
Social Constructs in Predicting Corruptive Attitudes and Behavior From Theory of Planned Behavior Perspective

Submitted 21/12/18, 1st revision 13/1/19, 2nd revision 20/2/19 accepted 26/3/19

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Abstract:

Purpose: This research examines the attitude and behavior corruption/fraud using the social construct, the theory of fraud triangle, the theory of planned behavior and social psychology.

Design/methodology/approach: The quantitative approach in this study was carried out by collecting survey data using a questionnaire directly to 400 respondents in some cities in Indonesia. The analysis is conducted with SPSS, Wrap-PLS, Structural Equation Model (SEM) to test the hypotheses.

Findings: The results show that the attitude and corrupt behavior of the community can be influenced by the existence of social values in the form of community habits and community mindset that is reflected in the social construct variables.

Practical implications: This study underlines the importance of corruption eradication, especially in public services and public education to avoid corrupt behavior.

Originality/Value: The examination was done by paying more attention to the possible effect of social construction on attitudes, subjective norms and control of individual or group behavior, which in turn affect the intention to commit corruption.

Keywords: Theory of planned behavior, social construct, opportunity, pressure, corruption.

JEL code: G34.

Paper type: Research article.

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1. Introduction

According to Prabowo (2014), Indonesia has a Corruption Perception Index (CPI) ranked 118 out of 174 most corrupt countries by Transparency International (2012). In an effort to eradicate corruption in Indonesia, the Corruption Eradication Commission reported that in 2016, the GPA rose to rank 90 out of 176 countries (Corruption Eradication Commission, 2017). However, corruption in Indonesia still occurs systematically and extends so that it not only harms state finances, but also violates the social and economic rights of the community at large (Nurhayati and Gumbira, 2017; Suhariyanto, 2018).

Referring to the fraud triangle (Cressey, 1973) there are several factors that influence it, namely pressure, opportunitites, rationalization. By adopting Dorminey *et al.* (2012) stating that there are psychological and social aspects can be antecedent variables rationalis as this study explores social construct variables as antiseden rationalization which is proxied by perceived attitude variables, norms, and behavioral control (Cohen *et al.*, 2010). Furthermore, these three variables were tested for their influence on corrupt intentions and behavior. This research examines the attitude and behavior corruption/fraud using the social construct by using the theory of fraud triangle, theory of planned behavior and social psychology. This is done by paying more attention to the possible effect of social construction on attitudes, subjective norms, and control of individual or group behavior, which in turn affect the intention to commit corruption.

2. Literature Review and Hypotheses

2.1 Effect of Attitudes on Intention to Corrupt

Every individual has an attitude, character, or set of values that allows them to have a corrupt intention and intention to engage in dishonest actions that lead to corrupt behavior. Attitudes toward corrupt behavior can affect someone having the intention to do corruption. Telgen (2006) reveals the characteristics of the procurement of goods and services in the public sector, namely the demand for exemplary attitudes for government officials related to the procurement of goods for example, not only in terms of ethical standards but also in terms of efficiency and effectiveness of their operations. The attitude that tolerates corrupt actions will encourage individuals to have the intention to commit corruption. Cohen *et al.* (2010) state that corrupt attitudes are attitudes that support actions that lead to acts of corruption. In other words, if someone has an attitude that supports corrupt actions, it is predicted that the person concerned will have the intention to commit corrupt actions or behavior.

H1: Attitudes influence the intention to commit corruption.

2.2 Subjective Norm Effect on Intention to Corrupt

Subjective norms are components of the Theory of Planned Behavior (TPB) which describes subjective opinions or norms held by individuals (Cohen *et al.*, 2010). Thai (2001) stated that the environment is one of the factors that influence the ability of a system to achieve its intended purpose. Subjective norms can contain positive or negative values. Subjective norms are measured by indicators that tend to be negative, so the direction of relations with fraudulent intentions becomes positive. This describes the individual's perception that it is easy or not to do something (Cohen *et al.*, 2010). If someone views or perceives easy to commit fraud and an environment that supports fraud, then the person concerned will have the intention to commit fraud, which in turn will commit fraud. This factor can be called the self-efficacy beliefs from fraud perpetrators who become intentions to commit fraud. These norms affect individuals to commit fraud (Beck and Ajzen, 1991). If individuals have intense subjective norms that support corrupt behavior, people tend to rationalize corrupt actions. This is predicted to grow the intention to do corruption. If all members have the same perception it will form an environment that rationalizes corrupt actions.

H2: Subjective norms influence the intention to do corruption.

2.3 Effect of Perceived Behavioral Control on Intention to Do Corruption

Perceived behavioral control is defined as individual perceptions will be easy or not to do something (Cohen *et al.*, 2010). If someone views or perceives easy to do corruption, the person concerned will have the intention to do corruption, which in turn will form corrupt behavior. This factor can be called the self-efficacy beliefs of the perpetrators of corruption which is the intention to do corruption. Kravtsova *et al.* (2017) state that people who internalize materialism value will tend to accustom to corruption. This can also be interpreted that behavioral control can affect intention and justify corrupt behavior. Zulaikha and Basuki (2016) provide empirical evidence that perceived behavioral control is indicated by the presence of greed and attitude towards controlling more fraud perpetrators, and this variable can encourage individuals or groups to intend to commit fraud on the procurement of government goods and services.

H3: Perceived behavior control influences corrupt intentions.

2.4 Effect of Corruptive Intentions on Corrupt Behavior

The theory of planned behavior (Ajzen, 1991) states that there are three factors that influence the intention of someone to do/ behave corruptly, namely: corrupt attitudes, subjective norms, and perceived behavioral control to do corruption. This intention to do corruption is accompanied by opportunities and financial and other pressures that can lead to corrupt actions (Cohen *et al.*, 2010). Each individual has an attitude, character, or set of values that allows them to have the intention to engage

corruption and to consciously and intentionally commit dishonest actions that lead to corrupt behavior (Beck and Ajzen, 1991). This study examines whether intentions are followed by pressure and opportunities, potential corruption actors will process profit-loss if they commit corruption, so that if the benefits they get are greater, corruption will occur.

H4: Intention to engage corruption has an effect on corrupt behavior.

2.5 Effects of Financial Pressure on Corrupt Behavior

Pressure, according to Cressey (1973) and Fisher (2015) is a non-shareable financial pressure, both perceived and real financial pressure. Such pressure, in some cases of corruption in Indonesia, can arise due to greed, the desire to have excessive material wealth government officials/people representatives (Prabowo, 2014). Cressey (1973) states that financial pressure is a component of a fraud triangle that can trigger corrupt actions. Inadequate income can lead to financial pressure. Lambsdorff (1999) found that income factors influence the occurrence of corruption, including corruption carried out through irregularities in government procurement of goods/services.

Furthermore, Fisher (2015) states that some forms of real financial pressure include burdensome debt, hospital bills, and so on. Perceived financial pressures can be inadequate income compared to the results of their work, or the high risk of being involved in legal problems often becomes a justification for committing fraud (Cressey, 1973). The imbalance between the income received by the government apparatus compared to the level of family needs at a reasonable level will force them to creatively seek additional income to meet their daily needs (BPKP, 1999). Rezaee (2005) also states that inadequate incentives can affect corrupt behavior in the presentation of financial reporting. Here, income that triggers financial pressure can have a direct effect or encourage corrupt behavior.

H5: Financial pressure has a positive effect on corrupt behavior.

2.6 Effect of Opportunities Against Corrupt Behavior

Opportunities for corrupt actions are often associated with weaknesses in the control system and the inability of fraud to be detected (Dorminey, 2012). Fisher (2012) cites the statement of Cressey (1973) which states that there are two aspects of opportunities that can trigger fraud. The first is the existence of information that makes fraudsters able to commit fraud. Second is the technical ability of the perpetrators. Equipped with the acquisition of information and technical capabilities of the perpetrators, the weaknesses of the procedure will be used by individuals to commit corruption or fraud. Thai (2001) states that the system and procedures for procurement of goods/services have an effect on the success of a system in achieving its intended goals. If there is an effective system and procedure, it will be

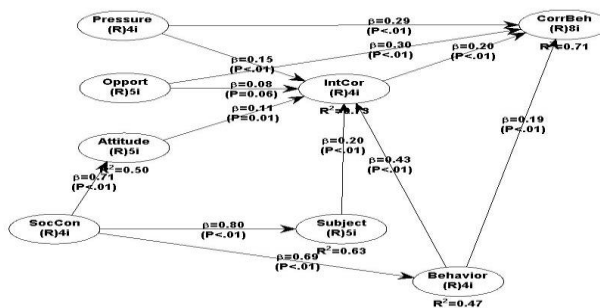
able to minimize the opportunity to implement corrupt actions. Conversely, if the system and procedures are weak, it will encourage corrupt actions. In addition to lack of transparency, the less effective supervisory function also becomes an opportunity that can lead to corruption (Sartono, 2006).

H6: Opportunities (weaknesses in the state/regional financial systems and procedures) affect corrupt behavior.

3. Theoretical Framework

This research is a model of causality research, namely one dependent variable (corrupt behavior) which is influenced by 5 independent variables and one intervening variable (intention to engage in corruption). The independent variables are: 1) attitude 2) subjective norms 3) perceived behavioral control 4) financial pressure 5) opportunities due to system weaknesses.

Figure 1. Research Model



4. Methodology

The quantitative approach in this study was carried out by collecting survey data using a questionnaire directly to respondents. The research sites to be selected are cities where national risk-based planning arrangements are held at Government Agencies in Semarang, Public Accountability Supervision in Purbalingga, and work meetings of the Association of Sulawesi Young Entrepreneurs in Manado, and in several other regions in East and Central Java. The total number of questionnaires distributed was 400 copies of which 330 collected while 9 copies were incompleated so that the final data to be analyzed was 321.

Variable of attitude is a reflection of statement or judgment relating to an object, event, or society that has elements of cognition and affective that are corrupt, measured by 3 attitude components, namely cognitive, affective, and behavioral

aspects which are reflected in 5 indicators. Subjective norms are an overview of respondents' perceptions of subjective opinions that individuals have about corrupt actions, measured by 4 indicators. Perceived behavioral control describes the perceptions of respondents about the perpetrators of corruption and beliefs about their potential that shows greed, moral hazard, and easy collusion to act corruptively, measured by 4 items about respondents' assessment of how far corruptors have the potential to commit corrupt actions. The intention to corrupt in this research is cognitive and affective aspects to do something because of the existence of the environment and the way someone views. Variable of intention to corrupt is the cognitive and affective aspects of corrupt actors that will trigger corrupt actions, measured by 4 questions.

All variables are measured with a five-point Likert scale from 1 (strongly disagree) - 5 (strongly agree). The research data obtained will be analyzed by quantitative approach with SPSS, Wrap-PLS, and specifically, hypothesis testing is used in the analysis of the Structural Equation Model (SEM) with the acceptance provisions of the Hypothesis at the level of $\alpha = 5\%$.

5. Results

5.1 Reliability Test

Table 1 presents the results of the reliability test of all research data, 321 observations, and the results show that the value of Cronbach's alpha based on standardized items all has a value higher than 67.1%. Therefore it can be concluded that the measurement instrument or variable indicator is declared reliable, so that it can be forwarded to the data analysis stage to test the proposed hypothesis.

Table 1. Data Reliability Test Results

Variables	Cronbach's alpha	Verification
Corrupt behavior	0.847	Reliable
Opportunity	0.759	Reliable
Pressure	0.796	Reliable
Attitude	0.865	Reliable
Subjective norms (Sub. norms)	0.825	Reliable
Perceived Behavioral Control (Behav. Control)	0.882	Reliable
Intent to corrupt	0.833	Reliable
Social construct	0.861	Reliable

5.2 Descriptive Statistics of Social Construct

This variable is explored from the habits and mindset of the community that is predicted to influence the attitudes of the people who tend to be permissive to corrupt behavior, subjective norms, and perceived behavioral control that makes the rationalization of intention to do corrupt. This variable is measured by 5 indicators, the results of the descriptive analysis are presented in Table 2.

Table 2. Descriptive Statistics of social construction

	N	Minimum	Maximum	Mean	Std. Deviation
SocCon	321	5.0	25.0	18.819	3.5967
SC1	321	1.0	5.0	3.857	0.8899
SC2	321	1.0	5.0	3.648	0.9240
SC3	321	1.0	5.0	3.854	0.8294
SC4	321	1.0	5.0	3.664	0.9214
SC5	321	1.0	5.0	3.798	0.9183
Valid N (listwise)	321				

The first indicator of the value of social construct is (SC1): It becomes a habit for the community to give something as an expression of gratitude. The second indicator of the value of social construct (SC2) is: Feeling uncomfortable if already given a service or getting a project does not give something/gift as an expression of gratitude. This indicator has an average value of 3.648 with a standard deviation= 0.9240. The third indicator of the value of social construct (SC3) is: The community feels proud and judges the success seen from how much material/wealth they have or shown without seeing where the material is obtained. The average value of this indicator is 3.854 with a standard deviation of 0.8294. The fourth indicator of the value of social construct (SC4) is the habit of giving the fairy tale of the mouse deer, as a clever and clever figure who can always get out of trouble with a lot of wiles for his own benefit. Respondents' answers showed an average value of 3.664 and a standard deviation value = 0.9214. The fifth indicator (SC5) is the frequency of the public expressing how much do you dare to pay? or we pay piro? is an expression to show how bold it is when someone gets extra services or facilities, or gets a profit. This indicator has an average value of 3.798 with a standard deviation of 0.9183.

5.3 Model Fit and Quality Indices Test Results

From the results of the analysis as in Table 3, it can be stated that the model is fit to be used to test the proposed hypothesis, because it meets the fit criteria for the path analysis test. Thus the model can be continued to be tested with the Warp-PLS Program.

Table 3. Model fit and Quality Indices test results

Indices	Results	Indices	Results
Average path coefficient (APC)	0.345, p<0.001	Tenenhaus GoF (GoF)	0.619, small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36
Average R-squared (ARS)	0.610, p<0.001	Sympson's paradox ratio (SPR)	1.000, acceptable if ≥ 0.7 , ideally = 1
Average adjusted R-squared (AARS)	0.607, p<0.001	R-squared contribution ratio (RSCR)	1.000, acceptable if ≥ 0.9 , ideally = 1
Average block VIF (AVIF)	2.693, acceptable if ≤ 5 , ideally ≤ 3.3	Statistical suppression ratio (SSR)	1.000, acceptable if ≥ 0.7
Average full collinearity VIF (AFVIF)	3.386, acceptable if ≤ 5 , ideally ≤ 3.3	Nonlinear bivariate causality direction ratio (NLBCDR)	1.000, acceptable if ≥ 0.7

5.4 Hypothesis Testing

The results of the study revealed that the attitude variable had a significant positive effect on IntCor/intent to Corrupt with $\beta = 0.11$ and $p = 0.01$. Thus, H1 is supported empirically so that the first hypothesis is accepted. Second, the Subject/Subjective norms variable has a significant positive effect on IntCorr with the β coefficient = 0.11 and $p = 0.01$. These results indicate that H2 is also supported empirically so H2 is accepted. Third, the behavior/perceived behavior control has a positive effect on IntCorr/corrupt intention with the β coefficient value = 0.43 and $p = 0.01$. This result also shows that the behavior control variable that is perceived to have a significant positive effect on IntCor/intent to corrupt, so, H3 is also accepted.

This first model includes the pressure and opportunity as control variables which are also predicted to influence the intention to commit corruption. The pressure has a significant effect on the IntCorr/Intent to corrupt variable, while opportunity does not have a significant effect on IntCorr at level $p < 0.05$. It also shows that the presence of pressure can trigger intention to commit fraud. The results of this first model analysis can be interpreted that the first hypothesis (H1), second (H2), and third (H3) is supported empirically with $p < 0.05$. The analysis results show the coefficient of determination R^2 is 0.78, indicating that the variability of the independent variable in influencing the dependent ones is 78%.

The results show that the IntCor/intent to Corrupt has a significant positive effect on corruption with the value of the β coefficient = 0.20 and $p = 0.01$. Thus, H4 is accepted. Fifth, the pressure variable has a significant effect on correlation with the β coefficient value = 0.29 and $p = 0.01$. Thus, H5 is also accepted. Sixth, the

opportunity has a positive effect on Corrbah/Corrupt behavior with the β coefficient = 0.30 and $p = 0.01$. Thus, H6 is accepted.

Table 4. Results of SEM Analysis

Relationship Model	Hypothesis	β	p	R ²	p>5%
Attitude → IntCor	H1	0.11	< 0.01	0.78	Accepted
Subject → IntCor	H2	0.2	< 0.01	0.78	Accepted
Behavior → IntCor	H3	0.43	< 0.01	0.78	Accepted
IntCor → CorrBeh	H4	0.20	< 0.01	0.71	Accepted
Pressure → CorrBeh	H5	0.29	< 0.01	0.71	Accepted
Opport → CorrBeh	H6	0.30	< 0.01	0.71	Accepted
Behavior → CorrBeh		0.19	< 0.01	0.71	Significant
Pressure → intCor		0.15	< 0.01	0.78	Significant
Opport → IntCor		0.08	< 0.06	0.78	Insignificant
SocCon → Attitude		0.71	< 0.01	0.50	Significant
SocCon → Subject		0.80	< 0.01	0.63	Significant
SocCon → Behavior		0.69	< 0.01	0.47	Significant

The test results in the second model show a determination coefficient (R²) = 0.71. This second model includes the variable perceived behavioral control as a control variable, and the result is a significant positive effect of the control variable. From the results of this analysis it can be interpreted that the fourth hypothesis (H4), along with fifth (H5), and sixth (H6) hypotheses is accepted because it is empirically supported with a value of $p < 0.05$. The determination coefficient of this model is 71%. This result also shows that the variability of the influence of the independent variable on the dependent variable in the model is 71% and the rest is influenced by other variables.

The results of the analysis show the influence of SocCon/Social construct variables on attitude, subjective norms (Subject) and perceived behavioral control/Perceived behavioral control (Behavior). The results of the analysis show that the influence of SocCon/Social construct on attitude shows the value of the β coefficient = 0.71, $p = 0.01$ and $R^2 = 0.50$. The influence of SocCon/Social construct on Subject/subjective norms shows the value of the β coefficient = 0.80, $p = 0.01$ and $R^2 = 0.63$. The effect on Behavior/Perceived behavioral control shows the value of the β coefficient = 0.69, $p = 0.01$ and $R^2 = 0.47$. The results of the analysis concluded that the SocCon variable (socially constructed values) had a significant positive effect on attitude, subjective norms and Perceived behavioral control variables.

5.5 Concluding Remarks

The social construct variables in this study were explored and tested whether they influence the attitude, subject (subjective norms) and behavior variables (perceived behavioral control). The results show that Social Constructs have a positive effect on attitude variables, subjective norms, and perceived behavioral control with a significance level smaller than 0.05. The findings also show that the influence of social construct (SocCon) on attitude shows the coefficient (β) = 0.71 and significance value (p) = 0.01 with a value of $R^2 = 0.50$. Furthermore, the influence of social construct on subjective norms (subject), shows the coefficient (β) = 0.80 and significance value (p) = 0.01 with the value of $R^2 = 0.63$. The influence of social construct on perceived behavioral control norms/subjective behavioral control (behavior), show the coefficient (β) = 0.69, the significance value (p) = 0.01 with the value $R^2 = 0.47$.

This study yields findings that permissive attitudes toward corrupt behavior have a significant effect on corrupt intentions (supporting the first hypothesis), subjective norms have a significant effect on corrupt intentions (supporting the second hypothesis), perceived behavioral control on intention to do corruption, intention to do corruption or the existence of a permissive mindset of corrupt behavior has a significant effect on corrupt behavior. The financial pressure is directly proportional to corrupt behavior, and the opportunity to influence corrupt behavior is supported empirically. Attitudes, subjective norms, and behavioral control perceived by individuals who tend to be permissive to corrupt behavior are influenced by the value of social constructs, namely habits and thought patterns that can lead to corrupt behavior.

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