Original Article

HU Model: Incorporation of Fraud Star in Detection of Corruption

Haryono Umar[1], Rahima Br. Purba[2]

[1]*Post Graduate School, Perbanas Institute, Jakarta, Indonesia*
[2]*Department of Accounting, Social Sains Faculty, Universitas Pembangunan Panca Budi, Medan, Indonesia*

Abstract - *This study aims to implement the integration of fraud stars (pressure, Opportunity, capability, Rationality, and lack of integrity) to detect corruption crimes. Corruption, as an abuse of authority or an act of benefiting oneself and a group, arises because of the lack of control over the power held and the opening of opportunities to divert the power, in addition to the uncertainty/absence of sanctions. Personal factors, such as a desire to be rich, respected, and appreciated, wishing for a luxurious lifestyle, and internal or external pressure from those around are among the factors that encourage corruption. Given the complexity of a criminal offense of corruption, there is an urgent need to establish a detection tool that identifies corruption occurrences in all activities, programs, units, work units, ministries/agencies, local governments, BUMN/ DUMD, or other organizations. With these various complexities, it is necessary to develop a model which is called the HU-Model to detect corruption.*

Keywords - *HU model, Fraud Star, detection of corruption*

I. INTRODUCTION

Corruption is an extraordinary crime that has greatly caused destruction and has broadly affected many people's lives. It has also caused a decrease in national competitiveness, disrupted economic growth, created huge social costs, and ultimately increased poverty[1]. Therefore, eradicating and preventing corruption must be carried out in extraordinary and best possible, effective, and sustainable efforts. Repressive, preventive, and educational measures must be managed in an integrated manner to provide maximum results. Indonesia's commitment to eradicating corruption is reflected in the existing laws and regulations, such as:

a. Law Number 28 of 1999 concerning Clean State Administrators Free of Corruption, Collusion, and Nepotism.
b. Law Number 31 of 1999 concerning Eradication of Corruption Crime,
c. Law Number 20 of 2001 concerning Amendments of Law Number 31 of 1999 concerning Eradication of Corruption Crimes.

d. Law Number 30 of 2002 concerning the Corruption Eradication Commission was later amended by Law No. 19 of 2019 concerning the Corruption Eradication Commission.

Given the severe hindering effect on the society's welfare the corruption has caused, Indonesia has made great efforts to tackle it. It can be seen that from 1967 to 2000, several anti-corruption teams had been established, namely: (a) Corruption Eradication Team (legal basis: Presidential Decree No. 288/1967, (b) Commission of Four (legal basis: Presidential Decree No. 12/1970)), (c) Anti-Corruption Committee, (d) Control Operations (Opstib, legal basis: Presidential Instruction No. 9/1977), (e) Corruption Eradication Team (1982), and (f) Joint Team for Corruption Eradication (legal basis: Law No. 31/1999 and PP No. 19/2000) However, not until 2002, there were no significant results in the efforts to eradicate corruption in Indonesia. Therefore, in 2003 the government established a Corruption Eradication Commission (KPK).

Corruption generates a very adverse impact on the sustainability and the order of life in the society of both the nation and state. Slowly but surely, the people's perspective and culture have shifted, which previously upheld honesty, turning to selfishness and their own groups' interest. Furthermore, society becomes hedonistic; all relationships are measured in terms of material, leading the people to seek wealth regardless of the source. The huge amount of state losses can reveal this destructive impact, high-cost economy, inefficiency and misallocation of state resources, or unfair business competition. Overall, the high corruption cases have brought Indonesia to be a high-cost, risky business country, which is not attractive to global investment [2]–[4].

In addition to the economic impact that devastates society, corruption has a major impact on life patterns and attitudes, character, and values. Continuous and rampant acts of corruption make society's attitudes, behavior, rationality, and morality move away from realities based on true solidity of the values of truth, goodness, justice, appropriateness, and honesty. What atrocious changes in the values of the Indonesian people which were originally and mutually helpful, mutually cooperative, willing to sacrifice for the nation and the state to rationality and

morality which stand on the unity of materialistic realities which strongly adhere to all values of a manipulative justification mechanism which justifies any means.

Therefore, eradicating and overcoming corruption requires all components of the nation to prepare themselves and develop more effective and preventive approaches. Meanwhile, corruption, which is affected by institutional and administrative functions, requires a supervisory role to improve government organizations' administrative system. The motives of corruption that come from the public's tendency to take opportunities and the pressure of social conditions that force them to do so must be addressed by developing an anti-corruption attitude. All this needs to be approached with a comprehensive concept of eradicating corruption in terms of culture, attitudes, and governance [5], [6].

So far, the efforts to eradicate corruption, which have been carried out aggressively, have not negatively affected corruptors. Instead, the corruption continues to develop from central to regional, from cities to villages, and from local to transnational scales [7]. Corruption is increasingly widespread, ranging from official travel, misuse of

budgets, procurement of goods and services, licensing, use of village funds to trading positions in regional government, central government, BUMN/BUMD, even to positions in schools and colleges. Therefore, it is necessary to make other comprehensive and effective efforts to prevent these dirty practices of corruption.

The recurrence cases of corruption are often related to the management of state and regional finances, especially in implementing government procurement of goods and services. More than 70 percent of corruption cases which have been handled by law enforcement officials (KPK, Attorney General's Office, and Police) in recent years, especially are those related to article 2 and article 3 of Law Number 31 of 1999 jo Law Number 20 of 2001 concerning Corruption Crime. In addition to the procurement of goods and services, corruption also occurs concerning bribery, extortion, gratification related to licensing/permit, budget management, exploitation of natural resources, the trading of positions, and buying and selling of influence, which was shown by several executives, legislative and judicial officials. The cases handled and carried out by the KPK are presented in the table below.

Table 1. Data of corruption cases handled by the Corruption Eradication Commission (2012 – 2016)

Action	2014	2015	2016	2017	2018
Initial	80	87	96	123	164
investigation	56	57	99	121	199
Investigation	50	62	76	103	151
In force	40	38	71	84	106
Execution	48	38	81	83	113

Source: http://acch.kpk.go.id/statistik

The table above shows that the corruption cases handled by the Corruption Eradication Commission (KPK) for 5 years have an inclining trend, meaning that Indonesia seems not to be free from corruption. The punishment has not even given a deterrent effect due to the lack of prison sentences and the small amount of compensation money that corruption perpetrators must pay. The increasing cases of corruption have a negative impact on the order of life. The rise of varied corruption crimes in Indonesia is due to behavior and moral values that build intentions for corruption and the multi-system error in the bureaucracy, which provides someone with the opportunity to commit the crime [3].

Since there are still rampant corruption cases in Indonesia to date, of course, efforts to eradicate corruption are not only the domain of law enforcement officials. Those who know the best about potential corruption incidents in an agency are supervisors, both internal and external. Regarding its importance, GAO has published standards that auditors can use as audit guidelines to detect fraud [8] directly. SAS Number 99 [9] requires the auditors to identify whether an error or fraud has occurred in the audited financial statements, which could harm these financial statements' users. This confirms the auditor's obligation to report fraudulent financial statements.

The auditor's failure to detect fraud is indicated by the incidents of several financial scandals involving public

accountants, such as Deloitte Indonesia who failed to prove fraud at SNP Finance (CNN Indonesia), E&Y Indonesia, which presented an opinion based on insufficient evidence on the audit results of the financial report of PT Indosat Tbk. (Tempo Jakarta), The failure of the auditors to detect earnings management in the 2018 financial statements of PT Garuda Indonesia. A global case, such as Enron's classic case, was audited by Arthur Anderson, which led to Enron's downfall and the closing of Arthur Anderson Accounting Firm. Likewise, the case of British Telecom, which has been audited for 33 years by Price water House Coopers, was found no major fraud [10]. Supposedly, if auditors perform quality and effective audits, including fraud detection, there will be no cases detrimental to finance and auditors and accountants [3].

Based on the phenomenon mentioned above, there is an urgent need to establish how to incorporate the fraud star components (pressure, Opportunity, capability, Rationalization, and lack of integrity) in detecting corruption.

Research objectives

The purpose of this research is to analyze the incorporation of the components of fraud star consisting of pressure, Opportunity, capability, Rationalization, and lack of integrity to detect the occurrence of corruption. Thus, the model, which is so-called the HU-Model, can be a

reference for the use of various parties, such as auditors, management, and examination agencies in detecting acts of corruption [11].

II. LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

A. Theoretical Review
Fraud star

To achieve an effective detection of corruption, it is necessary to recognize the causes of corruption. The first driving factor of corruption is the fraud triangle model, introduced by Cressey in 1950 [12]–[14], consisting of three-element:y pressure, Opportunity, and Rationalization. Furthermore, Wolfe and Hermanson (2003) introduced the fourth driving factor to the model for people to commit corruption, known as the 'fraud diamond model' [15]. Several fraud cases occurred in a company suffering a very great loss in value because someone had a special capability within the company, making it easier for the perpetrator to commit fraud smoothly. Later, Umar (2016) proposed the latest driving factors of corruption, known as a fraud star. There are five elements of driving factors or corruption, i.e., Opportunity, pressures, Rationalization, capability, and lack integrity [2].

Siahaan et al. (2019) asserted that the elements of fraud star (Opportunity, pressures, Rationalization, capability, and lack of integrity) have an impact on the occurrence of fraud (misappropriation of assets) [16]. As previously explained, corruption occurs because of the abuse of power or the misuse of authority that is exercised not according to the mandate it should be. The abuse of power is carried out for personal or group gain and usually will be followed by a violation of the law. This inappropriate practice is performed by parties who have not paid attention to the right and correct standards; instead, they only prioritize their own or group interests. The values of righteousness which should be upheld firmly have been discarded by burying the truth deeply. The corruptors have been trapped to follow their desire to violate the order arranged for the public benefit [2]. They have forgotten their oath of office at the time they were appointed to their position, which must prioritize the public and state interests rather than personal or group interests, will not receive any gifts or promises which by their nature will interfere with the implementation of their duties in the future, will work honestly and provide the best service for the community at large. In this condition, the corruptor has lost the integrity values that should be highly upheld and possible in any condition, anytime, and anywhere.

Fig. 1 Fraud star [2]

Those who commit acts of corruption are not only caused by available opportunities, pressure, along with Rationalization. With authority, they are adhered to [10], [14], and because they have lost the main guideline in the way they think and act, which is integrity. Thus, by adding the last component of the five corruption cases, we call it a fraud star. Probably, we can also mention that those who commit corruption have experienced mental problems. Given that corruption is a crime, corruptors can be called criminals.

By nature, all humans are created to tend to do righteousness in their environment. None of the educational institutions, such as schools and universities in Indonesia, teaches to commit corruption. Thus, those who commit corruption have violated the righteous and noble values taught from home, school, and their surrounding environment. It means that they tend to commit a criminal act of corruption because they have lost integrity values . It is a commendable attitude and behavior which an individual has, which makes him/her steadfast in carrying out their duties and obligations in a quality manner under the conditions with or without supervision. Integrity implies that someone who has distinguished good and bad things and striven to continuously uphold these good values in an unsupportive environment with different judgments. A person who has integrity will not easily be caught up in persuasion and pressure from any party because of his/her moral and ethical fidelity. It will radiate light in a permissive community atmosphere so that it can guide the improvement of the organization and the surrounding community.

According to Business Dictionary.com, integrity is defined as strict adherence to a code of conduct, reflected in transparent honesty and complete harmony in what one thinks, says, and does. It means that a person who has integrity will always rely on all his actions and attitudes based on moral values, be open, honest, and, more importantly, always align his thoughts with words and actions. Honesty is the main key for someone to build integrity, considering that he/she will always adjust between what is done with what is spoken or what has been done will be said as it is. For example, a person is said with integrity when he works without being supervised by his boss/superior. He will continue to work optimally to achieve the best performance. The worker does not take into account what he has done with the reward he deserves. He will not take advantage of unsupervised situations just for personal or group gain. A more obvious example is that he will never follow orders from his boss, who deviates from the rules. He will remind his superiors and people around him to stay in the corridors outlined by the provisions. The influence of employees with integrity will be felt in their environment so that they can become agents of change and guide many parties to carry out their duties and obligations as well as possible and continue to be oriented towards improving public services. Thus, integrity will lead someone to uphold the values of goodness and oppose all bad deeds, although he is alone in a very permissive community.
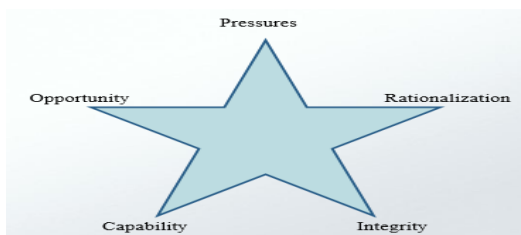
Detection of Corruption

Valery G. Kumaat (2011: 156) stated that detecting fraud is an effort to obtain sufficiently initial indications of fraud and narrow the space for the perpetrators of fraud (i.e., when the perpetrator realizes that his wrongdoing has been recognized, it is too late to dodge). According to Simmons in Umar (2016), fraud occurs, among others, through the presentation of unqualified, irrelevant, invalid, inaccurate, not timely, or incomplete information or report [17].

To build accountability from management to stakeholders and minimize information gaps, it is necessary to have an independent and professional third party. This party is expected to present actual and factual information so that various parties' decision-making processes can be carried out rationally [18]. These third parties are known as auditors who carry out the audit function to assure various interested parties that the financial information (financial statements) issued by management can be used as a basis for economic and strategic decisions making process[19]. Auditors carry out the audit function, i.e., financial audits, operational audits, and forensic audits. Auditing is a systematic process to obtain evaluate evidence regarding economic activities and transactions objectively and impartially, the purpose of which is to determine the level of conformity between these statements and predetermined criteria, and later convey the results to interested parties (Mesler Jr., 2003; Whittington et al., 2001). The role of auditing is to ensure that everything is according to the established commitments; also, it provides feedback on whether future planning can be carried out based on the results of examinations on the implementation of the previous activities.

The implementation of audits (financial audits, operational audits, and investigative audits) must not turn a blind eye and ignore the potential for fraud. Ignorance and not trying to obtain information about fraud are fatal mistakes for an auditor since fraud has become one of the auditors' main concerns in carrying out their professional audit duties. Because of its importance, GAO, therefore, has published standards that can be used by auditors to detect fraud. SAS Number 99 (2002) stated that the auditor must plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Based on this, it confirms the auditor's obligation to convey his judgment regarding fraud in the financial statements.

Auditors are required to participate in providing concrete contributions in the nation's activities against fraud, especially corruption. With their competence, accountants can participate in building good governance principles in business and government administration. The accountants act to assure the public that the information conveyed by the management of the organization and government officials is credible enough to be used by the public in their decision-making process. Besides, accountants should not stand idly seeing the nation's ruined condition and state due to practices of corruption, collusion, and nepotism, which adversely impact the public. Indonesian accountants must become pioneers in the movement to clean up from corruption, not the other way around, become facilitators for the smooth practice of corruption.

But, unfortunately, auditors are often unable to detect or find these fraudulent practices. In several audit cases, it was found that the auditor then published an unqualified opinion; however, it later turned out that law enforcers investigated that there were allegations of fraud or corruption in the organization. Detecting fraud attempts to find out an initial indication that is suspected of being related to a criminal event of fraud [20]. With this initial information, organizations can make the right decisions to narrow the fraudsters' space and prevent the situation from even worse impacts. Corruption detection can be performed if the auditors have sufficient competence for the task.

Conceptual Framework

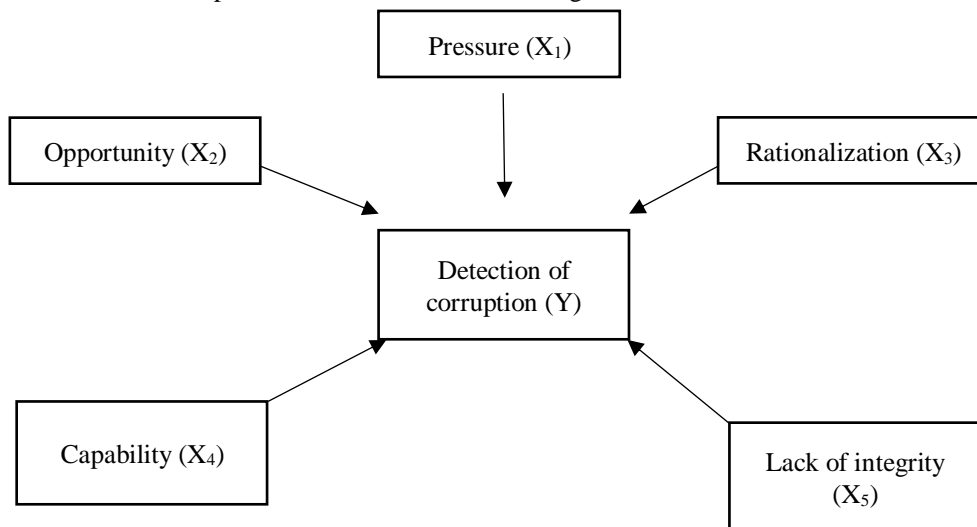The conceptual framework of this study is depicted in the figure below.

Fig. 2 Conceptual framework of this study

From the study's conceptual framework above, we can see that the elements of fraud star are integrated into detecting corruption. Therefore, it can be hypothesized that the fraud star (pressure, opportunity, Rationalization, capability, and lack of integrity) is incorporated in detecting corruption.

III. RESEARCH METHODS
A. Types Of Research
This study employed associative research. According to Sugiyono (2016), the aim is to determine the relationship, pattern, shape, and influence between two or more variables. This research also used descriptive analysis. Meanwhile, in this research, quantitative data were used and then analyzed using the Likert scale method. Initially, this study's primary data was obtained from data sources derived from questionnaires randomly distributed to auditors and management in government agencies both at central and regional levels.

B. Research Variables
In this study, research variables include 5 (five) independent variables, consisting of pressure (X1), Opportunity (X2), Rationalization (X3), capability (X4), and lack of integrity (X5), while there is one (1) dependent variable, namely detection of corruption (Y). The operational definition of research variables can be seen in the following table.

Table 2. Variables operationalization

Variable	Operational definition	Indicator	Scale
Detection of corruption (Y)	A system for detecting indications of corruption	Documentation of transactions Wrong data input process Internal controls not according to their function	Interval
Pressure (X_1)	An impulse which causes a person to commit corruption	Compliance with rules Compliance with plans Compliance with budget Compliance with standard operating procedures	Interval
Opportunity (X_2)	Circumstances which allow someone to act or carry out activities of fraud	1. Risk management 2. Transparency 3. Accountability	Interval
Rationalization (X_3)	An act of pretending to be correct to cover up the wrongdoing	Internal supervision External supervision	Interval
Capability (X_4)	The capacity possessed by a person who has a high level of knowledge and reasoning which enables him to commit an act of corruption	Effectiveness of internal complaints Effectiveness of external complaints	Interval
Lack of Integrity (X_5)	A condition of losing one's consistency in carrying out one's duties	Integrity in leadership Integrity in reporting	Interval

C. Data Analysis Technique
Data analysis was performed using computer software Statistical Product and Service Solution (SPSS) version 23.0 for Windows to analyze multiple regression. The research used analysis of the econometric model with the least-squares model. The equation model is depicted as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \text{\euro}$$

Where:

Y is the detection of corruption, X_1 refers to pressure, X_2 is Opportunity, X_3 is Rationalization, X_4 is capability, X_5 is lack of integrity, α denotes constant, and ß is assigned for multiple regression coefficients.

IV. RESEARCH RESULTS
Multiple linear regression aims to calculate the influence of two or more independent variables on one dependent variable and predict the dependent variable using two or more independent variables. The multiple regression analysis formulae can be derived from the following table.

Table 3. Significance test results Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.106	7.399		-.285	.776
	Pressure (X_1)	.177	.204	.087	.869	.387
	Opportunity (X_2)	.089	.148	.057	.599	.550
	Rationalization (X_3)	.038	.136	.020	.279	.781
	Capability (X_4)	.017	.121	.011	.142	.887
	Lack of integrity (X_5)	.821	.081	.684	10.088	.000
a. Dependent variable: detection of corruption						

Based on the results listed in table 3, the multiple linear regression equation can be formulated as follows:

$$Y = -2.106 + 0.177X_1 + 0.089X_2 + 0.038 X_3 + 0.017X_4 + 0.821X_5$$

Where:

Y is the detection of corruption, X_1 is pressure, X_2 opportunity, X_3 is Rationalization, X_4 is c*apability*, X_5 is *lack of integrity*.

The multiple linear equations above are interpreted as follows:

a. Constant (a) means that if all the independent variables have a value of zero (0), that of the dependent variable is -2.106;

b. Pressure (X_1) on the detection of corruption (Y) indicates that the value of X_1 is 0.177 (positive), which shows that pressure has a parallel relationship. It implies that with each increase in pressure by one unit, the detection of corruption variable will increase by 0.177 assuming that every other independent variable is fixed;

c. Opportunity (X_2) against detection of corruption (Y): the value of X_2 is 0.089, which indicates that with each increase in opportunity by one unit, the variable of detection of corruption will increase by 0.089, assuming that every other independent variable is fixed;

d. Rationalization (X_3) against detection of corruption (Y): the value of X_3 is 0.038 (positive), which shows that Rationalization has a unidirectional relationship. This implies that with every increase in Rationalization by one unit, the detection of corruption variable will increase by 0.038, assuming that every other independent variable is fixed;

e. Capability (X_4) against detection of corruption (Y): the value of X_4 is 0.017, which indicates that for each increase in capability by one unit, the detection of corruption variable will increase by 0.017 with the assumption that all other independent variables are fixed.

f. Lack of Integrity (X_5) against detection of corruption (Y): the value of X_5 is 0.821, which indicates that for an increase in lack of integrity by one unit, the detection of corruption variable will increase 0.821 with the assumption that every other independent variable is fixed. The corruption detection model will then be used to determine whether there is an indication of corruption in the object under investigation. For this reason, it is necessary to break down the smallest size (indicator) so that gathering information can be done, which will then be regressed in the HU-Model.

V. DISCUSSIONS

Umar (2017: 370) stated that there is a need for mutually supportive efforts both between government and society, practitioners and students, executives and legislatures, which can efficiently and optimally prevent and eradicate corruption acts. In addition to competence, experience, and independence, detecting corruption is no less important is the use of detection tools (detectors). So far, as discussed previously, auditors have often been unable to detect fraud or corruption. This is because corruption is the most difficult form of fraud to detect compared to asset misappropriation and fraudulent statements since the acts of corruption, in addition to being hidden, often involve the cooperation of other parties. Based on Law Number 31 of 1999, the criminal act of corruption generally fulfills 4 (four) elements, including (1) acts against the law, (2) abuse of authority, opportunity, or means, (3) for gain of oneself, others, or corporations, and (4) causing losses to state finances or the country's economy.

A detecting tool, such as the so-called the Beneish model [21], [22], has been widely applied in various studies to detect fraudulent financial statements. Detection of fraud in financial reports/statements is easier because secondary data are available. The accountants have sufficient experience in testing and analyzing financial statements to determine a company's financial reports' soundness.

On the other hand, given the complexity of corruption's criminal act, detecting corruption is far more complicated than detecting fraudulence in financial statements. Corruption has many variables and modes which are becoming more and more sophisticated by using various means, including information technology. Corruption, which is an abuse of authority or an act to benefit oneself and a group, arises because of a lack of control over the power held and the opening door of opportunities to divert the power, in addition to the sanction uncertainty. Individual desires, such as wishing to be rich, more appreciated and respectable, a luxurious lifestyle, and pressure from the people around them, encourage corruption. Therefore, a detection tool is also

required to detect and identify the indications of corruption in various activities, programs, units, work units, ministries/agencies, and local governments. With these various complexities, it is necessary to develop a detection tool, which has been built with a model, namely the HU-Model (Umar, 2020).

To be able to detect corruption, it is necessary to collect and then process the data. Anyone can perform the phase of data collection; however, the type of data required to be collected from the unit being detected are:

A. Pressure

Deviations are usually driven by a perceived urgent need by a crime perpetrator, i.e., employees in this case. The motive that drives someone to deviate is usually because of the money-related need; consequently, he will try to find opportunities and rationalize his actions. Pressure can come from external factors (such as superiors, leadership policies, or other parties) and internal factors (such as desire and greed) of the employees who commit corruption. In addition, the pressure is not always a money-related matter but also non-financial factors [23]. The pressure that is not related to financial matter can be due to bad habits that the person has had during his life, such as gambling or greed. Pressure consists of four indicators, which include:

- Compliance with regulations, consisting of internal, external, and ethical indicators;
- Compliance with plans consists of indicators of annual and strategic plans;
- Compliance with the budget includes indicators of budget revision, budget adequacy, budget changes, intervention, and supervisor control;
- Compliance with standard operating procedures consists of several indicators: the timing of activities, activity mechanisms, and evaluation.

B. opportunity

Evil intentions that motivate someone to commit deviance or corruption will not be realized if the conditions (i.e., opportunities) are not available. Opportunities for a criminal act of corruption can be in the form of weaknesses of the existing system, poor supervision, or other conditions that can be utilized and abused by those who already have evil intentions to commit corruption. The opportunity for corruption is measured in three dimensions, i.e.:

- Risk management, which includes risk identification, risk assessment, and risk mitigation;
- Transparency which consists of indicators in the forms of requests for public information, budget information, provision of assistance, revenues, and official travel expenses;
- Accountability consists of questions from the institution, community service, and compliance with objectives[18], [24].

C. Rationalization

Rationalization is an important aspect by which a criminal event occurs. Analogously, if pressure is fire, an opportunity is assumed as gasoline, and the Rationalization acts as oxygen, which allows the fire to flame and grows higher. Without oxygen, combustion is impossible; therefore, the corruptors are always looking for Rationalization so that their actions seem right and justified even though, essentially, it still cannot be justified. In other words, Rationalization is used as an excuse to justify intrinsically offensive acts. Another example of Rationalization is that corruption occurs due to the minimum salary of civil servants. Government agency employees will tolerate an offense related to gratification or bribery because their salary is not sufficient to meet their family's monthly necessities. In this research, the rationalization aspect is measured in two dimensions, namely:

- Internal control which consists of components of independence in planning, implementation, and reporting; competence of knowledge, skills, attitude; and human resources;
- External supervision. It consists of audit opinion indicators, specific audit objectives, audit intensity, audit scope, and negative responses of other parties.

D. Capability

As an extraordinary crime, corruption cannot be eradicated by law enforcement alone, but it requires all parties' participation, including the public. To gain community participation, it is important to manage public complaints or what is often referred to as an online-based public complaint system (whistleblower system - WBS). Using this system will simplify, speed up for stakeholders as mandated by Law no. 14 of 2008 concerning public information disclosure, to essentially guarantee the rights and obligations of Indonesian citizens to obtain information. According to Brandon [25] in Naomi [26], whistleblowing is an action taken by a person or several employees to reveal fraud committed by a company or a superior to other parties [27]–[31]. The capability is measured in 2 dimensions, which are:

- The effectiveness of internal complaints, which consists of infrastructure indicators, mechanisms, follow-up, and intensity;
- The effectiveness of external complaints, which consists of infrastructure, mechanisms, follow-up, and intensity.

E. Lack of integrity

Lack of integrity is a very significant driving factor for the occurrence of corruption in an organization. In a series of the sting operations (OTT) carried out by the KPK, almost all of them are important officials ranging from ministers, governors, regents, mayors, members of the DPR/DPRD, chairman of the constitutional court, chairman of the DPD, as well as various important officials of professions who are economically and financially capable. By the time they accept the bribe offer, they are experiencing a lack of integrity. There are 2

dimensions to measure the factor of lack of integrity, such as:

- Leadership integrity consists of indicators of power, consistency, and loneliness.
- Reporting integrity consists of source document support, audit findings, physical suitability, and follow-up on findings.

VI. CONCLUSION

Corruption is an abuse of authority or an act to benefit oneself and a group, arising because of a lack of control over the power held and the opening of opportunities to divert that power, in addition to the uncertainty of sanctions. Corruption is categorized as a special crime considering its complications and tremendous impact followed by efforts to cover each other among those who collaborate (cooperation). Nowadays, corruption has many variables and modes which become more and more sophisticated by using various means, including information technology. Personal factors such as wishing to be rich, more admired and respectable, a luxurious lifestyle, and pressure from the people around them all encourage corruption.

There are several corruption cases because of the absence of detecting tools to detect potential and indications of corruption acts. To detect the very complicated crime of corruption, a tool called the HU-Model is required. By applying this model, the auditors can improve the quality of the audit and the quality of the audit results because they can present information related to an indication of corruption at the auditee's party. In addition, the corruption detection model is also useful for management to take preventive measures, by which, with known indications of corruption, efficient and effective prevention efforts can be carried out. Prevention, which has been carried out by means of various efforts such as socialization, supervision, and system development, has not yet focused on the source of the problem (indications of corruption), which have significant potential. Therefore, the HU model's implementation is importantly expected to build good governance for an accountable, transparent, clean, and sustainable organization.

REFERENCES

[1] H. Umar, Peran Akuntan Dalam Pemberantasan Korupsi, Sosiohumaniora, 13(1) (2011) 108–126.

[2] H. Umar, Corruption The Devil. Jakarta: Penerbit Universitas Trisakti, 2016.

[3] H. Umar and R. B. Purba, Audit Forensic Lawan Korupsi. Jakarta: Penerbit Universitas Trisakti, 2019.

[4] L. Rayi, S. Haryono, U. Rahima, and B. Purba, The Effect of Level of Disclosure And Audit Quality On The Cost of Equity Capital Moderated By Financial Distress Prediction, SSRG Int. J. Econ. Manag. Stud, 7(11) (2020) 58–64.

[5] H. Liewarnata, B. Akbar, M. Jeddawi, and S. Lukman, The Implementation of the Government Goods and Services Procurement Policy at the General Hospital of Sanggau Regency West Kalimantan Province, J.Public Adm. Gov., 2019.

[6] H. Umar, "Pengawasan Untuk Pemberantasan Korupsi," J. Akunt. Audit., 2012.

[7] H. Umar, S. Usman, and R. B. R. Purba, The influence of internal control and competence of human resources on village fund management and the implications on the quality of village financial reports, Int. J. Civ. Eng. Technol, 9(7), 2018.

[8] T. Singleton, A. Singleton, J. Bologna, and R. Lindquist, Fraud Auditing and Forensic Accounting. 2006.

[9] AICPA, Statement on Auditing Standards: SAS No. 99, AU Section 316, Consideration of fraud in a financial statement audit. 2002.

[10] M. K. Yusof, A. Khair, and J. Simon, Fraudulent Financial Reporting: An Application of Fraud Models to Malaysian Public Listed Companies, a Multidiscip. J. Glob. Macro Trends, 2 (4) (2013) 144–160 .

[11] H. Umar, Detecting Corruption, HU-Model. Jakarta: Penerbit Universitas Trisakti, 2020.

[12] D. R. Cressey, The Criminal Violation of Financial Trust, Am. Social. Rev., 1950.

[13] M. B. Clinard and D. R. Cressey, Other People's Money: A Study in the Social Psychology of Embezzlement., Am. Social. Rev., 1954.

[14] D. R. Cressey, Delinquency, Crime, And Differential Association. 1964.

[15] B. D. T. Wolfe and D. R. Hermanson, The Fraud Diamond : Considering the Four Elements of Fraud, vol. 2, (2003).

[16] M. Siahaan, H. Umar, and R. B. Purba, Fraud Star Drives To Asset Misappropriation Moderated By Internal Controls, J. Southwest Jiaotong Univ, 54 (4) (2019) 1–10.

[17] J. Simmons, Managing in the post-managerialist era: Towards socially responsible corporate governance, Manag. Decis., 2004.

[18] M. Ismail, S. Rasul, and H. Umar, Konsep Dan Pengukuran Akuntabilitas. Universitas Trisakti, 2004.

[19] H. Umar, Strategic Control, Membangun Indonesia yang Bebas KKN, Berkinerja, dan Good Governance. Jakarta: Penerbit Universitas Trisakti, 2006.

[20] R. B. Purba, Erlina1, H. Umar, and I. Muda, Influence of supply chain audit quality on audit results through the auditor's ability in detecting corruption, Int. J. Supply Chain Manag, 9 (3) (2020) 1046–1051.

[21] M. D. Beneish, The detection of earnings manipulation, Financial Analysts Journal. (1999) 24–36.

[22] T. Beneish and M. Beneish, How to Detect Earnings Manipulation Using the Beneish M Score Introducing the Beneish M Score. (2014)1–11,.

[23] H. Murdock, The Three Dimensions of Fraud, Intern. Audit, (2008) 1–14.

[24] B. Akbar, Akuntabilitas Publik dan Peran Akuntansi Keuangan Daerah pada Pemerintah Daerah, J. Widya Ekon. 5, 2012.

[25] D. M. Brandon,Three Studies of Auditor Independence, 2003.

[26] S. Naomi, Whistleblowing system, 2015.

[27] M. Zakaria, Antecedent Factors of Whistleblowing in Organizations, 28(4).
(2015) 230–234.

[28] S. Ahmar, R. Mohamed, R. Adzrin, and R. Ahmad, Whistleblowing behavior : The influence of ethical climates theory, Procedia - Soc. Behav. Sci., 164 (8) (2014) 445–450.

[29] L. Gao and A. G. Brink, Whistleblowing studies in accounting research : A review of experimental studies on the determinants of whistleblowing, J. Account. Lit, 38(4) (2017) 1–13.

[30] S. A. Ahmad, R. M. Yunos, R. A. R. Ahmad, and Z. M. Sanusi, Whistleblowing Behaviour: The Influence of Ethical Climates Theory, Procedia - Soc. Behav. Sci., 2014.

[31] L. L. Watts and M. Ronald Buckley, A Dual-Processing Model of Moral Whistleblowing in Organizations, J. Bus. Ethics, 2017.