Optimizing Internal Control to Prevent Corruption in Higher Education

Hamzah[1], Bayu Sujadmiko[2], Satria Prayoga[3], Rodhi Agung Saputra[4]
[1] Faculty of Law, Lampung University, Indonesia, hamzah.1969@fh.unila.ac.id
[2] Faculty of Law, Lampung University, Indonesia, bayu.sujadmiko@fh.unila.ac.id
[3] Faculty of Law, Lampung University, Indonesia, satria.prayoga@fh.unila.ac.id
[4] Faculty of Law, Lampung University, Indonesia, rodhiagungsaputra@gmail.com

ABSTRACT: *Corruption is a social disease that undermines the integrity, transparency, and trust in a country. In the education sector, universities are an important entity in the formation of the young generation who will lead the future. Therefore, the prevention of corruption in higher education has a very high urgency. This study aims to examine the urgency of preventing corruption in higher education, focusing on the negative impact of corruption on education, society, and sustainable development. This study uses normative research methods, using the statute approach and the Social legal approach of Risk Management Construction Optimizing the Function of the Internal Control Unit (SPI) in the Prevention of Corruption in Higher Education. The statute approach is to examine matters related to legal principles, legal views and doctrines, and laws and regulations related to the reconstruction of the function of SPI in tackling corruption in higher education. The social legal approach is for an in-depth examination of legal facts, then efforts are made to solve the problems that arise.*

Keywords: Construction, Optimization, Internal Control Unit, Corruption

INTRODUCTION

Corruption is a serious problem that hits various sectors in society, including the world of education, including universities. The number of corruption cases in universities is a serious concern that requires a deep understanding. Backgrounds that can explain why corruption cases often occur in universities include the high value of assets and and. Universities often have large assets and funds, either from the government, donors, or other sources. The presence of these large assets and funds can make universities a potential target for individuals who intend to steal or misuse these funds. Colleges and universities often have complex power structures, including rectors, deans, lecturers, and administrative staff. The high level of authority in these structures can provide opportunities for individuals to abuse their power for personal gain.

Public The lack of transparency in financial management and governance of higher education can facilitate hidden corrupt practices from authorities or administrative staff. Colleges often experience financial problems, especially when relying on government or student funding. This can create motivation to seek additional sources of income illegally. In some cases, a culture of corruption has permeated universities, where practices that violate ethics have become commonplace and accepted. Weak or ineffective law enforcement can create a sense of impunity among corrupt actors, because they feel that they will not be punished. The number of corruption cases in universities is a complex problem and requires serious action to prevent and overcome them. Understanding the background factors that cause corruption is important to formulate effective prevention and law enforcement strategies. In addition, commitment from all parties, including the government, educational institutions, and the community, is needed to combat corruption in the university environment. Corruption crimes in the scope of higher education do require serious and sustainable countermeasures. An example is the Rector of Udayana University and the University of Lampung which can cause state losses and losses experienced by students, especially students.

Some of the efforts that can be made to overcome corruption in higher education include increasing awareness and Ethics Education. It is important to raise awareness about the negative impact of corruption and promote ethical values in the university environment. This can be done through training programs, seminars, and socialization campaigns. Encouraging transparency in financial management and university governance is a key step. Universities must make financial reports that are available to the public and involve relevant parties in decision-making. Universities must strengthen internal oversight mechanisms, including strict internal audits, to prevent corrupt practices at the internal level. It is important to firmly enforce the law against corrupt perpetrators in universities. This includes effective investigations and prosecutions in court. Creating a secure and confidential complaint reporting channel can encourage people to report corrupt practices without fear of negative retaliation. Universities must have a clear code of ethics and impose strict sanctions for violators of the code. Involving external parties, such as government agencies, civil society organizations, or accreditation bodies, in the supervision of universities can help reduce corrupt practices. Providing incentives for individuals who report or prevent corruption can be an additional motivation to fight corruption.

Building a culture of integrity in higher education involves the entire college community, from students to staff and lecturers. It involves education, training, and consistent communication about the importance of ethics and integrity. Universities can collaborate with anti-corruption agencies or relevant government agencies to get guidance and support in efforts to prevent and overcome corruption. Efforts to combat corruption in higher education must be sustainable and involve all parties involved. The involvement of the government, universities, students, staff, and the wider community is essential to create a clean, integrity, and quality educational environment. One of the key steps in overcoming corruption in higher education is to optimize the function of the Internal Control Unit (SPI) or internal audit. Ensure that the SPI has an adequate level of independence from the parties being

supervised. This can be done by establishing SPI outside the chain of command involved in the financial management or policy of higher education. SPI must prepare an audit plan that focuses on corruption risks that may occur in universities. The plan should identify the areas most vulnerable to corruption and set priorities for inspection. SPI must conduct a careful and in-depth audit of the university's financial and operational processes. This includes document checks, interviews, and evidence gathering.

The results of the audit must be reported clearly and transparently to the authorities, including university management and external supervisory bodies. This report should include the findings, recommendations, and necessary actions. College management must act quickly to address the issues identified in the audit. This includes the implementation of internal remedies and the provision of sanctions to perpetrators if ethical or legal violations are found. SPI must continuously improve the capabilities of its staff through professional training and development. This will help them in conducting more effective audits. SPI may consult with external parties, such as independent audit agencies or anti-corruption agencies, to obtain additional views and guidance in carrying out their duties. Creating a safe complaint reporting mechanism and protecting whistleblowers from repression or retaliation can help identify corruption in higher education. SPI must continuously evaluate and assess the effectiveness of the measures that have been taken in efforts to prevent and overcome corruption. This allows them to adjust their plans and actions according to changing conditions. Optimizing the function of SPI in overcoming corruption in higher education is a very important step. SPI can act as an internal eye and ear that can help identify, prevent, and overcome corrupt practices in the university environment, thereby ensuring integrity and transparency in university management. Based on the background description above, the problems that will be discussed in this study are how the problems of the internal control unit in dealing with corruption in higher education today and how to reconstruct and optimize the function of the internal control unit in the prevention of corruption in higher education.

METHODOLOGY

The research method used is a normative research method. By using the statute approach and social legal approach of Risk Management Construction Optimization of the Function of the Internal Control Unit (SPI) in the Prevention of Corruption in Higher Education. The statute approach is to examine matters related to legal principles, legal views and doctrines, and laws and regulations and legal facts related to corruption in universities, and accurate and accountable data related to the reconstruction and optimization of the functions of internal control units in the prevention of corruption in universities while the social-legal approach is an approach used in the field of law To understand and analyze legal issues by considering social, cultural, economic, and political aspects that affect the law and corruption-related systems in higher education. This approach recognizes that law cannot be separated from the broader social context and that understanding legal issues requires knowledge of the social, moral, and cultural implications of legal regulations. In addition, an in-depth examination of the legal facts is also carried out to then try to solve the problems that arise in the symptoms concerned.

RESULT AND DISCUSSION

1. Problems of Internal Control Units in Handling Corruption in Higher Education

Corruption is an act that is highly vulnerable to being committed by officials or individuals who have access to power, public funds, or state resources. Corruption is a practice that involves the abuse of power or position for personal or financial gain that is illegal or unethical. Some of the factors that make officials vulnerable to corruption are that officials who have authority and control over important decisions in government or business often have the opportunity to use them for personal gain. Officials who manage public funds or state budgets can easily divert some of those funds for their own benefit. When government agencies or businesses are not transparent in their decision-making or use of funds, this can create an environment that is more prone to corruption.

Corruption no longer belongs to politicians, regional heads, bureaucrats, and private parties, but corruption also sows and grows in universities. This shows that corruption occurs in all institutions and professions. This is what is happening. Higher education is part of corruption itself. Six modes of corruption in higher education can still be added, namely corruption in the procurement of goods and the admission of independent students. So, in total there are eight entrances to corruption in college. The many modes of corruption show that universities are wetlands. An irony that is being celebrated because universities with their Tri Dharma are actually one of the institutions that abuse people's money. Universities that are supposed to produce agents of change and serve for the benefit of the people have become a wetland for the flourishing of corruption. The result is that the spirit of higher education will be tarnished in the eyes of the public.

The rise of corruption is a serious threat to the development and integrity of higher education. Corruption can damage the reputation of educational institutions, hinder the achievement of academic goals, and reduce the quality of education. In this study, we will explain the negative impact of rampant corruption on the development of higher education and why action needs to be taken to address this problem. The impact of corruption on the development of higher education includes that it can damage h reputation. The rise of corruption can damage the reputation of universities, both at the national and international levels. A bad reputation can reduce the interest of potential students and discredit the results of research and publications. The impact of corruption on the development of higher education can include damage to the reputation of the institution. Reputation is one of the most valuable assets for colleges, and corruption can damage it significantly. Here are some of the ways the impact of corruption can damage a university's reputation. When corruption cases are revealed in universities, it can lead to a loss of trust from the public, prospective students, parents, and donors. The public may doubt the integrity of the institution and become skeptical of the quality of education provided. A bad reputation due to corruption can have an impact on the ranking of universities in national and international ranking lists. Universities affected by corruption cases may see their rankings dropped.

Corruption in higher education is a serious threat to the integrity of higher education. The Internal Control Unit (SPI) is one of the entities responsible for handling and preventing corruption in higher education. However, the handling of corruption in higher education by SPI is often faced with a number of problems that need attention. In this study, we will explore several problems related to the handling of corruption in higher education by SPI. The problems of handling corruption by SPI in Higher Education include limited resources. Many SPIs in higher education face limited resources, including personnel and budgets. This can affect their ability to conduct in-depth audits and investigations related to corruption cases. The handling of corruption by the Internal Supervisory Unit (SPI) in higher education is a serious problem, and limited resources are one of the main obstacles faced by SPI in its efforts to combat corruption in the university environment. Some problems are related to limited resources in handling corruption in higher education. SPI in higher education often has a limited number of personnel. In many cases, SPI teams do not have enough staff to effectively oversee the entire activity at the university, which makes it difficult to detect acts of corruption. The lack of adequate budget can hamper SPI's ability to conduct in-depth investigations, conduct audits, and take firm action against alleged corruption. Budget constraints can also limit SPI staff training and the development of supporting technologies.

Some SPIs in universities can face pressure from external parties who are interested in corruption cases, such as university policies, lecturers, or other parties who have an interest in minimizing the impact of corruption. SPI may have limitations in its authority to investigate and crack down on acts of corruption in higher education. Legal or regulatory limitations can hinder SPI from carrying out its duties effectively. In some cases, members of the college community may be less aware of the importance of anti-corruption, or may even be involved in acts of corruption. Anti-corruption education and awareness in higher education may be lacking, which makes SPI's work more difficult. To address these resource limitations, SPI in higher education needs to work with authorities, increase transparency, and encourage awareness of corruption among staff and students. In addition, fighting for a sufficient budget and involving the university community in efforts to prevent corruption are also important steps.

The next problem faced by SPI in handling corruption cases in higher education is external and internal pressure or leadership. SPI may face pressure from certain parties, including internal parties of universities or external parties who have interests in corrupt practices. This can interfere with the independence of SPI. External and internal pressure, including pressure from university leaders, is a serious problem faced by the Internal Supervisory Unit (SPI) in handling corruption cases in universities. Here are some of the problems associated with external and internal stress. SPI can face pressure from external political parties who try to influence the results of investigations or efforts to eradicate corruption in universities. Politicians or high-ranking officials may try to protect certain individuals or groups involved in acts of corruption. External parties such as lecturers, donors, or alumni who have financial or political interests in higher education can influence SPI to cover up or hinder the investigation of corruption cases. Pressure from the media and public opinion can have an impact on the way SPI handles corruption cases. Strong media coverage can put extra h pressure on SPI to take certain actions, be it in urging that cases be investigated quickly or vice versa.

University leaders, including rectors or deans, can try to protect their staff or colleagues involved in acts of corruption. They can put pressure on SPI not to pursue investigations or legal action. SPI members themselves may face pressure from superiors or internal university leaders who ask them to stop investigations or protect certain individuals. The threat of dismissal or internal sanctions can also be used as a pressure tool. Some SPI members may feel uncomfortable with their own duties because they are in close contact with their peers in the institution. This can hinder the independence and integrity of the investigation. To overcome external and internal pressures, SPI needs to maintain their independence and operate based on the principles of professionalism and integrity. Ethics and legal education and training must be provided to SPI members so that they can face pressure wisely and based on the law. In addition, transparency and support from the college community and strong regulations to protect whistleblowers are also important in handling corruption cases.

The solution to overcome the problem of handling corruption by SPI in Higher Education is to increase resources: Universities must allocate adequate resources to support SPI operations, including the recruitment of qualified personnel and relevant training. SPIs should be given full independence in carrying out their duties and legal protection against pressure or threats. Universities must increase transparency in the management of funds and important decisions, so that SPI can easily access the necessary information. Ethics education must be given to all members of universities to build a culture of integrity and ethical awareness. Involving students, lecturers, and other related parties in efforts to prevent corruption and report on corrupt practices. The handling of corruption in higher education by SPI is a key aspect in maintaining the integrity of higher education institutions. To overcome the problems that may be faced by SPI, real efforts are needed to strengthen resources, independence, and transparency, as well as build a culture of integrity throughout universities. Only with these steps can we ensure that colleges remain corruption-free institutions and fulfill their mission of providing quality education.

2. Reconstruction and Optimization of the Function of the Internal Control Unit in the Prevention of Corruption in Higher Education

The Internal Control Unit (SPI) plays a key role in maintaining integrity, transparency, and accountability in higher education. One of the most important elements in SPI's performance is their independence. Independence means that SPI can carry out supervisory duties without pressure or influence from parties who may have an interest in the results of supervision. In this essay, we will discuss the urgency of constructing SPI performance independence in conducting supervision in higher education. SPI's independence is a strong shield against conflicts of interest. In the context of universities, there are various parties who may have an interest in the results of supervision, such as university or faculty leaders. Independence ensures that SPI's decisions and recommendations are based on evidence and facts, not personal or institutional interests. Independence ensures that the supervision process takes place with integrity. In situations where SPI must monitor or assess actions that may create discomfort or change,

independence becomes very important. This allows SPI to speak honestly without fear of adverse reactions. SPI independence is the key to building public trust and stakeholders in higher education. When the results of supervision are provided by an entity that is independent and free from influence, the information is considered more credible and acceptable. An independent SPI can provide objective recommendations and suggestions for continuous improvement in higher education. This helps the institution identify weaknesses and take necessary corrective action.

SPI independence is an important tool in preventing corruption. With the ability to independently oversee funds and processes, SPI can detect suspected corruption crimes and report them for further action. When SPIs have independence, they can work more effectively. They can focus on the most significant risks and problems without being distracted by stress or distractions. Independence is a basic principle in SPI practice. Compliance with professional standards that emphasize independence is key to carrying out duties with integrity. Independence plays an important role in promoting a culture of integrity in higher education. This shows that supervision is carried out in good faith and without bias. In seeing the urgency of constructing the independence of SPI's performance in conducting supervision in higher education, it is very important to recognize that independence is not only a theoretical principle, but a principle that must be carried out in daily practice. By respecting the independence of SPI, universities can ensure that their integrity is maintained and that they function effectively in providing education and services to the community. Awareness of the importance of independence is the first step towards preventing corruption and increasing accountability in higher education.

The independence of the performance of the Internal Control Unit (SPI) is a key element in ensuring their effectiveness in carrying out their supervisory and corruption prevention duties. The importance of SPI's independence in carrying out its duties can be explained as follows. When SPI is independent, they can make decisions based on evidence, facts, and applicable rules, not based on pressure or influence from certain parties. This ensures the integrity of the surveillance process. Independence allows SPI to better identify suspected corruption or misappropriation of funds. They can investigate suspicious acts without fear of repression or influence from parties who may be involved in corruption. Independent SPIs feel freer to report violations or non-compliance with rules and procedures. They don't have to worry about the possible consequences if they report the problem. When SPI is independent, public trust and stakeholders in higher education increase. The results of supervision produced by independent entities are more credible and considered more objective. SPI's independence helps ensure that universities and their members comply with ethics and laws. Independent performance helps foster a culture of integrity and compliance. Independence is an important tool in controlling quality in the supervision process. When SPIs are not affected by pressure or influence, they can focus more on the quality aspects of their work. SPI's independence also plays a role in supporting the development of a culture of integrity in higher education. They are an example in maintaining ethics and integrity. Independent SPIs can work more efficiently and effectively because they can focus on the most significant risks and issues.

Independence is a basic principle in SPI practice. Compliance with professional standards that emphasize independence is key to carrying out duties with integrity. Independent SPI is an important element in efforts to prevent corruption in higher education. They can effectively detect, report, and prevent acts of corruption. As such, the independence of SPI's performance is essential to ensure that they can carry out their supervisory duties objectively, without fear of influence or pressure that may come from the wrong parties. This ensures that the integrity of the university is maintained and that the institution can function in accordance with the principles of ethics and accountability. Awareness of the importance of independence is the first step towards preventing corruption and building a strong culture of integrity.

Reform is a process of systematic, integrated, and comprehensive efforts, aimed at realizing good governance. Good governance is a system that allows the implementation of an effective and efficient mechanism for the implementation of state government by maintaining constructive synergy between the government, the private sector, and the community. Bureaucratic reform essentially aims to implement a bureaucratic system that is effective, clean, competitive, and responsive to changes and on the side of the people. Bureaucratic reform is needed because of saving the state budget, optimizing resource allocation, optimizing performance, improving service quality, preventing corruption, and improving the system. Bureaucratic reform in the context of eradicating corruption, in this case because the government bureaucracy is more vulnerable to corruption, namely the inefficiency of the use of the state budget has not been completely corrected. The eradication of corruption must touch bureaucrats and provide reliable instruments to prevent corruption. Bureaucratic reform cannot be ruled out and it is time for the community and economic actors in Indonesia to play a role in encouraging bureaucratic reform. The habit of giving collateral in the form of bribes, cigarette money, and others has encouraged systemic damage and exacerbated the pathological condition of the bureaucracy which is increasingly critical

Higher education has a crucial role in the development of science, education, and service to the community. However, the threat of corruption can damage the integrity of this institution and harm the community. Therefore, bureaucratic reform and increasing service accountability are very important in handling corruption in higher education. In this essay, we will discuss how bureaucratic reform and increased service accountability can help prevent corruption in higher education. One of the key elements in bureaucratic reform is increased transparency. Colleges must ensure that all aspects of fund management, policy, and decision-making are accessible and understood by the public, staff, and students. Transparency creates strong accountability because actions and policies can be well monitored. Bureaucratic reform also includes the granting of clear authority and accountability to every level in higher education. Each individual must know their roles, responsibilities, and limits of authority in the context of fund management and decision-making. This helps prevent abuse of power. To facilitate the reporting of violations, universities must establish a safe and confidential reporting mechanism. This creates an environment where university members feel comfortable reporting alleged corruption crimes without fear of repression. Bureaucratic reform also includes strengthening internal audits and supervision. SPI and internal control units need to carry out routine surveillance to check compliance with

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rules and procedures and detect potential acts of corruption.

Service accountability can be improved by rewarding individuals or units that have achieved high standards of ethics and integrity. It provides incentives to maintain a high level of integrity. Service accountability includes anti-corruption education and training. Members of universities need to understand the risk of corruption and how to report it. This education can form a strong awareness of ethics and accountability. Bureaucratic reform includes cooperation with authorities, such as the police and anti-corruption agencies, for effective investigations and law enforcement. All of these reforms need to be evaluated regularly and updated in line with regulatory developments and best practices. This process should be part of a sustainable approach. Bureaucratic reform and increasing service accountability are important steps in preventing corruption in higher education. They create an environment that is transparent, competitive, and has integrity. By involving all members of the university, including staff, lecturers, and students, in this effort, the university can maintain their integrity and support the development of a more integrity and equitable society. Awareness, exemplary leadership, and a culture of integrity are key to achieving these goals.

CONCLUSION

Based on the results of research related to the reconstruction and optimization of the function of the internal control unit in the prevention of corruption in higher education is that the problems of the internal control unit in handling corruption in higher education today are limited resources, external and internal pressure, protection of whistleblowers, lack of integrity culture Building a culture of integrity in higher education is a significant challenge, weak cooperation with the authorities and problems related to independence. In facing the complexity and variety of problems in dealing with corruption in higher education, SPI needs to develop a comprehensive and sustainable strategy. This includes improvements in resource allocation, a strong role in supporting whistleblowers, strengthening a culture of integrity, bureaucratic reform, and the construction of performance independence. Only with such measures can we achieve a university that is free from corruption and functions with accountability and transparency. The reconstruction and optimization of the function of the internal control unit in the prevention of corruption in higher education is the need for restructuring related to SPI performance accountability. So far, SPI is responsible for the leadership, in this case it is the Rector who causes SPI to have doubts in carrying out its duties and will only firmly act from the bottom up. Therefore, it is necessary to construct the independence of SPI in carrying out its duties so that there is no doubt and can carry out its duties in eradicating corruption in higher education with objectives and actual legal facts.

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