupsi (2011) about the history of the journey of the Indonesian nation notes that the role of students is very important. This role was recorded in important events starting from the 1908 National Awakening, the 1928 Youth Meeting, the 1945 Proclamation of Indonesian Independence, the birth of the 1996 New Order, and the 1998 reform. This is undeniable. Major events, students with various ideas, passions and ideals play a role as mobilizers and vanguards. Corruption in Indonesia poses a serious threat to the country's leadership prospects, especially among the younger generation. The important role of students is inseparable from their properties, such as intelligence and Youth Idealism. With high intellectual skills, young at heart, passionate and pure idealistic, it proves that students always participate important in the history of this nation's journey. At several events, the nation has taken an extraordinary journey, showing that students play a very important role as agents of change. So any student organization that enters an organization certainly also plays an important role in being a pioneer of the opposite side of corruption.

Regarding the obligation to report in the student union, open-ended questions about the obligation to report are analyzed thematically to prevent fraud in the management of the student union. The problems found were mainly related to the need for whistleblowing in student organizations. Respondents rated the many benefits that can be obtained from the application of whistleblowing. Regarding the right whistleblowing approach for student organizations, the author found a phenomenon through a survey where respondents prefer internal whistleblowing over external whistleblowers. The results of the research of the departmental organization received the results of approval for the introduction of the reporting system for the following reasons:
1) The need to ask for serious offenses that harm others
2) Requires implementation, but at the same time maintaining the privacy of members of the organization
3) It is indispensable to prevent it from happening again
4) Must have a committee that pays attention to the organization
5) Indispensable for the health of the organization
6) Can minimize the amount of fraud that occurs
7) As a system of organizational evaluation and control.

Moral Norms

Moral norms according to the theory of planned behavior can also be analyzed together with moral norms, in addition to the three factors that influence intention, attitudes, subjective norms and moral norms have a positive effect. About intentions. Moral norms can be added to the analysis of the theory of planned behavior. It is accepted and even proposed for further research. The moral side of student organization members is
emphasized when their own interests and those of others conflict, (Ramadhan, Iwan., 2022). The more important the situation, the more moral standards affect the formation of intentions. Therefore, it can be said that moral standards can be used as a factor that can provide an explanation why members of student organizations within the campus can report or can be said to be whistleblowing.

Regarding moral standards, the authors found differences in moral standards adhered to by respondents as members of student organizations. First, student council members must agree that rules must be enforced. Similarly, fraud that occurs in student organizations in managing organizational finances. If such a deceptive practice exists, it should be reported and acted upon so that similar scams do not occur in the future. Second, when students maintain morality, because the model of the student movement is a moral movement. So when something is immoral, students must act. One of the steps is reporting. Third, honesty is important for every member of the organization on the university premises.

Theory of Planned Behavior

The theoretical basis of planned behavior (TPB) was put forward by Ajzen (1991). The theory of planned behavior is a further successor of the theory of rational action. In the theory of planned behavior, organizational commitment is based on subjective norms. Employees who become aware of any violations that may affect the success of company goals will always disclose those employees. Added a factor that influences a person's action intentions, namely perceived behavioral control. Then a person's intention to report is high when there is an encouraging attitude to report, support from those around him, and a feeling of lightness because there are no obstacles. This study is more inclined to discuss human behavior. When performing reporting actions (Whistleblowing.) The role of the institutional system of the organization includes the organizational structure inherent in it in the perceived behavioral control factors. The institutional organization at the time is the business process procedures, policies, permits and approvals where these become resources and Actions that affect the comfort or behavioral difficulties of the Reporting Activity.

Subjective norms

There are social forces as part of subjective norms. Social influence is very important on the behavior of some of the closest people, for example, family, spouses, relatives, colleagues, close friends and behavioral references. When a person knowingly knows that fraud is taking place in the management of student organization funds as well as his friends support him to report and explain to make personal or collective organization profit then it encourages the person to do so, carry out reporting actions. In this study, subjective standards there is some support from the closest people at this time is good. There is support that comes from several sources, first support from close friends and second support from serabat such as family. The support was obtained from close friends because friends affiliated with student organizations felt betrayed when there was fraud in the organization's financial management. This is how support arises from shared concern.
Reporting Action Model (whistleblowing)

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Reporting Action Mechanism

Whistleblowing is the implementation of a policy that becomes an employee guideline or attitude to convey information about violations. In addition, whistleblowing can also be interpreted as disclosing fraud, illegal, immoral, or illegal activities to other parties by members of the organization, who can take action as a result of such disclosure. When it comes to fraud detection in an organization's financial management, reporting is not only a very effective vetting process, but it is also a fairly easy way to detect fraud. Early warning systems for potential problems arising from violations give organizations the opportunity to address internally before they escalate into public violations. Whistleblowing can also play a role in fraud prevention. The existence of an announcement in the student organization is a reminder to members who have the intention to cheat.

Supervision of the organization's activities is tightened because some members can act as supervisors. This helps prevent fraud as reports have been narrowed down to possible scams. The decision of members of an organization to act as informants depends on the intentions of those individuals (Septyanto, 2013). Intention is basically built from 3 (three) factors, namely attitudes, subjective norms, control of one's perceived behavior. A fourth additional factor to the study is moral norms, which refer to standard personal expressions or responses of members of organizations to betrayal. Therefore, the analysis is carried out by evaluating attitudes, subjective norms, perceived behavioral control, and moral norms. Then proceed to evaluate more deeply that affects the whistleblowing attitude of members of the organization and determine the appropriate student organization whistleblowing methodology.

In student organizations, the majority of respondents chose the internal reporting method. Respondents appreciate that internal parties have a better understanding of the state of the organization, enabling them to respond appropriately and in accordance with the
current organizational culture. In addition, the costs associated with using this approach are relatively low. Another advantage is confidentiality and maintaining the image of the organization. Respondents interpret this internal reporting method to report actions taken, directed and followed by students. There is no interference from the campus or other off-campus parties. UPI's student organization system follows the Student Association (REMA) system, so that the student body structure known as Trias Politika has three functions, namely administrative, legislative, and judicial functions. The notification can therefore be managed by legal functions that currently do not have an institution in REMA UPI, although the task is not directly the responsibility of MPM REMA but in its implementation is considered ineffective. This can create an independent institution that has legal functions so that whistleblowing enforcement can run well.

**Campus Environment.**

The role of traveling students in the anti-corruption breakthrough on campus can be divided into two areas, namely: for individual students and the student community. In the context of individuals, students are expected to refrain from corrupt and non-corrupt behavior. In the social context, students are expected to be able to defend students and student organizations against corruptive and corruptive behavior on campus. So that students can play a good role in the anti-corruption movement, they must behave anti-corruption first and not commit corruption at any level. In other words, students must be able to prove themselves clean and far from corruption. To instill anti-corruption values in the student community and student organizations, various activities can be carried out to foster an anti-corruption culture among students. Campaign activities, information, seminars, training, renewal and others can be carried out to promote an anti-corruption culture (Sintia, 2023). For example, anti-cheating net exams can be conducted to uphold the value of hard work, honesty, and responsibility, as well as independence. The honest canteen is another example that can be used to increase the value of honesty and responsibility The culture of the anti-corruption movement can be strengthened in student organizations in various ways. The easiest way is to organize anti-corruption courses in the higher education curriculum. Anti-corruption courses can be held at the beginning of the lecture semester so that students in the next semester gain a comprehensive understanding and implementation of the anti-corruption movement in the organizational environment. The provision of anti-corruption insight is an effort that is expected to educate students to become the next generation in the future to lead and develop internal and external organizations that are clean from corruption.

**CONCLUSION**

Most respondents expressed the need for whistleblowing in student organizations. Regarding moral standards, all respondents stated that it is appropriate for students to adhere to moral standards. In addition, respondents felt that rules should be enforced and honesty was important for students in the workplace. Therefore, all members of the student organization have set moral standards to support the intention to report fraud. The whistleblowing model that is suitable for the management of anti-fraud organization assets can be done through an internal whistleblowing approach. All students are proposed that an independent body be formed for this reporting. It can also be beneficial for college students.
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This study analyzes the factors that influence the time spent reporting by members of the organization. This means that once the reporting tool is available, members of the organization can be invited and encouraged to use it. Possible steps will be taken to address the concerns of student members, such as separating friendships between members of the organization by creating a system to ensure the confidentiality of the whistleblower's identity is not revealed to the public. The identity will only be used for further research purposes. In addition, information security providers should ensure that the following members of the organization feel comfortable and safe. Various educational activities of the anti-corruption movement can involve students both in general education and informal activities such as campus organizations. From the findings of this literature review research, there are various ways that student empowerment efforts can successfully strengthen the anti-corruption movement in the organizational field.

REFERENCES


