Trial of Character-Based
Learning Models for.pdf

by

Trial of Character-Based Learning Models for Pancasila and Citizenship Education to Build Anti-Corruption Culture for Young Generation

1st Totok Suyanto
Pancasila and Citizenship Education
Faculty of Social and Legal Sciences
Surabaya State University
Surabaya, Indonesia
totoksuyanto@unesa.ac.id

2nd Sarmini
Department of Pancasila and Citizenship
Education
Faculty of Social and Legal Sciences
Surabaya State University
Surabaya, Indonesia
sarmini@unesa.ac.id

3rd Harmanto
Social Sciences Education
Postgraduate Surabaya State University
Surabaya, Indonesia
harmanto@unesa.ac.id

4th Agung Dwi Bahtiar El Rizaq
Department of Social Studies,
Universitas Negeri Surabaya,
Surabaya, Indonesia
dwibahtiar@gmail.com

5th Wiwit Maharesti
Department of Social Studies,
Universitas Negeri Surabaya,
Surabaya, Indonesia
wiwit.maharesti@gmail.com

Abstract — Corruption is a serious problem for countries in the world because it has a big negative impact on society. Various efforts have been made to prevent the danger of corruption, one of which is by building an anti-corruption culture in schools through the planting of anti-corruption character values integrated in the learning model. The purpose of this study is to describe the results of a trial of the character-based Civics Education (PKn) learning model to build a culture of anti-corruption for young people in Surabaya. The sample in this study were 22 teachers of Senior High School Citizenship Education in Surabaya. Data analysis techniques used are descriptive statistics with percentage techniques. The results of the study stated that the importance of developing a character-based learning model to build a culture of anti-corruption for the younger generation.

Keywords — *learning models, civic education, character education, anti-corruption culture.*

I. INTRODUCTION

Corruption is a serious problem in worldwide [1]. Corruption is a humanitarian crime that destroys the state and infects every level of government [2]. Corruption can reduce government morale, reduce service quality, undermine efforts to formulate policies and implement them so as to undermine trust and undermine people's expectations [3].

Corruption is a more dangerous activity than terrorism because it can absorb approximately 1 trillion from developing countries through bribery, money laundering, tax evasion and extortion of money. Malaysia even spends RM 10 billion per year to fight corruption [4]. Unlike China, economic growth actually increases corruption [5].

Heterogeneity, regulation and abundant resources are the causes [6].

There are several forms of corruption such as at work, misuse of funds causes organizational losses [7]. In the government, corruption grows through bribery [8]–[10] and procurement activities [11]. Even privatization of education opens up opportunities for corruption [12]–[14], students who cheat [15], reduction of infrastructure development and school activities [16] and wage deductions [17].

The impact of corruption is very poor, namely reducing living standards, health and education services [18], reducing the level of community trade activities [19], inhibiting economic growth [20], [21], the productivity of public spending is low [22], undermining incentives and reducing investment in local public goods [23].

Various attempts have been made by countries in the world to eradicate corruption, among others by law enforcement [24], [25] changing the electoral system [26], promoting public transparency through e-government and social media [27], [28] as well as through education [29]–[31].

Among the strategies undertaken by countries to reduce corruption, Singapore managed to minimize corruption because of the strong political will from the Government, an adequate budget and operational autonomy from the Anti-Corruption Bureau personnel made it possible to enforce impartial anti-corruption laws [32]. Japan is the only country in Asia without forming an anti-corruption body but has succeeded in reducing the chances of corruption, even though it does not increase public confidence in the government. The Japanese government is taking preventive measures with public disclosure and protection measures for

reporters in public places, promoting government transparency and accountability and implementing public sector ethics education [33].

To reduce the amount of corruption, the Government takes anti-corruption measures issued in the form of policies. In Serbia, anti-corruption measures are incorporated in forest policy with the aim of breaking the power network [34]. In Ukraine, civil society has a positive and decisive role in anti-corruption [35]. An anti-corruption court is also needed as an effort to reduce big corruption [36], also through institutions by giving freedom to post anti-corruption reports [37]. The success of anti-corruption measures can be seen in districts in China where higher income is measured by GDP per capita because it is able to suppress corruption [38].

Indonesia carried out a war against corruption more intensively since the enactment of Law No.30 of 2002 which gave birth to the Corruption Eradication Commission (KPK). Since its formation, the KPK has been hunting corruptors with obstruction of justice measures. The KPK revised the law on corruption, continued collaboration between law enforcement agencies, made use of laws relating to corruption, increased professionalism in law enforcement, and increased public awareness needs to be embraced as a future approach to improving the ongoing war against corruption [39].

In addition to forming the KPK, anti-corruption measures are also integrated into education. The value of anti-corruption character is considered important in building a culture of anti-corruption [40]. Anti-corruption education should be integrated into civic education because it is value-based and emphasizes the realization of good citizens, possessing holistic competence in knowledge, skills and traits based on national character [41]. Civics Education as a means of cultural education based on culture has a mission to develop values and attitudes [42].

Various studies have been conducted related to efforts to eradicate corruption in the field of law [24], [25], [32], politics [26], government [27], [28], [34]–[37], and education [18]–[31], [33]. The study of efforts to eradicate corruption in the education sector only shows the importance of the role of education and the need for training, but no one has integrated anti-corruption values into the learning model.

This study aims to trial the character-based Civics Education (PKn) learning model to build a culture of anti-corruption for young people in Surabaya..

II. RESEARCH METHODS

Research use qualitative descriptions methods. The indicator of research is a trial of character-based learning models in building anti-corruption culture. This indicator is translated into a questionnaire with the following scale. 5 = very good, 4 = good, 3 = enough, 2 = less and 1 = very less. The sample in this study were 22 teachers Senior High School Citizenship Education in Surabaya. Data collection techniques used are through questionnaires and interviews. Data analysis techniques used in this study are descriptive statistics with percentage techniques.

III. RESULTS AND DISCUSSION

Learning model is used as a guide for teachers in carrying out learning. This shows that each model that will be used in learning determines the device used in the learning.

The learning model in this study is defined as a teaching device consisting of: (1) Syllabus, (2) Learning Implementation Plans (RPP), (3) Assessment Instruments; (4) Handout / teaching materials for students; (5) Learning Media. The following are the results of character-based Civics Education learning model trial to build an anti-corruption culture for the younger generation in Surabaya::

A. *Character-based learning model to build a culture of anti-corruption, Grade 10*

The results of the 10th grade high school character learning test in Surabaya can be seen in the table below:

TABEL 1.
RESULTS OF TRYING PKN LEARNING MODEL BASED ON CHARACTERS TO BUILD ANTI CORRUPTION CULTURE (GRADE 10)

No	Aspect	Score					%	K
		5	4	3	2	1		
1.	Syllabus	17	5				95,45	A
2.	Lesson Plan	14	8				92,73	A
3.	Assessment Instrument	10	12				89,09	A
4.	Teaching Materials	15	7				93,64	A
5.	Instructional Media	19	3				97,27	A
	Total Score	75	35				93,64	

Description : n = 22, 5=very good, 4=good, 3=enough, 2=less, 1 = very less
K = kategori, A=very good (76-100%); B=good (51-75%); C=enough (26-50%); D=less ((0-25%)

From table 1 we can see, the total scoring score is 93.64%. It shows that the class X character-based Civics learning model developed to build an anti-corruption culture is in category A, which is very good. That is, it is feasible to be implemented by the teacher because it meets the assessment aspects: *first,* the syllabus aspect (95.45%) shows that it has fulfilled the components of identity, the relationship between KI & KD, indicators developed in accordance with students' character, learning material contains values for build a culture of anti-corruption, learning activities are centered on students and develop student competencies as well as the selection of materials and tools that are able to develop the values and character of students.

Second, the RPP aspect gets a score of 92.73% which means that the RPP has fulfilled the RPP component including the identity and analysis of KI & KD, develops indicators according to the character of students and includes the achievement of aspects of HOTS (high order thinking skills), the purpose of learning refers to ABCD, Learning materials that are developed up to date, using problem based learning models, learning steps to develop student competencies, assessments that refer to indicators and reinforcement of anti-corruption cultural values.

Third, the assessment instrument (89.09%) in the PKn learning tool of class X has developed the values of the character of students to build a culture of anti-corruption, only that it needs emphasis from the teacher so that the implementation is objective, open and fair. *Fourth*, the content of teaching materials (93.64%) can provide benefits for the development of students' insight, in addition to a clear presentation. But it needs to be improved in terms of graphics layout and desainnya.

Fifth, learning media (97.27%) relates to the needs of teaching materials, meets the readability aspects of students, provides complete information and provides motivation to students through videos and pictures.

It can be concluded that the anti-corruption character values are integrated in the learning model in order to build an anti-corruption culture in class X high school students to become strong characters to avoid future corruption crimes.

B. *Character-based learning model to build a culture of anti-corruption, Grade 11*

The results of the 11th grade high school character learning test in Surabaya can be seen in the table below:

TABEL 2.
RESULTS OF TRYING PKN LEARNING MODEL BASED ON CHARACTERS TO BUILD ANTI CORRUPTION CULTURE (GRADE 11)

No	Aspect	Score					%	K
		5	4	3	2	1		
1.	Syllabus	17	5				95,45	A
2.	Lesson Plan	16	6				94,55	A
3.	Assessment Instrument	15	7				93,64	A
4.	Teaching Materials	15	7				93,64	A
5.	Instructional Media	20	2				98,18	A
	Total Score	83	27				95,09	

Description : n = 22, 5=very good, 4=good, 3=enough, 2=less, 1= very less
K = kategori, A=very good (76-100%); B=good (51-75%); C=enough (26-50%); D=less ((0-25%)

Total scoring score in table 2 is 95.09% and in category A that is very good, it needs very little improvement, meaning that the class XI character-based Civics Education learning model was developed to build an anti-corruption culture It is feasible to be implemented by the teacher because it meets the assessment aspects: *first,* the syllabus aspect (95.45%) shows that it has fulfilled the identity component, KI & KD linkages, the indicators developed are related and developed based on KI & KD, learning materials are relevant to indicators and learning objectives, learning activities contain activities that aim to develop students' character values and assessment aspects that include spiritual, social, knowledge and skills

Second, Lesson plan gets a score of 94.55% meaning that the lesson plan is used in this character-based learning model has fulfilled the RPP component including the existence of KI & KD identity and analysis, developing indicator is in accordance with the

character of students and pay attention to aspects of benefit of life, learning objectives are developed in accordance with the character of students, education units and regions, learning materials contain material containing facts, concepts and procedures, have syntax in learning methods, learning steps contain 21st century learning (4C, namely Critical thinking, Collaborative, Creative, Communication), as well as the values of anti-corruption characters are included in the assessment system.

Third, the assessment instrument (93.64%) contained in the class XI Civics learning tool, the criteria reference is based on the achievement of students' competencies after following the learning process, it is necessary to emphasize to always develop anti-corruption cultural values. *Fourth,* the content of teaching materials (93.64%) can provide benefits for the development of students' insight, in addition to a clear presentation. But it needs to be improved in terms of graphics layout and desainnya.

Fifth, the learning media (98.18%) relates to the needs of teaching materials, the correctness of the substance of appropriate learning media, in accordance with the rules of the Indonesian language, providing complete information and providing motivation to students through videos and pictures.

In conclusion, the learning model developed in high school class XI has integrated the anti-corruption character values so that it will become a culture. Learning material through interesting media will provide additional insight into the negative impact of corruption that will destroy the nation. Thus there will be efforts from students to start doing positive things such as being religious, honest, positive thinking and responsible.

C. *Character-based learning model to build a culture of anti-corruption, Grade 12*

The results of the 12th grade high school character learning test in Surabaya can be seen in the table below:

TABEL 3.
RESULTS OF TRYING PKN LEARNING MODEL BASED ON CHARACTERS TO BUILD ANTI CORRUPTION CULTURE (GRADE 12)

No	Aspect	Score					%	K
		5	4	3	2	1		
1.	Syllabus	21	1				99,09	A
2.	Lesson Plan	18	4				96,36	A
3.	Assessment Instrument	17	5				95,45	A
4.	Teaching Materials	19	3				97,27	A
5.	Instructional Media	20	2				98,18	A
	Total Score	95	15				97,27	

Description : n = 22, 5=very good, 4=good, 3=enough, 2=less, 1= very less
K = kategori, A=very good (76-100%); B=good (51-75%); C=enough (26-50%); D=less ((0-25%)

The results of the class XII character-based Civics learning model trial to build an anti-corruption culture show 97.27% in category A, which is very good and only requires very little improvement. This shows that

the learning model what has been developed has fulfilled the assessment aspects: *first,* the syllabus aspect (99.09%) shows that it has fulfilled the identity component, KI & KD linkages, indicators developed are related and developed based on KI & KD and can be measured, learning material is based on developing basic competencies, Learning activities contain activities that aim to develop anti-corruption cultural character values and assessment aspects that include spiritual, social, knowledge and skills

Second, lesson plan gets a score of 96.36% meaning that the RPP used in this character-based learning model has been fulfilling the RPP component, including the identity and analysis of KI & KD, carrying out let the indicator be in accordance with the character of students and pay attention to aspects of benefit of life, learning objectives are developed in accordance with the character of students, education units and regions, learning materials contain material containing facts, concepts and procedures, have syntax in learning methods, interesting learning steps and fishing Air students critical, and the values of anti-corruption code included in the scoring system.
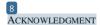
Third, the assessment instrument (95.45%) contained in the class XII Civics learning tool is the criteria reference that uses a variety of appropriate assessment techniques and refers to the development of indicators, but it needs emphasis to always develop the anti-corruption cultural values. *Fourth,* the content of teaching materials (97.27%) is in accordance with the values of anti-corruption, morality and social and is able to develop religious attitudes, honest, logical and responsible.

Fifth, instructional media (98.18%) related to the needs of teaching materials, instructional media truth viable substance, in accordance with the rules of Indonesian, interactive, capable of being the stimulus for students critical thinking provide complete and motivating students through videos and pictures.

In conclusion, the character-based learning model in class XII needs to be implemented by Civics teachers because it has integrated the anti-corruption character values. Embedded values will be entrenched, become a means of learning the self-control of students to not commit corruption in the future.

IV. CONCLUSION

From the result of the trials in class X, XI and XII it can be concluded that it is very important to integrate the anti-corruption character values in the learning model. Religious values, honest, logical, courteous and responsible that are instilled will be internalized in students to later grow into an anti-corruption culture. This aims to minimize corruption in the future.

REFERENCES

[1] C. Joseph Joseph, J. Gunawan, Y. Sawani, M. Rahmat, J. Avelind Noyem, and F. Darus, "A comparative study of anti-corruption practice disclosure among Malaysian and Indonesian Corporate Social Responsibility (CSR) best practice companies," *J. Clean. Prod.*, vol. 112, pp. 2896–2906, 2016.

[2] S. O. Sihombing, "Youth perceptions toward corruption and integrity: Indonesian context," *Kasetsart J. Soc. Sci.*, vol. 39, no. 2, pp. 299–304, 2018.

[3] A. Graycar, "Corruption: Classification and analysis," *Policy Soc.*, vol. 34, no. 2, pp. 87–96, 2015.

[4] N. S. Kapeli and N. Mohamed, "Insight of Anti-Corruption Initiatives in Malaysia," *Procedia Econ. Financ.*, vol. 31, no. 15, pp. 525–534, 2015.

[5] C. J. Huang, "Is corruption bad for economic growth? Evidence from Asia-Pacific countries," *North Am. J. Econ. Financ.*, vol. 35, no. 100, pp. 247–256, 2016.

[6] B. Dong and B. Torgler, "Causes of corruption: Evidence from China," *China Econ. Rev.*, vol. 26, no. 1, pp. 152–169, 2013.

[7] Y. Timofeyev, "Analysis of predictors of organizational losses due to occupational corruption," *Int. Bus. Rev.*, vol. 24, no. 4, pp. 630–641, 2015.

[8] J. V. Henderson and A. Kuncoro, "Corruption and local democratization in Indonesia: The role of Islamic parties," *J. Dev. Econ.*, vol. 94, no. 2, pp. 164–180, 2011.

[9] M. K. Justesen and C. Bjørnskov, "Exploiting the Poor: Bureaucratic Corruption and Poverty in Africa," *World Dev.*, vol. 58, pp. 106–115, 2014.

[10] T. Mahmud and M. Prowse, "Corruption in cyclone preparedness and relief efforts in coastal Bangladesh: Lessons for climate adaptation?," *Glob. Environ. Chang.*, vol. 22, no. 4, pp. 933–943, 2012.

[11] P. Sikka and G. Lehman, "The supply-side of corruption and limits to preventing corruption within government procurement and constructing ethical subjects," *Crit. Perspect. Account.*, vol. 28, pp. 62–70, 2015.

[12] L. V. Sârbu, M. Dimitrescu, and Y. Lacroix, "The Importance of Knowing and Applying of the Professional Legislation and Ethics in the Management of Educational Institutions to Combat Corruption," *Procedia - Soc. Behav. Sci.*, vol. 180, no. November 2014, pp. 203–210, 2015.

[13] Y. Feoktistova, "Corruption in Higher Education and Government Measures for its Prevention," *Procedia - Soc. Behav. Sci.*, vol. 112, no. Iceepsy 2013, pp. 167–172, 2014.

[14] A. L. Osipian, "Corruption hierarchies in higher education in the former Soviet Bloc," *Int. J. Educ. Dev.*, vol. 29, no. 3, pp. 321–330, 2009.

[15] W. G. Tierney and N. S. Sabharwal, "Academic corruption: Culture and trust in Indian higher education," *Int. J. Educ. Dev.*, vol. 55, no. May 2016, pp. 30–40, 2017.

[16] C. Ferraz, F. Finan, and D. B. Moreira, "Corrupting learning. Evidence from missing federal education funds in Brazil," *J. Public Econ.*, vol. 96, no. 9–10, pp. 712–726, 2012.

[17] O. Borcan, M. Lindahl, and A. Mitrut, "The impact of an unexpected wage cut on corruption: Evidence from a 'Xeroxed' exam," *J. Public Econ.*, vol. 120, pp. 32–47, 2014.

[18] G. Beekman, E. H. Bulte, and E. E. M. Nillesen, "Corruption and economic activity: Micro level evidence from rural Liberia," *Eur. J. Polit. Econ.*, vol. 30, pp. 70–79, 2013.

[19] P. Morais, V. L. Migu, and A. Camanho, "Exploring Services Science," vol. 143, pp. 87–100, 2013.

[20] T. Kunieda, K. Okada, and A. Shibata, "Corruption, capital account liberalization, and economic growth: Theory and evidence," *Int.*

Econ., vol. 139, pp. 80–108, 2014.

[21] A. Farooq, M. Shahbaz, M. Arouri, and F. Teulon, "Does corruption impede economic growth in Pakistan?," *Econ. Model.*, vol. 35, pp. 622–633, 2013.

[22] F. Célimène, G. Dufrénot, G. Mophou, and G. N'Guérékata, "Tax evasion, tax corruption and stochastic growth," *Econ. Model.*, vol. 52, pp. 251–258, 2016.

[23] G. Beekman, E. Bulte, and E. Nillesen, "Corruption, investments and contributions to public goods: Experimental evidence from rural Liberia," *J. Public Econ.*, vol. 115, pp. 37–47, 2014.

[24] J. S. T. Quah, "Combating Corruption in Asian Countries: Learning from Success & Failure," *Daedalus*, vol. 147, no. 3, pp. 202–215, 2018.

[25] W. S. Lee and C. Guven, "Engaging in corruption: The influence of cultural values and contagion effects at the microlevel," *J. Econ. Psychol.*, vol. 39, pp. 287–300, 2013.

[26] M. R. Alfano, A. L. Baraldi, and C. Cantabene, "The role of political competition in the link between electoral systems and corruption: The Italian case," *J. Socio. Econ.*, vol. 47, pp. 1–10, 2013.

[27] J. C. Bertot, P. T. Jaeger, and J. M. Grimes, "Using ICTs to create a culture of transparency: E-government and social media as openness and anti-corruption tools for societies," *Gov. Inf. Q.*, vol. 27, no. 3, pp. 264–271, 2010.

[28] K. Öge, "Which transparency matters? Compliance with anti-corruption efforts in extractive industries," *Resour. Policy*, vol. 49, pp. 41–50, 2016.

[29] R. Truex, "Corruption, Attitudes, and Education: Survey Evidence from Nepal," *World Dev.*, vol. 39, no. 7, pp. 1133–1142, 2011.

[30] O. Oarhe, "Whither the ivory tower? Corruption and development of higher education in Nigeria," *Africa Educ. Rev.*, vol. 11, no. 3, pp. 311–328, 2014.

[31] S. G. Koven, "Toward a Strategy for Combating Corruption," *Int. J. Public Adm.*, vol. 00, no. 00, pp. 1–8, 2018.

[32] J. S. T. Quah, "Learning from Singapore's effective anti-corruption strategy: Policy recommendations for South Korea," *Asian Educ. Dev. Stud.*, vol. 6, no. 1, pp. 17–29, 2017.

[33] E. Oyamada, "Anti-corruption measures the Japanese way: prevention matters," *Int. J. Manpow.*, vol. 4, no. 1, pp. 24–50, 2015.

[34] T. Rogelja and M. A. Shannon, "Structural power in Serbian anti-corruption forest policy network," *For. Policy Econ.*, vol. 82, no. May 2016, pp. 52–60, 2017.

[35] M. Zaloznaya, W. M. Reisinger, and V. H. Claypool, "When civil engagement is part of the problem: Flawed anti-corruptionism in Russia and Ukraine," *Communist Post-Communist Stud.*, pp. 1–11, 2018.

[36] M. L. Wolf, "The world needs an international anti-corruption court," *Daedalus*, vol. 147, no. 3, pp. 144–156, 2018.

[37] D. Ryvkin, D. Serra, and J. Tremewan, "I paid a bribe: An experiment on information sharing and extortionary corruption," *Eur. Econ. Rev.*, vol. 94, pp. 1–22, 2017.

[38] Y. Wu and J. Zhu, "Corruption, anti-corruption, and inter-county income disparity in China," *Soc. Sci. J.*, vol. 48, no. 3, pp. 435–448, 2011.

[39] S. Isra, Yuliandri, F. Amsari, and H. Tegnan, "Obstruction of justice in the effort to eradicate corruption in Indonesia," *Int. J. Law, Crime Justice*, vol. 51, pp. 72–83, 2017.

[40] T. Sarmini, Suyanto and U. Nadiroh, "Analysis of teaching materials of civic education is characterized by the value of character in building an anti-corruption culture Analysis of teaching materials of civic education is characterized by the value of character in building an anti- corruptio," *J. Phys. Conf. Ser.*, vol. 953, pp. 1–4, 2018.

[41] E. S. Nurdin, "The Policies on Civic Education in Developing National Character in Indonesia," *Int. Educ. Stud.*, vol. 8, no. 8, pp. 199–209, 2015.

[42] D. B. Sanjaya and D. G. H. Divayana, "An Expert System-Based Evaluation of Civics Education as a Means of Character Education Based on Local Culture in the Universities in Buleleng," *Int. J. Adv. Res. Artif. Intell.*, vol. 4, no. 12, pp. 17–21, 2015.

Trial of Character-Based Learning Models for.pdf

9 Dewa Bagus, Dewa Gede. "An Expert System-Based Evaluation of Civics Education as a Means of Character Education Based on Local Culture in the Universities in Buleleng", International Journal of Advanced Research in Artificial Intelligence, 2015
Publication

1%

10 Tijan, A Suhardiyanto, Suprayogi, Y A Abdilah. "The Needs for Development of Flash-based Learning Media on Civics Education Study in the Junior High Schools", Journal of Physics: Conference Series, 2019
Publication

1%

11 www.neliti.com
Internet Source

1%

12 sparkglobaltechsolutions.com
Internet Source

<1%

13 www.emerald.com
Internet Source

<1%

14 "Exploring Services Science", Springer Science and Business Media LLC, 2017
Publication

<1%

15 "The Role and Importance of Anti-Corruption Researching", International Journal of Innovative Technology and Exploring Engineering, 2019
Publication

<1%

| 16 | worldwidescience.org
Internet Source | <1% |

Agus Juhana, Rahadian Yusuf, Kevin Irawan, 17 Tita Aprilliawati Putri Santoso, Ratu Verlaili Elindriyani, Kiki Fakhri Dermawan. "Speak-up Against the Spread of Corruption: An Analitical Modelling Using Multi Agent System (MAS)", 2020 6th International Conference on Interactive Digital Media (ICIDM), 2020
Publication

<1%

18 Frédéric Boehm, Temby Caprio. "Fostering Good Governance at School Level in Honduras: The Role of Transparency Bulletin Boards", Peabody Journal of Education, 2014
Publication

<1%

19 coek.info
Internet Source

<1%

20 Ade Paranata. "The miracle of anti-corruption efforts and regional fiscal independence in plugging budget leakage: evidence from western and eastern Indonesia", Heliyon, 2022
Publication

<1%

21 Ahwan Ahwan, Topo Santoso. "Discontinuation of Corruption Investigation and Prosecution: A Comparison of Indonesia,

<1%

The Netherlands, and Hong Kong", Jurnal Penelitian Hukum De Jure, 2022
Publication

22   Xixiong Xu, Yaoqin Li. "Local corruption and corporate cash holdings: Sheltering assets or agency conflict?", China Journal of Accounting Research, 2018
Publication

<1 %