

**FRAMING THE INDONESIAN PUBLIC FRAUD THROUGH ONLINE
MEDIA DURING 2019-2020**

A THESIS



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**INTERNATIONAL PROGRAM
DEPARTMENT OF ACCOUNTING
FACULTY OF BUSINESS AND ECONOMICS
UNIVERSITAS ISLAM INDONESIA**

2021

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Presented as a Partial Fulfillment of the Requirements to achieve a Bachelor
Degree in Accounting Department at the Faculty of Business & Economics
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DECLARATION OF AUTHENTICITY

Hereby I declare the originality of this thesis; I have not presented someone else's work to obtain my university degree, nor I have presented someone else's words, ideas, or expression without any acknowledgements. All quotations are cited and listed in the bibliography of this thesis. If in the future this statement is proven to be false, I am willing to accept any sanction complying with determined regulation or its consequence.

Yogyakarta, July 10th 2021



(Dilastuyasakti Estu Kinasih)

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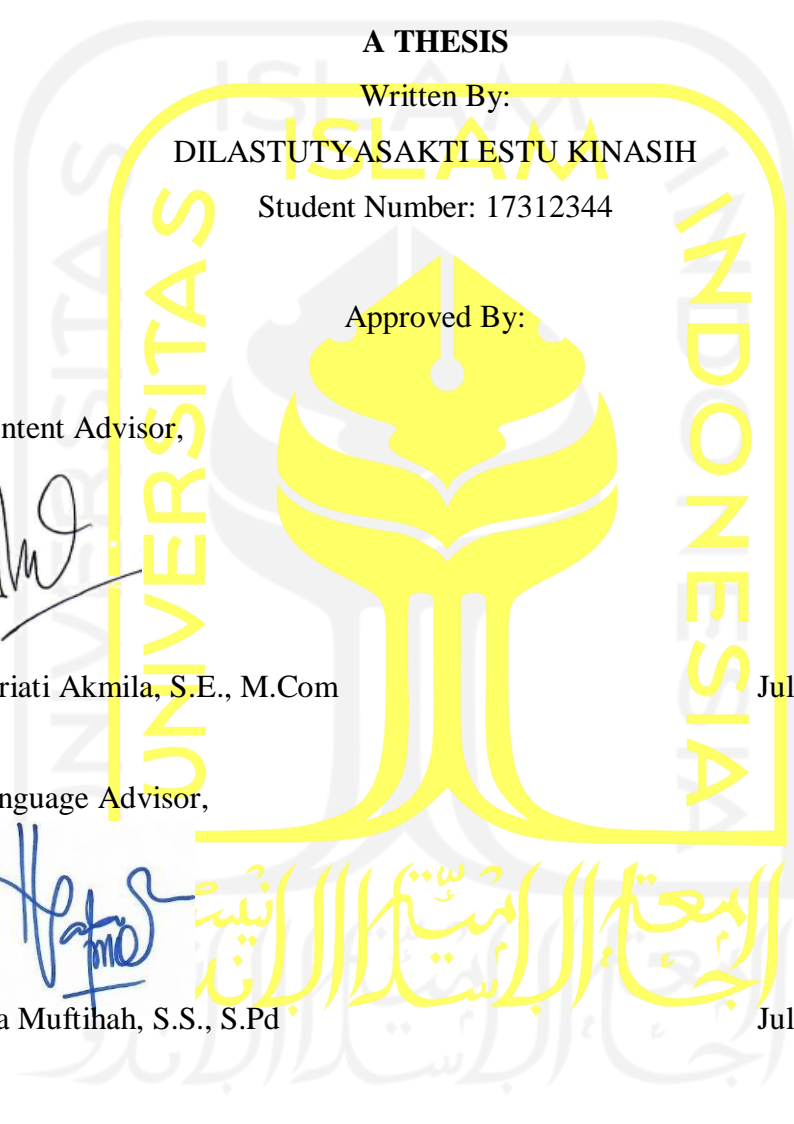
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DEDICATION PAGE

I present this thesis to:

R. Prasetyo Teguh Widodo as My Father, Sri Juniati as My Mother and
Dinastutyasakti Bening Kinasih as My Sister

Who have pray and supported me so that this thesis can be passed at the expected
time.



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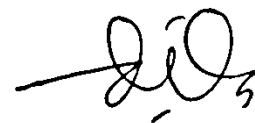
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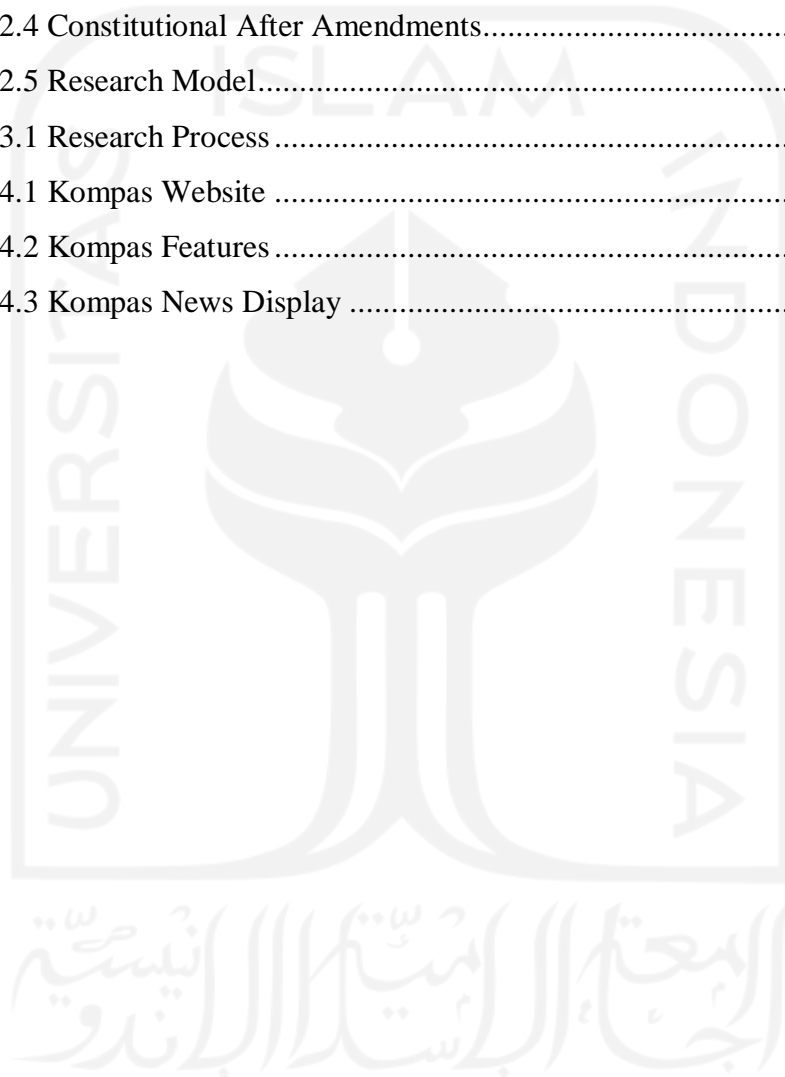
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ABSTRACT

This research aims to determine the pattern and frequency of fraud reporting in the Indonesian public sector through Kompas.com. To achieve the research objectives, a descriptive qualitative approach by content analysis method over fraud reported through Kompas.com which is used as a data source. The findings show that the news about corruption cases is mostly reported by Kompas.com. Bribery case at the Ministry of Public Works and Housing, corruption at the Ministry of Religion and corruption at the Ministry of Youth and Sports were the three most frequently reported cases in 2019. In 2020, three cases that were frequently reported were Jiwaseraya, corruption at the Ministry of Social Affairs and Cessie at Bank Bali. The results also discuss how the existing pressure and opportunities are used by individuals who have the capability to rationalize their actions based on the four elements of the fraud diamond theory, namely, pressure, opportunity, rationalization and capability.

Keywords: Fraud, Corruption, Public Sector, Fraud Diamond

CHAPTER I

INTRODUCTION

1.1 Study Background

Currently, many fraud cases occur in public sector organizations and companies, one of them is corruption in Indonesia. The abuse of power from the implementation of government functions is part of the corruption. The development of corrupt practices in Indonesia from year to year has also increased. With the rise of a corruption case in Indonesia, not only executive officers who commit corruption, both in public and private sectors, but also corruption has become a common habit in Indonesia.

Corruption has become a criminal act that often occurs in public sector structures. The corruption that occurs in Indonesia is a serious problem for the public sector. Most of the corruption cases in Indonesia correlate with the abuse of power from politics, such as political corruption by people who have power in a country that negatively impacts the people's rights. Proven by the disclosure of the corruption cases within the public sector, the state suffered significant losses. The involvement of executive officers in committing corruption makes the state's services in serving the community unable to run optimally. Corruption in Indonesia has brought political-economic-social disharmony. The discovery of various kinds of corruption cases that dragged public officials in public sector agencies made Indonesia's image decline globally.

In 2019, Corruption Eradication Commission (KPK) had indicted former Youth and Sports Minister (Kemenpora) Imam Nahrawi and his assistant Miftahul

Ulum for accepting Rp 26.5 billion in bribes and gratuities from the ministry and Indonesian Sports Council (KONI). Imam Nahrawi accepted a gift in cash from Fuad Hamidy and Johnny E Awuy. Besides, Imam was also allegedly receiving gratuities related to his position as Chairman of the Supervisory Board of Satlak Prima and other admissions related to his position as Menpora (Tribunnews, 2019).

A non-governmental organization (NGO) whose primary mission is to monitor and report public corruption incidents named Indonesia Corruption Watch (ICW), stated several corruption cases occurred throughout 2015, 2016, 2017 and 2018. There were 550 corruption cases and the state losses reached Rp 803.3 billion in 2015 (Kompas, 2016). Then, in 2016, there were 482 cases with 1,101 suspects, including 21 local leaders and the state losses of up to Rp 1.5 trillion (Jakartaglobe, 2017). In 2017, there were 576 graft cases with suspects 1,298, including a governor and 29 district heads and mayors. Cost the public sector almost Rp 6.5 trillion and bribery costs Rp 211 billion. This case was caused by E-KTP corruption case, around Rp 2.3 trillion (TEMPO.CO, 2018). In 2018, there were 454 graft cases involving 1,087 suspects, including two governors and 35 district heads and mayors. The corruption costs the public sector almost Rp 5.6 trillion. It was decreasing 13.8% from Rp 6.5 trillion in 2017. The entire state losses around Rp 6,7 billion for illegal charges, Rp 91 billion for money laundering and Rp 134,7 billion for bribery (Alamsyah et al., 2018).

Fraud is an act against the law to gain personal and or group interest that directly harms other parties. Fraud occurs due to pressure to use existing

opportunities to violate norms and weak internal controls within the organization. Fraud involves all deceptive ways in which one individual gain an advantage over another by false representations. Deception always involves trickery and self-confidence. Fraud is different from robbery, where violence is almost used (Romney & Steinbart, 2018).

Based on the fraud triangle theory, fraud occurs when there are behaviors which lead to commit fraud, they are pressure, opportunity and rationalization. The fraud diamond theory consists of four elements to commit fraud, namely pressure, opportunity, rationalization and capability. Without the capability, the perpetrators would not recognize the opportunity to see and commit fraud and find a way to conceal it (Wolfe & Hermanson, 2004). In other words, the perpetrator of fraud must have the skills and abilities to commit fraud (Gbegi & Adebisi, 2013). When individuals have the right capabilities, and in the right position, fraud will occur. Someone who has a higher position has a higher opportunity of being involved in fraud (Dellaportas, 2013).

Corruption can be an act against the law, where corruption can also harm the state. Types of corruption that often occur are bribery, embezzlement, counterfeiting of funds, extortion and even nepotism. Corruption does not only occur in the public sector and is detrimental to state finances but can also occur in the private sector. Corruption is a factor inhibiting economic growth in Indonesia, especially one of which reduces the effectiveness of various aid programs provided by the public sector to the community. The high level of corruption in a society that occurs in public sector agencies impacts in decreasing public trust. It

makes the Indonesian state's performance decreases because the state experiences large losses, and public officials' involvement in carrying out acts of corruption makes state services in serving the community cannot run optimally.

The pattern of activities carried out in corruption varies widely, from manipulating the procurement of goods and services, sale and purchase of positions, misuse of budget, price increases, budget irregularities, and even embezzlement of funds. In the organization, several parties work together to achieve the goal of the organization or company. However, these parties also have personal goals or interests. When faced with personal interests, the decision to commit fraud will occur.

This research relates to the previous research conducted by Aishah et al., 2017 which concluded that the English medium newspaper reported slightly higher cases than the Bahasa Malaysia medium newspaper during 2016 and collected as many as 603 stories from four newspapers. The highest media reporting fraud was fraud cases involving the Sabah Water Department (SWD), while fraud cases incurred within the state government, followed by the federal and local authorities.

Aziz et al. (2015) also mentioned issues raised by the local newspapers on the Malaysian public sector having difficulties managing their properties and facilities, which eventually may damage the value of integrity in the public sector. The failure of efficient and effective asset management has provoked the federal government to face several problems, thus, burdening both authority and the public. Moreover, Haniza et al. (2017) found a positive relationship between the

fraud triangle elements and fraud occurrence. This means that if a person is under pressure-such as personal pressure or work pressure, has the opportunity, and could rationalize his behavior-the possibility that the individual will commit fraud exists.

The research conducted by Akmila & Amalia (2018) concluded that the largest online newspaper in Indonesia, namely Kompas.com, reported that corruption was the most widely reported and attracted public attention. For example, news of the E-KTP corruption was the biggest and most reported case during 2017, involving many popular figures in the Ministry of Internal Affairs in Jakarta. Moreover, Akmila & Fatah (2019) also stated that Kompas.com 2018 reported regional heads carried out the most corruption cases. For example, throughout 2018, many regional heads were arrested by Direct Raids (OTT) by the KPK. A case that has attracted attention was Jambi Governor Zumi Zola, who was caught in a corruption, bribery and gratuity case. It has harmed the state and society with a fairly large nominal amount.

Allan et al. (2018) mentioned that in the two major New South Wales newspaper publications, namely The Daily Telegraph and The Sydney Morning Herald in 2018, most of the crime reports are about fraud. Fraud is the most serious crime in Australia and was the most commonly reported crime type. It is identified in New South Wales during that period that there were a total of 49,218 frauds reported to relevant authorities, an increase of 13.2% on the previous 12 months' period. Furthermore, Peprah (2018) found the positive relationship between the fraud diamond theory elements implies owners, directors, managers,

and supervisors of businesses. From the viewpoint of accountants, the results imply that capability relationship with opportunity and rationalization are the most critical or large indicators for fraud to happen. The element of capability as its combinations to all the other fraud elements predict more significant effects.

The previous research tends to focus on the reason for committing fraud. Not much research has focused on reporting fraud through media. The difference between the previous research and this research is that this research uses fraud diamond theory to emphasize the individual's capability to commit fraud. Meanwhile, the previous research used the fraud triangle element to analyze the individuals in committing fraud.

Based on the explanation of fraud in the Indonesian public sector, one of the most common frauds is corruption. Corruption in Indonesia's public sector that involves public officials and corrupt practices have increased in recent years. Therefore, the researcher is motivated and interested in researching more about reporting on corruption through online media. In this research, the researcher conducted an investigate the corruption case in the Indonesian media from 2019 to 2020. Thus, the thesis s entitled "**Framing the Indonesian Public Fraud through Online Media during 2019-2020**".

1.2 Problem Formulation

Based on the identification of the problem above, there are two problems discussed in this study:

- a. How does the pattern of a media report on fraud in the public sector during 2019-2020?
- b. How frequent is the media report on fraud in the public sector during 2019-2020?

1.3 Research Objective

The objectives of this research are:

- a. To describe the pattern of fraud in the public sector during 2019-2020.
- b. To describe how frequent fraud reported by the media in the public sector during 2019-2020.

1.4 Research Contribution

This research is expected to provide additional information about the pattern of news of corruption in Indonesia's media. It is also expected to be used as a reference for other researchers in related fields and as the source of information to relevant parties requiring research results.

1.5 Systematic Writing

CHAPTER I: INTRODUCTION

The first chapter consists of study background, problem formulation, research objectives and the research contributions.

CHAPTER II: LITERATURE REVIEW

The second chapter describes the literature review, which consists of theories previous research that can assist the author in conducting research.

CHAPTER III: RESEARCH METHOD

The third chapter presents a discussion of data collection process. It covers the discussion about the type of research method, the research object, the data source, the data collection method and the data analysis techniques.

CHAPTER IV: ANALYSIS AND DISCUSSION

The fourth chapter explains the finding of the research and discussion regarding the research analysis.

CHAPTER V: CONCLUSIONS AND RECOMMENDATIONS

The fifth chapter contains the conclusion of the research findings, research limitations and research recommendations for future research

CHAPTER II

LITERATURE REVIEW

2.1 Definition of Fraud

Audit Standard 240 defined fraud as an intentional act by one or more individuals in management, the party responsible for governance, employees, or third parties, which involves deception to gain an unfair advantage (IAPI, 2013). Arzova (2003) explained that it purposes to enrich oneself by intentionally reducing an asset's value or worth in secret. Thus, fraud is gaining an unfair advantage over another person (Romney & Steinbart, 2018). Legally, for an act to be fraudulent, there must be:

- a. A false statement, representation, or disclosure.
- b. A material fact, which is something that induces a person to act.
- c. An intent to deceive.
- d. A justifiable reliance, the person relies on the misrepresentation to take action.
- e. An injury or loss suffered by the victim.

Singleton et al. (2006) explained fraud as a crime and tort due to false and material representation. Other terms used to describe fraud interchangeably are theft, defalcation, irregularities, white-collar crime, and embezzlement (Aishah et al., 2017). Romney & Steinbart (2018) also mentioned fraud perpetrators are often referred to as white-collar criminals, which distinguishes them from violent criminals.

2.2 Types of Fraud

Albrecht et al. (2016) described the types of fraud:

- a. Employee embezzlement, the perpetrator is an employee of the organization who uses his position to take or divert the employer's assets.
- b. Vendor fraud, the perpetrator is a vendor of the organization, either overbill or provide lower quality or fewer goods than agreed.
- c. Management fraud, the management manipulates the financial statement to make the company looks better.
- d. Customer fraud, the perpetrator is a customer of the organization who does not pay, pays too little, or gets too much from the organization through deception.

Moreover, Johnstone et al. (2014) stated that types of fraud consist of two misstatements, they are:

- a. Misstatements Arising from Misappropriation of Assets

Asset misappropriation occurs when a perpetrator steals or misuses an organization's assets. Asset misappropriations are the dominant fraud scheme perpetrated against small businesses, and the perpetrators are usually employees. Asset misappropriation commonly occurs when employees:

1. Gain access to cash and manipulate accounts to cover up cash thefts.
2. Manipulate cash disbursements through fake companies.

3. Steal inventory or other assets and manipulate the financial records to cover up the fraud.

b. Misstatements arising from Fraudulent Financial Reporting

The intentional manipulation of reported financial results to misstate the organization's economic condition is called fraudulent financial reporting. Three common ways in which fraudulent financial reporting can take place include:

1. Manipulation, falsification, or alteration of accounting records or supporting documents.
2. Misrepresentation or omission of events, transactions, or other significant information and intentional misapplication of accounting principles.

Furthermore, Karyono (2015) described form of fraud consists of:

a. Corruption it is an act that is detrimental to the public interest or the public or the wider community for certain personal or group interests.

The following is form of corruption:

1. Conflict of Interest

It occurs when an employee or manager has a personal interest in an activity or business transaction in the organization where he works, which is against his organization's interests.

b. Bribery

It is the gift, request, or acceptance of something of value to influence someone's actions because of his job. The form of bribery consists of:

1. Kickback. It occurs when there is an acceptance or gift of something to influence a business decision.
 2. Bid Rigging. It is done to win one of the bidders from several bids participating in the auction.
- c. Illegal Gravities
- Illegal gravities are giving something of value to someone because of a decision made by someone.
- d. Economic Extortion
- The employees, ask for payment from vendors for decisions taken that benefit (the vendor) with threats
- e. Fraudulent Financial Statement occur when presenting financial reports better than the actual (overstatement) and presenting financial reports worse than the actual (understatement). The ways to commit fraudulent financial statements are:
1. Fictitious revenue.
 2. Improper asset valuation.
 3. Concealed liabilities.
 4. Timing deference is recording assets and liabilities, income and expenses in incorrect accounting period.
 5. Improper disclosures of financial statements such as contingent liabilities on significant events that negatively affect financial statement items.
- f. Misappropriation of Asset

1. Fraud on cash

Fraud on cash receipts is theft of cash receipts that have not been recorded (Skimming). The form of skimming:

- Revenue is unrecorded or revenue record understates.
- Write-off schemes when receivables are written off even though the receivables are not written off but are invoiced and not reported.
- Lapping schemes are temporary withdrawal of billed money by delaying the recording of receipts.
- Cash larceny is thefts of cash that have been recorded in the books, such as theft of cash by deliberately making miscalculations or bookkeeping errors.

2. Fraudulent disbursement happens when billing schemes occur when entering an invoice for procurement of goods, so the bill is higher than actual nominal (mark-up).

3. Inventory and Other Misappropriation of Assets

The way to commit fraud:

- Fictitious sell
- Asset reacquisition and transfer scheme, such as transfer of assets to another location with official internal documents, the goods are then stolen, create fictional projects to steal materials and falsifying goods request forms.

- Purchasing & Receiving Scheme fraud, such as buying unnecessary items, purchased assets that were then stolen, false sales and shipment scheme and inventory write-off.

2.3 Fraud Theories

Committee of Sponsoring Organizations of the Treadway Commission or COSO (2016) explained fraud as an intentional act or omission designed to deceive others resulting in the victim suffering a loss or the perpetrator achieving a gain or an intentional act that can harm an entity and benefit the perpetrator of the fraud. The things are related to fraud, such as deception, dishonesty and intention. These acts are not dependent upon the threat of violence or physical force. Frauds are perpetrated by parties and organizations to obtain money, property, or services, to avoid payment or loss of services, or to secure personal or business advantage. Moreover, BPK (2012) mentioned that fraud is an act to obtain material or non-material benefits. In reality, fraud exists in almost every line of an organization and can be done by anyone.

Repressive efforts against fraud have been carried out intensively. However, the vulnerability of government organizations to fraud tends to increase. Therefore, in overcoming fraud which tends to increase every year, State Development Audit Agency (BPKP) provides repressive act through the calculation of state financial losses regularly, implementation of the public sector internal control system, building a fraud risk assessment of areas that are

considered to have potential to corruption by detecting the values in the institution, then building an organizational culture (BPKP, 2020).

2.4 Fraud Triangle

Association of Certified Fraud Examiners or ACFE (2017) defined fraud triangle as a model to explain the factors that cause a person or management to commit fraud in their work. The fraud triangle is an opportunity and the criminal mindset that allows him/her to commit the fraud. Based on **Error! Reference source not found.**, three conditions present when fraud occurs and lead to behavior in commit fraud, they are pressure, an opportunity, and a rationalization (Romney & Steinbart, 2018).

- a. Pressure, also known as motivation, requires the existence of financial problems that cannot be shared. Pressure also comes from the unrealistic expectations of investors, banks, or other sources of finance (Gupta & Gupta, 2015).
- b. Opportunity is lack of structure and governance to control its operations and asset usage. Opportunity is created by ineffective control or governance system that allows an individual to commit organizational fraud. The primary mechanism that allows fraud to occur is internal control's weaknesses (Ruankaew, 2016). The perceived opportunity concept suggests that people will take advantage of the circumstances available (Kelly & Hartley, 2010).
- c. Rationalization is a justification given for a fraudulent act. The fraudulent act's rationalization would be viewing it as necessary and justifiable for

resolving the financial problems. The rationalization is necessary hence the perpetrator can make his illegal behavior intelligible to himself and maintain his concept of himself as a trusted person (Krancher et al., 2010).

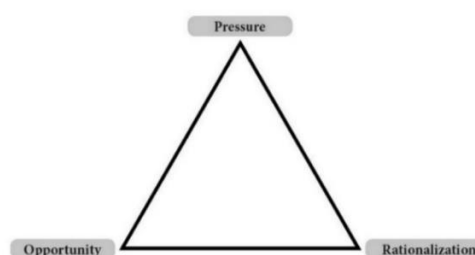


Figure 1.1 Fraud Triangle

(Cressey, 1953)

2.5 Fraud Diamond

The fraud diamond theory consists of three elements to commit fraud: perceived pressure, opportunity, and rationalization (Ruankaew, 2016). Meanwhile, four conditions or elements must present before an act of fraud could be committed. Among these are pressure, opportunity, rationalization, and capability, referred to as the fraud diamond (Wolfe & Hermanson, 2004). Capability is the position or function of someone within a company that may give the ability to create or exploit an opportunity for fraud not be available to others. Position, intelligence, ego, coercion, deceit, and stress, are the supporting capability elements.

Furthermore, only the person who has an extremely high capacity will understand the existing internal control, identify its weaknesses, and use them in planning the implementation of fraud (Wolfe & Hermanson, 2004). Without the capability, the perpetrators would not recognize the opportunity to commit fraud

and find a way to conceal it. In other words, the perpetrator of fraud must have the skills and abilities to commit fraud (Gbegi & Adebisi, 2013).

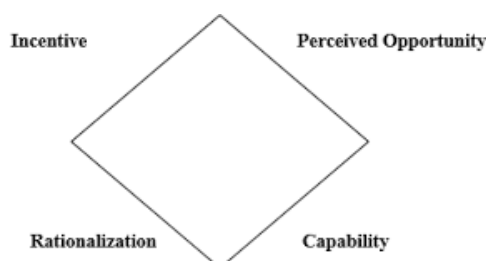


Figure 1.2 Fraud Diamond

(Wolfe & Hermanson, 2004)

2.6 Government System in Indonesia

The government system used by the Indonesian nation is presidential. The presidential system is a state system led by the President. Through general elections, the President and vice president are elected directly by the people. The government system is a system as a tool for regulating the running of government according to state conditions to maintain the country's stability. The system consists of various components and becomes an inseparable unit. Each component cooperates strongly, ties to one another, which has one goal and one government function. In history, Indonesia has used various government systems (Kompas, 2020).

At the beginning of the government, after the proclamation of independence on 17 August 1945, Indonesia used a presidential system. The use of this system began to be treated in 1945-1949. After that, there was a change in the government system, on 27 December 1949-15 August 1950, Indonesia adopted a quasi-parliamentary system and on 15 August 1950-5 July 1959 adopted a

parliamentary system. Then on 5 July 1959-22 February 1966, Indonesia adopted a guided democratic system. Changes in the government system did not stop because there were differences in the implementation of the government system according to 1945 Constitution, before amended the 1945 Constitution and after the 1945 Constitution amendments occurred in 1999-2002 (Kompas.com, 2019).

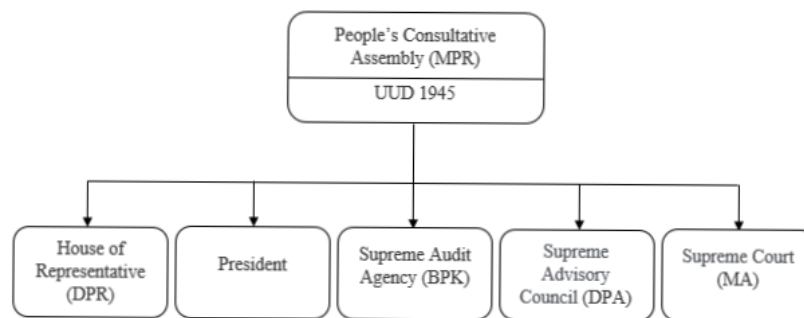


Figure 1.3 Constitutional Before Amendments

(Dictio.id, 2017)

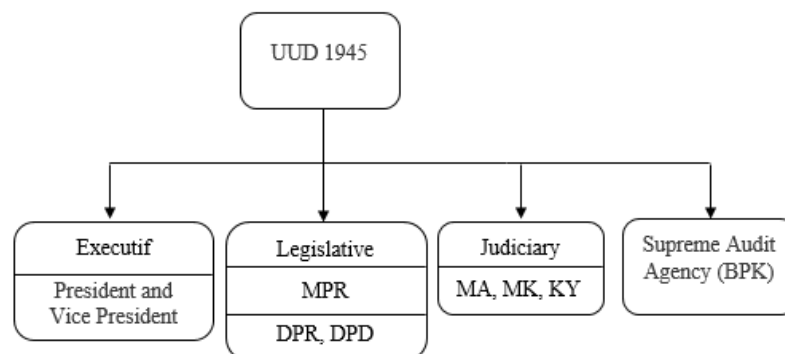


Figure 1.4 Constitutional After Amendments

(Dictio.id, 2017)

2.7 Definition of Public Sector

The public sector consists of general government (public administration entities at all levels of government, regulatory agencies, and government entities

that provide services such as education, health, security, etc.) and publicly-owned corporations (Arundel et al., 2019). Public sector organizations are responsible for providing public services while dealing with a dynamic and turbulent environment and budget constraints (Felício, Samagaio & Rodrigues, 2021). Holcombe (2006) revealed that the public sector is important for social and economic development because it oversees the country's economic development, provides employment, provides public transportation, education, and tax collection, even regulated the government bureaucracy. In other words, the public sector aims not to seek profit but to provide services to the community and improve society's welfare.

2.8 Types of Public Sector Fraud

Romney & Steinbart (2018) explained the types of fraud that often occur in the public sector:

- a. Corruption is dishonest conduct by those in power and it often involves actions that are illegitimate, immoral, or incompatible with ethical standards. There are many types of corruption is given below:
 1. Bribery is defined as the offering, giving, receiving, or soliciting any item of value to gain an illicit advantage by influencing the actions/inactions of an official in charge of public duty.
 2. Bid rigging an agreement between enterprises or persons engaged in identical or similar production or trading of goods or provision of services, which has the effect of eliminating or reducing competition for bids or adversely affecting or manipulating the bidding process.

- b. Investment fraud is misrepresenting or leaving out facts in order to promote an investment that promises fantastic profits with little or no risk.
- c. Misappropriation of Asset is the theft of company assets by employees.
- d. Fraudulent Financial Reporting as intentional or reckless conduct, whether by act or omission, that results in materially misleading financial statements.

Based on a Global Fraud Survey in 2016, it was found that the government and public administration sector was the second most represented sector after the banking and financial services industry. Further, the survey found that organizations of different sizes are exposed to different fraud risks. Corruption was more prevalent in larger organizations, while skimming, payroll schemes, and cash theft were common in small organizations. The organization's size and the complexity of the business matter when it comes to fraud risk exposure.

2.9 Fraud in the Public Sector

Fraud that often occurs in the public sector is corruption. For example, public procurement is a high-risk area for fraud (corruption), particularly in the government institution (Rustiarini, 2019). In the public sector, there is frequent misappropriation of state assets or regional assets by certain parties. Corruption cases in the public sector do not only involve people who have high positions but also people whose position are under them. Corruption occurs in the central government and regional governments, even in the smallest scope. Corruption can

make public sector services non optimal due to inadequate budget distribution so that the community is disadvantaged due to corruption committed by related officials. These actions include manipulating records, improper disclosure of reports, and mark-ups detrimental to the country's economy. This is due to the opportunity and solely for personal or group interests.

In 2019, the suspect in the corruption and bribery case for job selection at the Ministry of Religious Affairs (Kemenag), Romahurmuziy, is permanently dismissed from his position as General Chairman of the United Development Party (PPP). Romy has received Rp 300 million from two Ministry of Religious Affairs officials in East Java in this case, they are Haris Hasanuddin and Muafaq Wirahadi. The money is suspected of being a commitment to Romy to help the two of them pass the selection for positions in the East Java Ministry of Religious Affairs. Romy is considered capable of making them participating in the selection because he can work with certain parties in the Ministry of Religious Affairs. He and certain parties are considered capable of influencing the election results (Kompas, 2019).

2.10 Previous Research

This research takes several results from previous research related to fraud as follows:

The study of Aishah et al. (2017) aimed to investigate the fraud reports pattern among the four mainstream newspaper reporting, namely Berita Harian, Utusan Malaysia, New Straits Time and The Star. The result shows that English

medium newspaper reported slightly higher cases than the Bahasa Malaysia newspaper. Results of this limited study may indicate that integrity is at looseness in the public sector as the head of a department was also involved in fraud activities by misusing the power bestowed upon them. The public sector needs to think of effective measures to counter these fraudulent activities to ensure the Malaysian public sector is governed ethically and public trust is upheld.

Aziz et al. (2015) also mentioned issues raised by the local newspapers on the Malaysian public sector having difficulties managing their properties and facilities, which eventually may damage the value of integrity in the public sector. The failure of efficient and effective asset management has provoked the federal government to face several problems, thus, burdening both authority and the public.

Haniza et al. (2017) found a positive relationship between the fraud triangle elements and fraud occurrence among the Royal Malaysian Police employees. It means that if a person is under pressure-such as personal pressure or work-related pressure, has the opportunity, and could rationalize his behavior-the possibility that the individual will commit fraud exists. In other words, when an individual faces pressure, has some space to do fraud, or can justify his behavior, this will lead him to act fraudulently. This study also showed that any fraudulent actions could be prevented when the employees have high integrity that demands them to act with full honesty and follow the organization's rules.

Akmila & Amalia (2018) concluded that the largest online newspaper in Indonesia, namely Kompas.com, reported that corruption was the most widely

reported and attracted public attention. For example, news of the E-KTP corruption was the biggest and most reported case during 2017, involving many popular figures in the Ministry of Internal Affairs in Jakarta. Moreover, the Constitutional Court judge Patrialis Akbar's case has also captured Indonesia's attention because the constitutional court is supposed to be a justice instrument for country, however has a judge had committed fraud.

Moreover, Akmila & Fatah (2019) stated that Kompas.com reported regional heads carried out the most corruption cases. For example, throughout 2018, many regional heads were arrested by Direct Raids (OTT) by the KPK. A case that has attracted attention was Jambi Governor Zumi Zola, who was caught in a corruption, bribery and gratuity case. It has harmed the state and society with a fairly large nominal amount. The other cases for the non-active regent of Mojokerto, Mustofa Kamal Pasa, are the suspect of money laundering crimes (TPPU). Mustofa was suspected of a bribery case related to the licensing process for constructing telecommunications towers in the Mojokerto Regency in 2015.

Allan et al. (2018) revealed that most of the crime reports in the two major New South Wales newspaper publications, namely The Daily Telegraph and The Sydney Morning Herald in 2018, are related to fraud. In money terms, fraud is the most serious crime in Australia. Fraud during this sample period was the most commonly reported crime type. Strengthening these results identifies in New South Wales during that period, there were a total of 49,218 frauds reported to relevant authorities, an increase of 13.2% on the previous 12 month period. The evidence provided in this study is about the prominence of fraud coverage in the

two New South Wales newspaper publications states fraud as a social issue in Australia.

Furthermore, Peprah (2018) found the positive relationship between the fraud diamond theory elements implies owners, directors, managers, and supervisors of businesses. From the viewpoint of accountants, the results imply that capability relationship with opportunity and rationalization are the most critical or large indicators for fraud to happen. The element of capability as its combinations to all the other fraud elements predict more significant effects. Besides, this research proposes effective supervision to control or minimize the impact of an employee using its capability to commit fraud.

2.11 Research Model

The researcher will use research model as a guidance in conducting this research that described in figure 2.5 below:

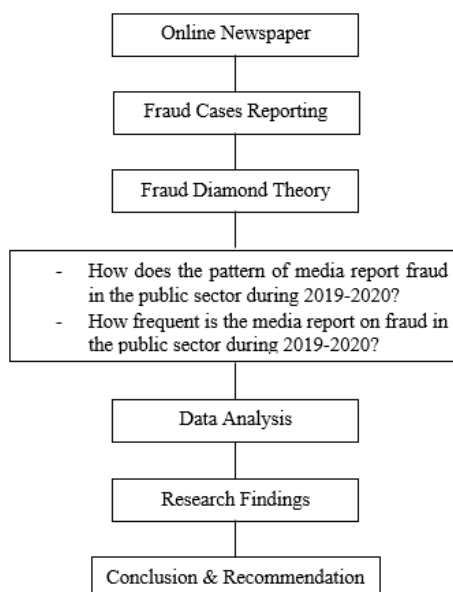


Figure 1.5 Research Model

CHAPTER III

RESEARCH METHOD

3.1 Introduction

This chapter explains the research method used in conducting the research. This chapter also describes the research process, the research object, the data sources, data collection method, data analysis techniques and validity test used by the researcher in conducting the research. The research methodology discussed in this chapter is a methodology, which will be used as a reference for answering the problem formulation in chapter four.

3.2 Types of Research

This research uses a qualitative method with a descriptive approach and uses content analysis techniques to gain the data from an online newspaper. Qualitative data can come from various primary sources and/or secondary sources, such as individuals, focus groups, company records, government publications, and the internet (Sekaran & Bougie, 2016). It aims to examine the data collected in detail using a specific set of research methods such as in-depth interviews, focus group discussion, observation, and content analysis (Hennink et al., 2020).

The qualitative data analysis also aims to make valid inferences from the often overwhelming amount of collected data (Sekaran & Bougie, 2016). From some of the theories above, qualitative research is an approach that emphasizes the elaboration of the interpretation of a phenomenon without relying on numerical measurements. In this research, the researcher used the descriptive

method to describe and interpret the objects according to reality. The descriptive method is implemented because the data analysis is presented descriptively.

Content analysis is an observational research method that is used to systematically evaluate the symbolic contents of all forms of recorded communications. It can be used to analyze newspapers, websites, advertisements and recordings of interviews. The content analysis method enables the researcher to analyze large amounts of textual information and systematically identify its properties, such as the presence of certain words, concepts, characters, themes, or sentences (Sekaran & Bougie, 2016). After thoughtful consideration, the researcher uses a qualitative content analysis method, because this method is suitable to research current topic, which knows the pattern of reporting about corruption cases that are published in online newspapers. Renz et al. (2018) also revealed that the qualitative content analysis could give significant insight through analysis of the text. Other advantages of this method include the researcher's ability to be "close" to the data, it is highly reliable as it follows systematic procedures, and it is relatively inexpensive to implement.

3.3 Research Process

The research process is the steps undertaken by researchers during conducting the research in order to reach conclusions. Selvi (2019) explained four steps in qualitative content analysis research process, they are:

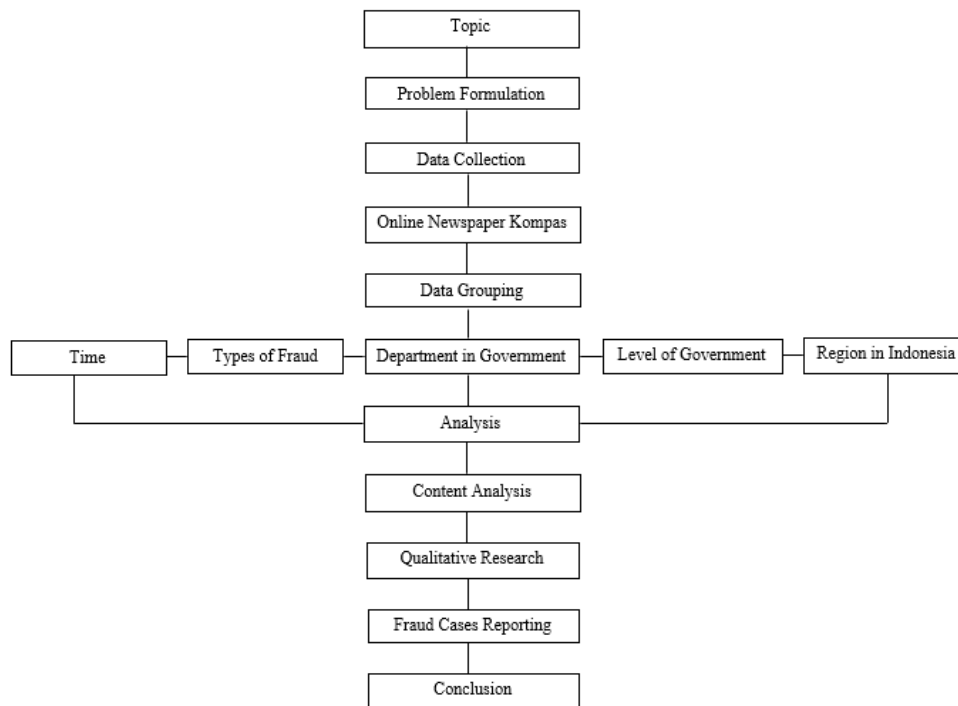


Figure 3.1 Research Process

a. The Preparation

The preparation process is the initial stage carried out in research, consisting of literature study and data sources selection. Literature study is first step in this research which aims to study and collect useful references to support the research based on the research questions (Selvi, 2019). After getting sufficient references, the data source selection process is carried out to determine the research data. The selection of data sources is selected based on the largest newspapers in Indonesia according to several surveys.

b. Data Collection Processes

The data collection process is the process consisting of data collection and data grouping (Selvi, 2019). Data collection is the next step after choosing the right data source to obtain the data needed in this study, where the data is collected and then grouped according to several categories.

c. Analysis Phases

After grouping the data into several categories, Selvi (2019) mentioned that the analysis phase is process to evaluating and conducting main analysis. The process is carried out based on:

1. Time

Within two years, the data is differentiated based on the month of the published news

2. Departments in government

Data are grouped according to the departments involved.

3. Newspapers

Data is collected based on news media.

In analyzing this research, the researcher uses content analysis where this analysis is used in qualitative research. It is an in-depth discussion of the content of written or printed information in the mass media, which includes all analyses regarding the text's

content. However, on the other hand, content analysis is also used to describe a unique analytical approach.

d. Final Report Preparation

The final process in this research is result reporting which means that presenting and interpreting the findings (Selvi, 2019). In this process, the researcher prepares the report, based on the results obtained using Microsoft Excel 2016 software with manual spreadsheets from the previous stages, which are then collected and summarized and then compiled into a final report.

3.4 Research Object

A research object is a semantically enriched information unit (value of people, objects, or activities) that encapsulates all the materials and methods relevant to a scientific investigation, the associated annotations and determined by researchers to be studied and then drawn conclusions (Garcia-Silva et al., 2019). In other word, the research object explains what or who is the research object and where and when it carried out the research. The research object in this research is fraud cases that occur in the public sector.

3.5 Research Data Source

The researcher uses secondary data as the resource of this research. Secondary data sources are data that is obtained indirectly by the object, both

orally and written (Sekaran & Bougie, 2016). Saunders et al. (2016) added that secondary data was initially gathered for some other intent. They can be further analyzed to provide additional or different knowledge, interpretations or conclusions.

In this research, the researcher analyzed online newspapers to know the corruption cases from 2019 until 2020 using the element of fraud diamond theory. This study uses a qualitative method using content analysis to filter online media data that reports news about corruption in the public sector through Kompas.com. The data is obtained by accessing the online newspaper page and is observed in the timeframe throughout 2019-2020. The reasons why the researcher using Kompas.com as one of the sources are as follows:

- a. Kompas.com media is one of the Top 200 online newspapers globally in 2019 published by 4 International Media Newspaper. Kompas is ranked 5th (Kontan.co.id, 2020).
- b. Kompas.com has good credibility. Kompas.com ensures that the data obtained comes from credible official sources, whether government agencies or international institutions. The data displayed mentions the source of the data and the link to that source. Kompas.com is also supported by an independent research institute, namely the Kompas Research and Development Center, which has been tested for decades with objective, valid and independent data (Kompas.com, 2018).
- c. Kompas.com provides the latest information in the form of hard news, which is updated following the nature of online media and exclusive

news from various perspectives to explain the situation of a problem that is often confusing. Full reports are presented in various forms, ranging from hard news, soft news, a wrap-up of various issues presented every morning, special reports that provide complete information updates at any time, to in-depth long-form coverage (Kompas.com, 2020).

3.6 Data Collection Method

Data collection method is a technique or method used by a researcher to collect data. The data collection method that the researcher used in this research was through online newspaper. The data collection is carried out to obtain the information needed to achieve research objectives. The data collection technique used in this research is content analysis techniques because it helps to analyze what is included in the content (and what is not included by omission), when and where an issue is evident in the content, which is included in the content, how much something changes and what trends or patterns are evident across comparable data sources (Sekaran & Bougie, 2016).

This research analyzes data or information by gathering news about corruption cases in the Indonesian public sector in the best online newspaper, namely Kompas.com. Throughout 2019-2020, the researcher collected news on corruption cases by accessing news sites in that period. Then, the data is combined and grouped based on several categories (Christiansen & Chandan, 2017). The categories consist of:

- a. Distribution of fraud cases in the public sector through Kompas.com by month during 2019 and 2020.
- b. Distribution of fraud cases through Kompas.com based on the types of fraud, namely corruption, asset misappropriation and others during 2019 and 2020.
- c. Distribution of fraud cases through Kompas.com by the level of government during 2019 and 2020.
- d. Distribution of fraud cases through Kompas.com by the department in government during 2019 and 2020.
- e. Distribution of fraud cases through Kompas.com based on regions in Indonesia during 2019 and 2020.

3.7 Data Analysis Techniques

The data analysis technique used in this research is qualitative data analysis techniques. Qualitative data are data in the form of words (Sekaran & Bougie, 2016). There are generally three steps in qualitative data analysis:

- a. Data reduction

The first step taken by the researcher is data reduction. Data reduction involved summarizing, choosing the essential data, focusing on the cases, and removing unnecessary ones. Thus, the researcher began identifying sources and picking up the most relevant information. Then, the researcher eliminated irrelevant information to answer problem

formulation that the researcher had prepared. Further, the data resulted were grouped based on research needs.

b. Data presentation

The second step is data presentation. Data presentation means how the data collected can be presented briefly so it can be easily understandable. This data can be presented in the form of tables, graphs, pie charts, or alike. Based on the above understanding, after the researcher made the data reduction and grouping, the researcher presented the data in a tabular form using a spreadsheet.

c. Drawing up a conclusion

The third step is the drawing of a conclusion. It is answering the research question based on the data that has been presented in tabular form to answer the problem formulation in this research topic.

3.8 Validity Testing

The data that has been collected in the research activities must be maintained its correctness. Therefore, the researcher must determine the appropriate ways to develop data validity. Kyngäs et al. (2020) explained the trustworthiness of content analysis. There are five aspects in assessing the quality of qualitative research as follows:

a. Credibility

Credibility relates to whether the research findings represent a credible interpretation of the data or not and ensure that readers will trust the findings presented by the researcher of the research experience (Kyngäs et al., 2020). In this research, the researcher uses several previous studies related to fraud in the public sector, which becomes the basis for analyzing online newspaper patterns. The researcher made observations in analyzing the existing data collection, not only once, but repeatedly to get the depth, completeness, and certainty of the data. Next, the researcher rereads the data sources used in this research so that there is no data that is misused.

b. Dependability

Based on Kyngäs et al. (2020), dependability is defined as a quality assessment measure in an integrated process of data collection and data analysis. It refers to data stability and relates to consistency at the beginning of the research data collection, and analysis. In this research, the supervisor carried out the dependence test by auditing data collection during research carried out.

c. Confirmability

Confirmability ascertains how well the research findings are supported by the data collected (Kyngäs et al., 2020). Therefore, a researcher should evaluate the findings. In this research, the supervisor

is a party who has knowledge and experience auditing during the research process until conclusions can be reached and approved.

d. Authenticity

Authenticity means seeing how researcher fairly represent reality. Research that has sufficient authenticity will include citations that show the relationship between the data and the results. Quotations should be used systematically throughout the text. Each identified category must include at least one relevant citation. In this research, documents or data that have been collected by researchers in the form of spreadsheets come from trusted websites by mentioning the source of the data and the authenticity of the data remain unchanged.

e. Transferability

Based on Kyngäs et al. (2020), transferability describes the extent to which the research findings will apply to other fields. In this research, the researcher conducted a thorough, detailed and reliable description of the research object, the problem being researched and systematic in any discussion of the results obtained.

CHAPTER IV

ANALYSIS AND DISCUSSION

4.1 Introduction

This chapter will describe and explain the research findings, namely news of corruption cases in the Indonesian public sector from 2019 until 2020, through Kompas.com. The researcher will also discuss the results of the data analysis to give a complete understanding of the topic researched..

4.2 Kompas.com Profile



Figure 4.1 Kompas Website

(Kompas.com)

Kompas.com was founded in 1997 under the name Kompas Online. At that time, Kompas Online only served as the internet edition of Kompas Daily. Then in 1998, Kompas Online changed its name to Kompas.com and began to focus on developing new content, design and marketing strategies (Viranda et al., 2018). Kompas.com is a news portal in the Kompas Gramedia group that provides the latest news and events in Indonesia. Along with the wider use and reach of the internet in Indonesia, Kompas Online was then developed under PT Kompas

Cyber Media (KCM). As a new business unit, Kompas.com has its editorial team that produces different news content, adapting to the character of reading online.

4.2.1 Kompas Features



Figure 4.2 Kompas Features

(*Kompas.com*)

In 2021, Kompas.com appear with a significant change in appearance. Kompas.com carries the logo, layout, and new concepts in it. Become more elegant and still prioritize user-friendly and advertiser-friendly elements. This synergy makes Kompas.com a complete source of information, which not only presents news in text, but also pictures, videos, and live streaming. Kompas.com also displays features on the Kompas.com page. The features are designed according to the news theme. These features include:

- a. Kompas News, contains news both nationally and internationally.
- b. Kompas Tren, contains news that is updated or popular among the public.
- c. Kompas Health, contains tips and articles about health, the latest medical information, along with interactive health information features.

- d. Kompas Educational, contains content that provides information related to things that are useful to students or even the community.
- e. Kompas InspirAsli, contains information related to hobbies, inspirational tips and information tools in helping readers to be creative.
- f. Kompas Parapuan, early in 2021, Kompas Gramedia introduced a new media called Parapuan, which is aimed at Indonesian women. As the largest media group in Indonesia with the largest female audience, Kompas Gramedia Media hopes Parapuan can grow together with the power of Indonesian women's dreams. Female readers can use Parapuan as space for self-actualization to learn, seek and share knowledge, and provide mutual support. This year Parapuan raises two big themes, namely self-introduction and self-acceptance.
- g. Kompas Technology, reviews the latest gadgets on the market, displays product reviews and various technology news.
- h. Kompas Homey, contains tips on using household appliances, using used items, caring for ornamental plants, cleaning blood stains on bed linen and others.

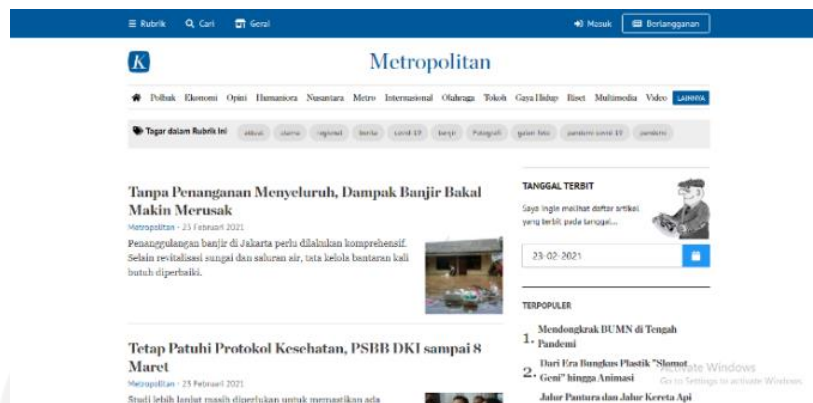


Figure 4.3 Kompas News Display

(Kompas.com)

Kompas.com has also undergone many changes in various lines. Especially in 2020, the year of the pandemic changes the face of our education, especially regarding distance or virtual learning methods. Thus, it is not surprising that Kompas.com was flooded with assignment content or teaching materials from students last year. Some of these young students and students have begun to use Kompas.com as a medium for self-acceleration and no longer use Kompas.com to help with assignments given by their teachers or lecturers. Furthermore, in 2021, Kompas.com also made changes to a tidier page display, newer features that are more personal. Kompas.com understands the needs of various readers by providing personalization features. So that readers can easily choose which news they want to read.

4.3 Data Collection Result

The data collected in this research is news during 2019-2020 based on the types of fraud that have been selected. The distribution of each fraud refers to the corruption cases in the Indonesian public sector, shown in five tables. Each of which shows the results of data collection and grouping conducted by researchers.

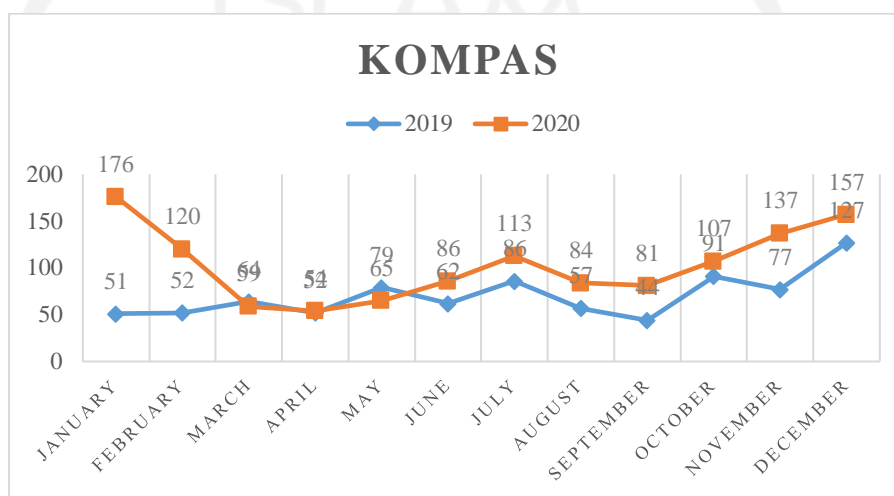


Figure 4.4 Corruption Case Reporting in Kompas during 2019-2020

(Secondary data, 2021)

The figure above is the frequency of reporting on corruption in the public sector during 2019-2020. It can be seen that there was an increase and decrease in the number of reports of corruption that occurred from January to December during that period. It is known that in 2020 there was much increase in reporting on corruption cases. For example, in January 2019, there was only 51 news. However, in 2020, it rose to 176 news. Then in February 2019, there was 52 news, but in 2020 it increased to 120 news and the same with other months.

4.3.1 Distribution of Fraud Cases in Public Sector by Month

Table 4.1 Distribution of Fraud Cases in Public Sector by Month During 2019-2020

Month	2019	2020
January	51	176
February	52	120
March	64	59
April	52	54
May	79	65
June	62	86
July	86	113
August	57	84
September	44	81
October	91	107
November	77	137
December	127	157
Total	842	1239

(Secondary data, 2021)

Table 4.1 shows the news distribution on corruption cases in Kompas based on the month the news was circulated. News is collected every day of the year by grouping it monthly. In 2019, the highest corruption news was reported in December, 127, while the lowest news was reported in September with 44 news. The total news related to fraud in the public sector in 2019 was 842 news. Meanwhile, in 2020, the highest corruption news was reported in January, as many as 176, while the lowest corruption case reported was in April, there were 54. The total news regarding fraud that occurred in the Indonesian public sector in 2020 was 1239 news.

4.3.2 Distribution of Fraud Cases based on Fraud Types

This research has categorized fraud types into three forms of fraud: corruption, misappropriation of assets, and others. Corruption is dishonest behavior by those in power and often involves immoral actions and does not comply with ethical standards. Some of the types of corruption are bribery and bid-rigging. Misappropriation of assets is the theft of company assets by employees in various ways, such as embezzling company funds.

Table 4.2 Distribution of Fraud Cases based on Fraud Types During 2019-2020

Fraud Types	2019	2020
Corruption	503	803
Misappropriation of Asset	68	44
Others	271	392
Total	842	1239

(Secondary data, 2021)

In this research, most of the cases reported were corruption, followed by cases with the fraud types being others and misappropriation of assets. Based on Table 4.2, the data collection result carried out in 2019; there are as many as 503 or 60% of news categorized as corruption. There were 68 or 8% news for misappropriation of assets and news categorized as other there was 271 or 32% news.

Whereas data collection results were carried out in 2020, as many as 803 or 65% of news categorized as corruption. There were 44 or 3% news for misappropriation of assets and news categorized as other there was 392 or 32% news.

4.3.3 Distribution of Fraud Cases based on Governmental Level

Table 4.3 Distribution of Fraud Cases based on Governmental During 2019-2020

Level of Government	Fraud Types					
	Corruption		Misappropriation of Asset		Others	
	2019	2020	2019	2020	2019	2020
Central	226	509	20	23	252	371
Regional	277	294	48	21	19	21
Total	503	803	68	44	271	392

(Secondary data, 2021)

4.3.3.1 Governmental Level in Indonesia

The government system in Indonesia is divided into two, namely central government and regional government. The central government is the Unitary State of the Republic of Indonesia, namely the President, assisted by a Vice President and state ministers. The legislative bodies of the central government are the DPR and the MPR. This government is located in the capital city of Indonesia, which is currently DKI Jakarta.

A regional government is a government organization that carries out government affairs in the region according to the principle of NKRI. Regional government administrators include governors, regents, mayors and other ranks (Heads of Offices, Heads of Agencies and others regulated by the Regional Secretary). Legislative institutions in the regions, namely DPRD I at the provincial level and DPRD II at the regency and mayor levels.

As shown in Table 4.3, in 2019, at the central government level, there are 226 or 26.8% of the total news with the type of

corruption, 20 for misappropriation of assets and 252 for other. In comparison, at regional government level, there were 277 or 32.8% news of corruption, 48 news for misappropriation of assets and 19 for other. Whereas in 2020, for the central government level, there are 503 or 40.6% with the type of corruption, 23 for misappropriation of assets and 371 for others. For the regional government level, there were 294 or 23.7% news with the type of corruption, 21 for misappropriation of assets and 21 for other.

Based on the Table 4.3 above, it can be said that most of the corruption cases that occurred throughout 2019-2020 were in the central government. This is an illustration of what government officials perform in managing our country. Although, not all government officials are involved in corruption cases. However, not a few are also involved in acts of corruption. Most corruption cases are carried out in groups so that not a few are involved in one corruption case, for example, the bribery case in the election of a position at the Ministry of Religious in which many officials were involved or even corruption in Jiwasraya.

4.3.4 Distribution of Fraud Cases in Governmental System

A department is a government agency that is authorized and led by a minister (Merriam-Webster, 2020). The Indonesian government has many departments to help manage the country. The functions of the departments within the government are to formulate implementation policies and technical policies, manage state assets according to their departments, carry out the department's main tasks, and supervise the implementation of the main tasks.

Table 4.4 Distribution of Fraud Cases in Governmental System During 2019-2020

No	Department		Frequency in 2019	Frequency in 2020
	2019	2020		
1	Ministry of Public Works and Public Housing (PUPR)	Jiwasraya	26	70
2	Ministry of Religious	Ministry of Social Affairs	23	70
3	Ministry of Youth & Sports	Bali Bank	23	59
4	Electric Steam Power Plant (PLTU)	Asabri, PT	15	43
5	Jiwasraya	Supreme Court	13	41
6	Ministry of Internal Affairs	Department of Marine and Fisheries	13	38
7	Magistrates' Court in Balikpapan	General Election Commissions	12	27
8	Government of Kudus Regency	Dirgantara Indonesia, PT	11	26
9	Directorate General of Customs and Excise	Ministry of Public Works and Public Housing (PUPR)	8	19
10	BRI, PT	Regional General Hospital Tangerang	8	15

(Secondary data, 2021)

Based on Table 4.4, the news collected is also grouped according to the department involved in reporting the existing cases. After the data collection was carried out, the researchers ranked ten departments in Indonesia often involved in fraud and often become news in the Kompas media during 2019-2020. Although,

in reality many other departments are also involved in fraud in Indonesian public sector.

In previous research, namely Akmila & Fatah (2019), the most frequently reported corruption case was the E-KTP case, where the case became a case that caught the public's attention. Similar to this research, where the E-KTP case is still being reported, but the ranking is different. In this research, for the 2019 news, most of the cases reported were bribery in PUPR, bribery in the Ministry of Religion and corruption in the Ministry of Youth and Sports. As for the news in 2020, most of the cases reported were Jiwabaya corruption, corruption at the Ministry of Social Affairs and Cessie at Bank Bali.

4.3.4.1 The Most Frequent Corruption Cases in Public Sector During 2019-2020

Fraud reporting cases that occurred in the Indonesian public sector became a public conversation even in the media. In fact, in the last few months, it has been revealed one by one the perpetrators of corruption, almost all of whom come from the line of public officials, be it legislative, executive or judicial. Six corruption cases that often occur from January to December in 2019-2020 were the following:

a. Bribery on Ministry of Public Works and Public Housing (2019)

In 2019, the case that was often reported was the bribery case for the SPAM construction project at the Ministry of Public Works and Public Housing (PUPR), in which the KPK confiscated security deposits of Rp 200 million and Rp 1 billion from a suspect in a

bribery case related to the SPAM. Previously, the KPK also confiscated Rp 800 million at the SPAM office. The money was allegedly related to bribery cases for SPAM project development in several regions.

In addition, the KPK also named eight suspects. The four suspects are PUPR officials, namely Anggiat Partunggul Nahot Simaremare, Meina Waro Kustinah, Teuku Moch Nazar, and Donny Sofyan Arifin. Other four people who took bribes were Budi Suharto, Yuliana Enganita Dibyo, PT WKE Director Lily Sundarsih, and PT TSP Director Irene Irma. The four leaders are suspected of bribing PUPR officials worth Rp 5.3 billion, USD 5 thousand and SGD 22,100 to secure the project at PUPR. January is the peak frequency of reporting fraud cases at PUPR. There are nine news reports. The total number of reports of fraud cases at PUPR during 2019 was 26 news.

b. Corruption and Bribery on Ministry of Religious (2019)

From March to November 2019, bribery cases for positions in the Ministry of Religion were also frequently reported. In March, reports of corruption in the election of positions at the Ministry of Religion began to be widely reported. Even in March, there were ten news stories. The total number of reports of fraud cases at the Ministry of Religion during 2019 was 23 times.

Romahurmuziy and Lukman Hakim Saifudin were involved in a corruption case in the election of positions at the Ministry of Religion. They allegedly received Rp 325 million from two officials from the Ministry of Religion in East Java. They are Haris Hasanuddin and Muafaq Wirahadi, with Rp 255 million given to Romy and Rp 70 million given to Lukman. From March to November, evidence continued to be revealed. It turned out that the money was given to Romy and Lukman to help both of them pass the selection of positions at the Ministry of Religion, East Java, because they were both considered capable of working with certain parties in the Ministry of Religion so that they hoped to be elected as Basic and Middle-Level Officers at the Indonesian Ministry of Religion in 2018/2019.

c. Corruption and Bribery on Ministry of Youth and Sports (2019)

From the middle of March to November 2019, the bribery case at the Ministry of Youth and Sports was carried out by Imam Nahrawi and his secretary Miftahul Ulum. They were involved in a bribery case between officials from the Ministry of Youth and Sports and the Indonesian Sports Council (KONI) related to the 2018 grant. Before Imam Nahrawi and Miftahul Ulum, the KPK had arrested five suspects in this case. They are the Secretary-General of KONI Ending Fuad Hamidy, General Treasurer of KONI Johnny E Awuy, two Kemenpora staff, namely Adhi Purnomo and Eko Triyanto, former

Deputy IV for Sports Achievement Improvement of the Ministry of Youth and Sports, Mulyana.

Johnny E Awuy bribed Mulyana with a black Toyota Fortuner car for Rp 300 million, a BNI debit ATM card with a balance of Rp 100 million and a Samsung Galaxy Note 9. This gift was intended could help speed up the approval and disbursement of grants to be given to KONI. Then Imam Nahrawi was dragged into this bribery case, where Imam was suspected of receiving Rp 14.7 billion through Miftahul from 2014 to 2018. Not only that, Imam was suspected of asking for Rp 11.8 billion in the period 2016 to 2018. Thus Imam Nahrawi received Rp 26.5 billion in money related to grants at the Ministry of Youth and Sports and as a commitment fee receipts related to the head of the Satlak Prima Steering Committee and other receipts related to IMR's position as Minister of Youth and Sports.

d. **Jiwasraya (2020)**

Moreover, in 2020, January-October, Jiwasraya cases continued to be reported. It has also become a public concern because Jiwasraya President Director Hexana Tri Sasongko stated that his party could not fulfill the obligation to pay the insurance policy for the JS Saving Plan product, which reached Rp 12.4 trillion as of December 2019. The case began to spread since State-Owned Enterprise Minister Rini Soemarno received a report from the director

Asmawi Syam's main office in mid-2018. The report is related to the large number of loss reserves OJK and KAP have not written off.

State-Owned Enterprise Minister Rini assigned BPKP to re-audit in December 2018 and found fraud on the investment side. Since then, the suspects involved in the Jiwasraya case have been President Director of PT Hanson International Tbk Benny Tjokrosaputro, former Finance Director of PT Asuransi Jiwasraya Harry Prasetyo, and President Commissioner of PT Trada Alam Minera Tbk Heru Hidayat, former President Director of PT Asuransi Jiwasraya Hendrisman. Rahim and retired from PT Asuransi Jiwasraya Syahmirwan. Then Rini also asked for the correction of Jiwasraya's financial statements, which resulted in the 2019 loss value swelling to Rp 13.7 trillion.

e. **Corruption on Ministry of Social Affairs (2020)**

Juliari became a suspect in the alleged bribery case for social assistance (bansos) handling the Covid-19 pandemic for the Jakarta, Bogor, Depok, Tangerang and Bekasi (Jabodetabek) areas. He is suspected of receiving Rp 17 billion from two social assistance packages in necessities for handling Covid-19. The money was given by partner companies working on the procurement and distribution of the Covid-19 social assistance project. In addition, other suspects involved, namely Adi Wahyono and Matheus Joko Santoso, are commitment-making officials (PPK) in the Covid-19 pandemic social

assistance procurement project. Meanwhile, two other people were named as suspects for giving bribes, namely Ardian and Harry Sidabuke.

The KPK suspects an agreement on the fee for each work package that must be deposited to the Ministry of Social Affairs through Matheus. Each social assistance package fee is agreed at Rp 10,000 per food package from a value of Rp 300 thousand per social assistance package. The provision of social assistance for handling Covid 19 in basic food packages at the Ministry of Social Affairs in 2020 is around Rp 5.9 trillion. Of these, there were 272 contracts and were executed in two periods. During the first period of the basic food assistance package, Matheus received a fee of Rp 12 billion, which was given in cash by Matheus to Juliari through Adi Wahyono of around Rp 8.2 billion. Meanwhile, for the second period of implementing the basic food assistance package, the collected fee from October-December 2020 was around Rp 8.8 billion, which is also expected to be used for Juliari's personal needs.

f. **Cessie in Bali Bank (2020)**

Furthermore, in June-December 2020 was the Cessie case at Bank Bali by the Director of PT Era Giat Prima Djoko Tjandra. This happened when bank Bali had difficulty collecting its receivables from the Indonesian National Dagang Bank, National Commercial Bank and Tiara Bank in 1997, which amounted to Rp 3 trillion.

Finally, the President Director of Bank Bali, Rudy Ramli, formed a partnership with PT EGP on January 11, 1999. It is said, PT EGP will receive a fee of half of the receivables. Bank Indonesia finally gave Rp 905 billion in cash. However, Bank Bali only received Rp 359 billion, while the rest went to PT EGP.

On September 27, 1999, the Attorney General's Office named Djoko a suspect and detained him from September 29, 1999, to January 13, 2000, as a city prisoner. Some of the suspects involved are former BI Governor Syahril Sabirin, Deputy Head of IBRA Pande Lubis. The Attorney General's Office also confiscated Rp 546 billion and deposited it into an escrow account at Bank Bali. Therefore, Djoko was sentenced to 2 years in prison because he was proven to have committed corruption in transferring claim rights. However, on June 10, 2009, he fled to Papua New Guinea. After Papua New Guinea, he fled to Singapore. On June 8, 2020, Djoko Chandra arrived in Indonesia but escape again. Finally, for 11 years as fugitive, Djoko was caught in Malaysia.

4.3.5 Distribution of Fraud Cases based on Regions in Indonesia

Table 4.5 Distribution of Fraud Cases based on Regions in Indonesia During 2019-2020

No	Province		Fraud Types						Total	
	2019	2020	Corruption		Misappropriation of Asset		Others		2019	2020
			2019	2020	2019	2020	2019	2020		
1	DKI Jakarta	DKI Jakarta	227	509	20	23	253	370	500	902
2	East Java	West Java	35	43	7	5	1	1	43	49
3	Central Java	East Java	25	40	4	3	5	5	32	48
4	West Java	East Nusa Tenggara	24	21	6	0	1	3	33	24
5	Riau	South Sumatera	22	22	3	0	0	1	25	23
6	North Sumatera	East Kalimantan	19	21	0	0	1	0	20	21
7	Bandar Lampung	South Sulawesi	16	16	2	4	0	1	18	21
8	East Nusa Tenggara	Bandar Lampung	14	14	0	0	2	1	16	15
9	West Sumatera	Central Java	11	12	8	1	1	5	19	18
10	South Sulawesi	Riau	9	11	7	3	1	3	17	17

(Secondary data, 2021)

Table 4.5 shows how corruption cases occur in Indonesia based on the regions. After the data collection was carried out, the researchers ranked ten regions in Indonesia similar to Table 4.4. From the table above, several regions experienced an increase and also a decrease in media coverage of fraud in the public sector.

4.3.5.1 Fraud Types Analysis in Indonesia Regions

a. Corruption

In 2019, the area that occupies the first position to commit acts of corruption was Jakarta, with 227. Then East Java in the second position with 35 news. Furthermore, West Java as many as 25 news, Central Java

followed by 24 news and so on. Examples of corruption cases in 2019 are PUPR, Ministry of Youth and Sports, Ministry of Religious, PT Pelindo, etc.

Meanwhile, in 2020, Jakarta increased significantly, from 227 to 509 or 44.59%. Then, West Java also experienced an increase, from 25 to 43 news. Even East Java, wherein 2020 also experienced an increase, from 35 to 40 news and so on. Examples of corruption cases in 2020 include Jiwasraya, Ministry of Social Affairs, Cessie in Bank Bali, PT Asabri, etc. Data from the table shows that during 2019-2020, most of the corruption occurred in Jakarta and mostly on Java island.

b. Misappropriation of Assets

Misappropriation of assets cases also occurred in Jakarta, with as many as 20 news. Then East Java as many as 7 news. Moreover, West Java as much as 6 news, Central Java as many as 4 news, etc. For example, PT Panca Wira Usaha, money laundering in PT BRI, and so on.

Whereas, in 2020, Jakarta also occupies the first position where previously in 2019, as many as 20 news rose to 23 news, although the increase was not too significant. Then, West Java with 5 news, East Java with 3 news and so on. An example is the case of misuse of medical devices at the Tangerang Hospital.

c. Others

In 2019, there was 253 news categorized as others. However, in 2020 it increased to 370 news. The news categorized as others from the data above primarily discusses the law on eradicating corruption, corruption perception index in Indonesia, regulations related to officials who have committed acts of corruption where they are prohibited from running for office and others.

From the results above, it can be seen that there is much news about fraud in the public sector, where most corruption news that is reported has seized the public's attention because many officials were involved in the fraud case. This shows that many officials are greedy because they have a consumptive lifestyle, so that there is a desire to enrich themselves instantly. Then a greedy attitude was born where officials abused their authority and position. Moreover, the lack of exemplary leaders, which makes it difficult for Indonesia to be free from the snares of corruption. Furthermore, ineffective supervision by the government, so that many commit frauds.

4.4 Fraud Diamond Dimension on Corruption Cases in Public Sector

a. Pressure

Every perpetrator is subjected to different types of pressure so that they can commit fraud. Pressure can occur on officials and even employees at every level of the organization and can occur for various reasons. However, most frauds occur because of economic pressures and involve financial necessity. For example, personal needs, uncontrollable debt and a luxurious lifestyle pressure.

In this research, the pressure means that officials and employees tend to be pressured by personal needs and is related to a luxurious lifestyle. For example, the corruption case of Covid-19 social assistance by Juliari Batubara. He is suspected of receiving a quota or fee of Rp. 10,000 per social assistance package for the Greater Jakarta area in 2020. The provision of social assistance for handling Covid 19 in basic food packages at the Ministry of Social Affairs in 2020 is around Rp 5.9 trillion. Of these, there were 272 contracts and were executed in two periods. During the first period of the basic food assistance package. From the Covid-19 social assistance program, Juliari and several employees of the Ministry of Social Affairs received Rp 17 billion. A total of Rp 8.1 billion is suspected to have flowed into Juliari. He was promised to get a further quota of Rp 8.8 billion in the procurement of the second period of social assistance for his personal needs.

Furthermore, Minister of Youth and Sports (Menpora) Imam Nahrawi is a suspect in the alleged bribery case of grant funds from the Indonesian National Sports Committee (KONI) and the Ministry of Youth and Sports. Imam is suspected of receiving bribes worth Rp 26.5 billion. The receipt of money against

the Imam occurred twice. First, Imam received Rp 14.7 billion and secondly, Rp 11.8 billion. The money was allegedly used for the personal interests of the Minister of Youth and Sports and other related parties. This can make officials and employees look for jobs that can fulfill what they want, so they seek other income by committing corruption.

b. Opportunity

Opportunity is a situation where someone feels they have a combination of situations and conditions that allow them to commit fraud and go undetected. The more opportunities that are obtained, the greater the likelihood of fraudulent behavior occurring. Fraud will not occur without an opportunity, even though the individual has high pressure to commit fraud. It is usually caused by weak internal control of an organization, lack of supervision or abuse of authority, either position or power.

As it is known, there are many cases of fraud that occur in the public sector, where the cause is ineffective government supervision and the perpetrators have power. For example, the bribery case in PUPR where company leaders abused their power to bribe PUPR officials was done because they wanted to get the SPAM project at PUPR. KPK confiscated Rp 1 billion at the SPAM office. The money was allegedly related to bribery cases for SPAM project development in several regions. In addition, the KPK also named eight suspects. The four suspects are PUPR officials, namely Anggiat Partunggul Nahot Simaremare, Meina Waro Kustinah, Teuku Moch Nazar, and Donny Sofyan Arifin. Other four people who took bribes were Budi Suharto, Yuliana Enganita Dibyo, PT WKE Director Lily

Sundarsih, and PT TSP Director Irene Irma. The four leaders are suspected of bribing PUPR officials worth Rp 5.3 billion, USD 5 thousand and SGD 22,100 to secure the project at PUPR. Opportunity is closely related to one's power. It is difficult for a person to commit corruption if he does not have the opportunity. While the opportunity will exist if he has the power.

Moreover, the case of Romahurmuzy and Lukman in bribery selection of position. Both of them received Rp 325 million from two officials from the Ministry of Religion in East Java. They are Haris Hasanuddin and Muafaq Wirahadi, with Rp 255 million given to Romy and Rp 70 million given to Lukman. The money was given to Romy and Lukman to help both of them pass the selection of positions at the Ministry of Religion, East Java, because they were both considered capable of working with certain parties in the Ministry of Religion so that they hoped to be elected as Basic and Middle-Level Officers at the Indonesian Ministry of Religion in 2018/2019.

c. **Rationalization**

In this research, rationalization is the defense or justification of fraudulent practices carried out by officials due to a lack of personal integrity or moral reasoning. The tendency to commit fraud depends on ethical values and the personal attitude of the individual. This could be due to an unfavorable environment and many officials committing fraud in the public sector. Rationalization is an important element in the occurrence of fraud, where perpetrators seek justification for his actions. Rationalization is usually the first occurrence and incidental corruption. At first he did not really intend to corrupt,

only for that reason he took what was not his right. However, over time the justification faded away, so that he no longer needed the justification to take what was not his right.

For example, the Jiwasraya case, where the President Director of Jiwasraya Hexana Tri Sasongko stated that his party was unable to fulfill the obligation to pay the insurance policy for the JS Saving Plan product which reached Rp. 12.4 trillion as of December 2019. This is related to the existence of large reserves of losses that have not been written off by the OJK. and KAP. The loss occurs through the purchase of shares in the public which is only known when the shares will be resold to pay obligations. SOE Minister Rini assigned BPKP to conduct a re-audit in December 2018 and found fraud on the investment side. Then Rini also asked for corrections to Jiwasraya's financial statements, which resulted in a 2019 loss of Rp 13.7 trillion.

It can be said that the director of Jiwasraya in the previous period justified his behavior, where he prioritized the investments made by Jiwasraya rather than the bookkeeping errors in Jiwasraya's 2018 financial statements. As a result of the bookkeeping errors, Jiwasraya was unable to fulfill their obligations so that Jiwasraya suffered huge losses.

d. Capability

Capabilities can pose a significant threat because the actors in the organization are people who have power and have intelligence and understand the systems within the organization. The intelligence and knowledge of perpetrators about the system can be a weak point that can be exploited for fraud perpetrators.

Then the confidence of the perpetrators in committing fraud, where they believe and believe that what they are doing will not be detected. The perpetrators' ability to influence others even to avoid detection, the perpetrators must lie consistently to convince and track the story.

For example, in the case of Cessie at Bank Bali, Djoko Tjandra has been a fugitive for 11 years. Djoko is a person who has power because he is the CEO of the company PT EGP. In addition, he is also highly educated, so that he has an understanding and knows the weaknesses of the system or legal impacts that may arise so that the risk of uncovering the crimes committed can be anticipated. For this reason, in his pursuit, Djoko always manages to escape because Djoko has many connections with certain authorized people, such as Napoleon Bonaparte, Prosecutor Pinangki and others, so he has planned and prepared what he should do so that his crime is not detected. This is evidence that one's capability is strongly influenced by one's job position, intelligence, self-confidence and coercion.

CHAPTER V

CONCLUSION

5.1 Introduction

This chapter discusses the conclusions of the research that had been done. The conclusions were drawn from the analysis that had been conducted and discussed in chapter four. This chapter also describes the limitations of the researcher in conducting this research and recommendations for further advancement of this topic research.

5.2 Conclusion

Based on the results of the researcher's discussion, it can be concluded as follows:

- a. Reports of fraud in the Indonesian public sector from 2019 to 2020 experienced an increase from 842 news to 1239 news.
- b. The most frequent cases in the public sector during 2019-2020 was as follows:
 1. At the beginning of January-December 2019, bribery in the Ministry of Public Works and Public Housing for SPAM cases and became a case that was often reported. Because the SPAM project itself is a project organized by PUPR and entrusted to several other departments, it has been misused by several departmental officials and individuals who are also involved in the SPAM project.
 2. Then, starting in March-November 2019, corruption cases by Romahurmuziy in the Ministry of Religious. Romy allegedly received Rp

300 million from two former officials of the Ministry of Religious in East Java. They are Haris Hasanuddin and Muafaq Wirahadi. The money was allegedly used to help both of them pass the selection for positions at the East Java Ministry of Religious.

3. Moreover, in the middle of March-November 2019 also report the corruption case at the Ministry of Youth and Sports was carried out by Imam Nahrawi and his secretary Miftahul Ulum. They are said to be involved in a bribery case between Kemenpora officials and the Indonesian Sports Council (KONI) regarding the 2018 grant where Imam received Rp 26.5 billion in this case.
 4. From January-October 2020, report the corruption case of PT Jiwasraya. In his case, PT Jiwasraya failed to pay for the Saving Plan product in October 2018, where PT Jiwasraya's losses reached Rp 12.4 trillion. As a result, it became widespread news in the mass media.
 5. Furthermore, from June-December 2020, Kompas reports the corruption cases in Bank Bali related to the Cessie scandal where Djoko was charged with corruption related to the disbursement of Bank Bali bills through Cessie, which cost the state Rp 940 billion and others.
- c. Fraud Diamond elements consisting of pressure, opportunity, rationalization and capability are closely related to fraud cases that often occur in the public sector and are also used to explain individual fraudulent behavior in corruption cases in the public sector as follows:

1. Pressure can occur on officials and even employees at every level of the organization and can occur for various reasons. For example, personal needs, uncontrollable debt and a luxurious lifestyle pressure. As an example of the corruption case in the COVID-19 social assistance, Juliari Batubara committed 17 billion of corruption. He did this to fulfill his personal needs. Moreover, at the Ministry of Youth and Sports, Imam is suspected of receiving bribes worth Rp 26.5 billion. The money was allegedly used for the personal interests of the Minister of Youth and Sports and other related parties.
2. Opportunity usually caused by weak internal control of an organization, lack of supervision or abuse of authority, either position or power. For example, the bribery case in PUPR where company leaders abused their power to bribe PUPR officials was done because they wanted to get the SPAM project at PUPR. Furthermore, Romahurmuziy and Lukman was suspected in bribery selection of position. They received 325 million from Haris Hasanuddin and Muafaq Wirahadi, because they were both considered capable of working with certain parties in the Ministry of Religion so that they hoped to be elected.
3. Rationalization is justification of fraudulent practices carried out by officials due to a lack of personal integrity or moral reasoning. For example, Jiwasraya case, it can be said that the director of Jiwasraya in the previous period justified his behavior, where he prioritized the investments made by Jiwasraya rather than the bookkeeping errors in Jiwasraya's 2018

financial statements. As a result of the bookkeeping errors, Jiwasraya was unable to fulfill their obligations so that Jiwasraya suffered huge losses around Rp 13.7 trillion.

4. Capability can pose a significant threat because the actors in the organization are people who have power and have intelligence and understand the systems within the organization. For example, in the case of Cessie at Bank Bali, Djoko Tjandra has been a fugitive for 11 years. Djoko is a person who has power because he is the CEO of the company PT EGP. In addition, he is also highly educated, so that he has an understanding and knows the weaknesses of the system or legal impacts that may arise so that the risk of uncovering the crimes committed can be anticipated. For this reason, Djoko always manages to escape because Djoko has many connections with certain authorized people, such as Napoleon Bonaparte, Prosecutor Pinangki and others, so he has planned and prepared what he should do so that his crime is not detected. This is evidence that one's capability is strongly influenced by one's job position, intelligence, self-confidence and coercion.

5.3 Research Limitation

In conducting this research, several limitations and constraints had a partial influence on the result of the research. The limitations were as follows:

- a. Limited research object focused only corruption, misappropriation of assets, and others.
- b. Limited data source used is only one online newspaper and the data collected are still many similarities.

5.4 Research Implication

Based on the conclusions above, the implications of this research are:

1. For further researchers, this research is expected to be able to contribute to the development of knowledge, especially in research on corruption cases in Indonesia. It is also expected to be able to add insight into the pattern and frequency of reporting on corruption cases in Indonesia for the development of further similar research.
2. For government, in this case all government circles that have policies can take firm action against corrupt persons and make stricter regulations and can narrow the gaps in opportunities for those who want to commit crimes corruption.
3. For readers, this research is expected to provide knowledge to readers or the public about the pattern and frequency of Kompas.com in reporting the corruption cases that occur in Indonesia and can contribute to

preventing corruption in the environment around the reader or the community.

5.5 Recommendation

Based on the conclusions and limitations above, the researcher conveys recommendations as follow:

- a. Future researchers are expected to add fraud to be more specific and more can be found.
- b. Future researchers are expected to add some news media as data sources so that there are variations in data sources and comparisons in the analysis of the results of data collection that will be carried out later.



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APPENDICES

Pemberitaan Tindak Kecurangan Bulan Januari 2019

Table 1.1 Total Berita Bulan Januari

Bulan	Surat Kabar Kompas
1	51

Table 1.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	33
Penyalahgunaan Aset	9
Lain	9
Total	51

Table 1.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

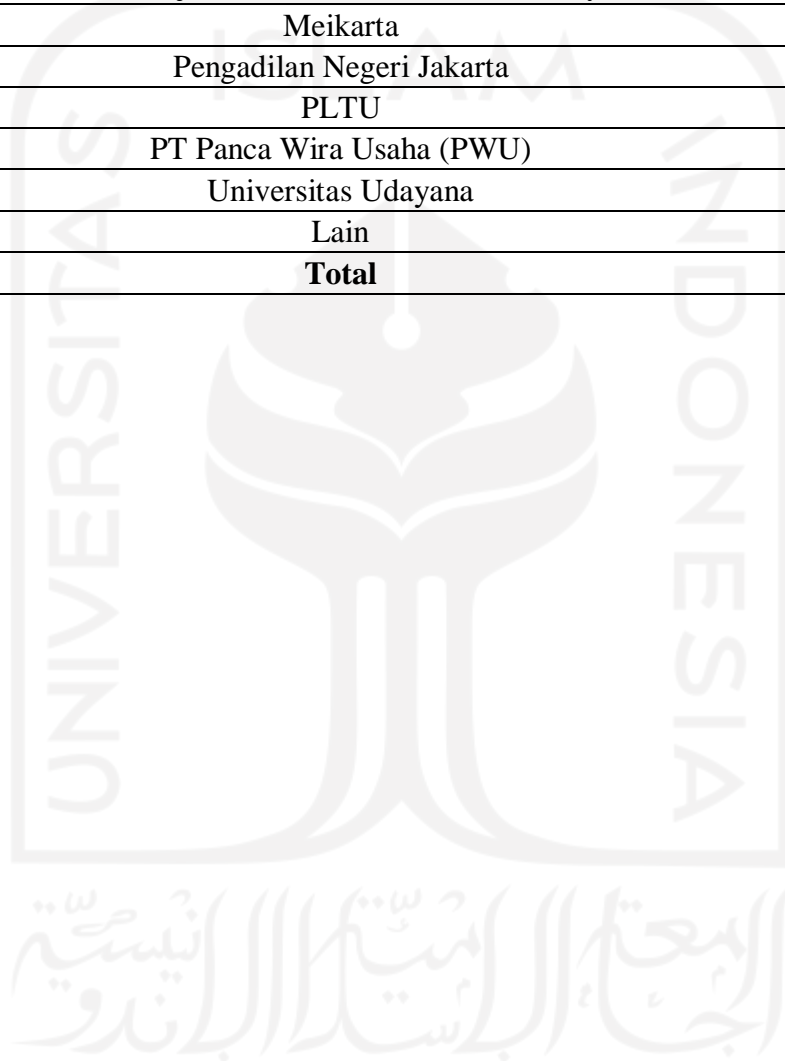
Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Mesuji	Bandar Lampung	4	0	0	4
Jakarta	Jakarta	19	3	9	31
Cikarang	Jawa Barat	1	0	0	1
Purbalingga	Jawa Tengah	1	0	0	1
Surabaya	Jawa Timur	3	4	0	7
Madiun	Jawa Timur	1	1	0	2
Ambon	Maluku	0	1	0	1
Mataram	NTB	1	0	0	1
Bangka Selatan	Kepulauan Bangka Belitung	1	0	0	1
Pak Pak Bharat	Sumatera Utara	1	0	0	1
Pangkalan Nyirih	Riau	1	0	0	1
Total		33	9	9	51

Table 1.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	19	3	9	31
Regional	14	6	0	20
Total	33	9	9	51

Table 1.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	PT Asuransi Jasa Indonesia (Jasindo)	2
2	Bantuan Likuiditas Bank Indonesia (BLBI)	1
3	Badan Pendapatan Pengelolaan Keuangan dan Aset Daerah (BPPKAD)	1
4	IPDN	1
5	Kementrian Agama	1
6	Kementrian Keuangan	2
7	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	9
8	Meikarta	2
9	Pengadilan Negeri Jakarta	2
10	PLTU	2
11	PT Panca Wira Usaha (PWU)	7
12	Universitas Udayana	2
13	Lain	19
	Total	51



Pemberitaan Tindak Kecurangan Bulan Februari 2019

Table 2.1 Total Berita Bulan Februari

Bulan	Surat Kabar Kompas
2	52

Table 2.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	34
Penyalahgunaan Aset	2
Lain	16
Total	52

Table 2.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

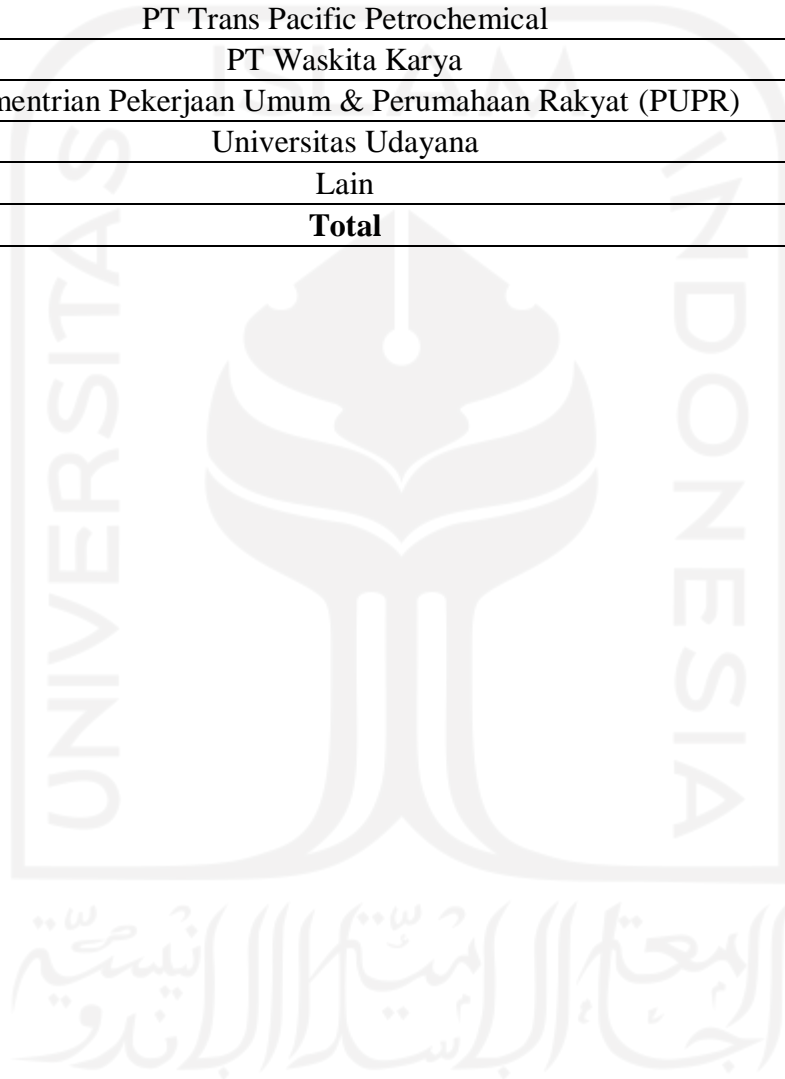
Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Sabang	Aceh	1	0	0	1
Mesuji	Bandar Lampung	3	0	0	3
Bengkulu	Bengkulu	1	0	0	1
Jakarta	Jakarta	14	1	15	30
Bandung	Jawa Barat	1	0	0	1
Sumedang	Jawa Barat	1	0	0	1
Purbalingga	Jawa Tengah	1	0	0	1
Grobogan	Jawa Tengah	1	0	0	1
Kudus	Jawa Tengah	1	0	0	1
Magetan	Jawa Timur	1	1	0	2
Pasuruan	Jawa Timur	1	0	0	1
Kotawaringin Timur	Kalimantan Tengah	2	0	0	2
Soe	NTT	1	0	0	1
Bangka Selatan	Kepulauan Bangka Belitung	1	0	0	1
Jayapura	Papua	1	0	1	2
Pangkalan Nyirih	Riau	1	0	0	1
Polewalimandar	Sulawesi Barat	1	0	0	1
Padang	Sumatera Barat	1	0	0	1
Total		34	2	16	52

Table 2.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	14	1	15	30
Regional	20	1	1	22
Total	34	1	17	52

Table 2.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Pemerintah Daerah Lampung Timur	1
2	Badan Keamanan Laut	1
3	Bank Perkreditan Rakyat Tripanca	1
4	Direktorat Jenderal Perimbangan Keuangan Kementerian Keuangan	1
5	Pemerintah Provinsi Jawa Barat	1
6	PLTU	3
7	PT Trans Pacific Petrochemical	1
8	PT Waskita Karya	1
9	Kementerian Pekerjaan Umum & Perumahan Rakyat (PUPR)	2
10	Universitas Udayana	1
11	Lain	39
	Total	52



Pemberitaan Tindak Kecurangan Bulan Maret 2019

Table 3.1 Total Berita Bulan Maret

Bulan	Surat Kabar Kompas
3	64

Table 3.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	44
Penyalahgunaan Aset	2
Lain	18
Total	64

Table 3.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Meriah	Aceh	2	0	0	2
Jakarta	Jakarta	25	1	18	44
Tasikmalaya	Jawa Barat	2	0	0	2
Purbalingga	Jawa Tengah	1	0	0	1
Mojokerto	Jawa Timur	3	0	0	3
Bima	NTB	1	0	0	1
Mataram	NTB	0	1	0	1
Flores	NTT	1	0	0	1
Kampar	Riau	2	0	0	2
Pagaralam	Sumatera Selatan	2	0	0	2
Tapanuli Tengah	Sumatera Utara	5	0	0	5
Total		44	2	18	64

Table 3.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	25	1	18	44
Regional	19	1	0	20
Total	44	2	18	64

Table 3.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Keamanan Laut	1
2	PT Bulog Jawa Timur	1
3	DPRD	4
4	Kementerian Agama	10
5	Kementerian Pemuda dan Olahraga	1
6	Meikarta	2
7	Pemerintah Kabupaten Jawa Timur	2
8	Pemerintah Kota Depok	1
9	Pemerintah Provinsi Aceh	2
10	Pemerintah Provinsi Jawa Barat	2
11	Pengadilan Negeri	2
12	Pengadilan Negeri Jakarta Selatan	1
13	PT Pelindo III	1
14	PT Pertamina	3
15	Kementerian Pekerjaan Umum & Perumahan Rakyat (PUPR)	2
16	SMA 1 Monta	1
17	Lain	28
	Total	64

Pemberitaan Tindak Kecurangan April 2019

Table 4.1 Total Berita Bulan April

Bulan	Surat Kabar Kompas
4	52

Table 4.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	32
Penyalahgunaan Aset	5
Lain	15
Total	52

Table 4.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Meriah	Aceh	4	0	0	4
Jakarta	Jakarta	8	1	15	24
Tasikmalaya	Jawa Barat	5	1	0	6
Magelang	Jawa Tengah	1	0	0	1
Purbalingga	Jawa Tengah	1	1	0	2
Tual	Maluku Tenggara	1	0	0	1
Sula	Maluku Utara	1	1	0	2
Bangka Selatan	Kepulauan Bangka Belitung	1	0	0	1
Jayapura	Papua	1	0	0	1
Manokwari	Papua Barat	1	0	0	1
Riau	Riau	3	0	0	3
Makassar	Sulawesi Selatan	1	1	0	2
Deliserdang	Sumatera Utara	4	0	0	4
Total		32	5	15	52

Table 4.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	8	1	15	24
Region	24	4	0	28
Total	32	5	15	52

Table 4.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	DPR	2
2	DPRD Maluku Utara	2
3	Kementrian Agama	1
4	Kementrian Pemuda dan Olahraga	1
5	Pemerintah Daerah Bangka	1
6	Pemerintah Daerah Papua	1
7	Pemerintah Kabupaten Aceh	4
8	Pemerintah Kabupaten Medan	2
9	Pemerintah Kota Jakarta	4
10	Pemerintah Kota Makassar	1
11	Pemerintah Kota Tual	1
12	Pemerintah Provinsi Aceh	1
13	Pemerintah Provinsi Jawa Barat	1
14	PLTU	3
15	Pengadilan Negeri Medan	1
16	PT BRI	1
17	PT PLN	1
18	PT Telkom	1
19	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	2
20	RSUD Tasikmalaya	1
21	Kementrian Dalam Negeri (E-KTP)	1
22	Lain	19
	Total	52

Pemberitaan Tindak Kecurangan Mei 2019

Table 5.1 Total Berita Bulan Mei

Bulan	Surat Kabar Kompas
5	79

Table 5.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	64
Penyalahgunaan Aset	7
Lain	8
Total	79

Table 5.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Bangli	Bali	1	0	0	1
Banten	Banten	1	0	0	1
Jakarta	Jakarta	27	0	5	32
Bandung	Jawa Barat	1	0	0	1
Ambarawa	Jawa Tengah	1	0	0	1
Surabaya	Jawa Timur	3	0	0	3
Tulungagung	Jawa Timur	1	0	0	1
Balikpapan	Kalimantan Timur	8	0	1	9
Ambon	Maluku	1	0	0	1
Namlea	Maluku	1	0	0	1
Ternate	Maluku Utara	0	0	1	1
Kupang	NTT	3	0	0	3
Jayapura	Papua	2	0	0	2
Bengkalis	Riau	3	0	0	3
Bone	Sulawesi Selatan	1	0	0	1
Luwu	Sulawesi Selatan	0	1	0	1
Sangihe	Sulawesi Utara	1	0	0	1
Payakumbuh	Sumatera Barat	0	6	0	6
Solok Selatan	Sumatera Barat	3	0	0	3
Langkat	Sumatera Utara	5	0	1	6
Oku Timur	Sumatera Selatan	0	1	0	1
Total		64	7	8	79

Table 5.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	27	0	5	32
Regional	37	7	3	47
Total	64	7	8	79

Table 5.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Bank Jateng	1
2	BUMN	1
3	Direktorat Jendral Bea dan Cukai	7
4	DPRD Tulungagung	1
5	Garuda, BLBI, E-KTP, Bank	1
6	Kementrian Agama	7
7	Kementrian Pemuda dan Olahraga	2
8	Lembaga Pendidikan Langkat	3
9	PDAM	1
10	Pemda	1
11	Pemerintah Kabupaten Sumatera Barat	4
12	Pemerintah Kabupaten Bali	1
13	Pemerintah Provinsi Papua	1
14	Pemerintah Provinsi Sulawesi Utara	1
15	Pemerintah Provinsi Kupang	3
16	Pengadilan Negeri Balikpapan	12
17	PLTU	3
18	PT BRI	6
19	PT Dok dan Perkapalan Surabaya	1
20	PT Pertamina	1
21	PT POS Indonesia	2
22	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	3
23	SD Sulawesi Selatan	1
24	Lain	15
	Total	79

Pemberitaan Tindak Kecurangan Juni 2019

Table 6.1 Total Berita Bulan Juni

Bulan	Surat Kabar Kompas
6	62

Table 6.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	35
Penyalahgunaan Aset	15
Lain	12
Total	62

Table 6.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Simeulu	Aceh	1	0	0	1
Denpasar	Bali	1	0	0	1
Lampung Tengah	Bandar Lampung	1	0	0	1
Jakarta	Jakarta	16	4	8	28
Garut	Jawa Barat	1	0	0	1
Bandung	Jawa Barat	1	0	0	1
Tasikmalaya	Jawa Barat	0	4	0	4
Purbalingga	Jawa Tengah	0	1	0	1
Sragen	Jawa Tengah	0	1	0	1
Salatiga	Jawa Tengah	1	0	0	1
Surabaya	Jawa Timur	1	0	0	1
Pontianak	Kalimantan Barat	1	1	0	2
Seruyan	Kalimantan Tengah	0	0	1	1
Ambon	Maluku	1	0	0	1
Mamuju	Sulawesi Barat	1	0	0	1
Timur Tengah Utara	NTT	1	0	0	1
Kupang	NTT	4	0	2	6
Manokwari	Papua Barat	1	0	0	1
Riau	Riau	1	0	0	1
Makassar	Sulawesi Selatan	0	4	0	4
Enrekang	Sulawesi Selatan	1	0	0	1
Parepare	Sulawesi Selatan	1	0	0	1
Padang	Sumatera Barat	0	0	1	1
Total		35	15	12	62

Table 6.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	16	4	8	28
Regional	19	11	4	34
Total	35	15	12	62

Table 6.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Pemerintah Daerah Sulawesi Barat	1
2	Bank Salatiga	1
3	Bantuan Likuiditas Bank Indonesia (BLBI)	1
4	Pemerintah Daerah Bogor	1
5	Dinas Lingkungan Hidup Sulawesi Selatan	1
6	DPRD Kalimantan Tengah	1
7	DPRD Garut	1
8	Kementrian Dalam Negeri	2
9	Gedung NTT Fair	5
10	Perusahaan Daerah Kabupaten Simeulu	1
11	Kementrian Agama	1
12	Kemah Pemuda Islam Indonesia	2
13	Kementrian Pemuda dan Olahraga	1
14	Pemerintah Kota Surabaya	1
15	Polisi Pamong Praja Provinsi Maluku	1
16	Pemerintah Kabupaten Lampung Tengah	1
17	PT PLN	2
18	PLTU Riau 1	1
19	PT Humpuss Transportasi Kimia (HTK)	2
20	PT Pertamina	2
21	PT Trans Pacific Petrochemical	1
22	Lain	32
	Total	62

Pemberitaan Tindak Kecurangan Juli 2019

Table 7.1 Total Berita Bulan Juli

Bulan	Surat Kabar Kompas
7	86

Table 7.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	58
Penyalahgunaan Aset	14
Lain	14
Total	86

Table 7.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Lhokseumawe	Aceh	2	0	0	2
Serang	Banten	1	3	0	4
Jakarta	Jakarta	23	5	12	40
Tasikmalaya	Jawa Barat	2	0	0	2
Kudus	Jawa Tengah	9	0	0	9
Purbalingga	Jawa Tengah	1	0	0	1
Pasuruan	Jawa Timur	1	0	0	1
Probolinggo	Jawa Timur	2	0	0	2
Lamongan	Jawa Timur	2	0	0	2
Madiun	Jawa Timur	1	0	0	1
Surabaya	Jawa Timur	1	0	0	1
Pontianak	Kalimantan Barat	2	0	0	2
Tanjung Pinang	Kepulauan Riau	1	0	0	1
Jayapura	Papua	1	1	0	2
Riau	Riau	4	0	0	4
Kampar	Riau	0	2	0	2
Makassar	Sulawesi Selatan	0	0	1	1
Bau Bau	Sulawesi Tenggara	1	0	1	2
Solok Selatan	Sumatera Barat	3	0	0	3
Padang	Sumatera Barat	0	1	0	1
Medan	Sumatera Utara	1	0	0	1
Pak Pak Bharat	Sumatera Utara	0	1	0	1
Gunung Kidul	Yogyakarta	1	1	0	2
Total		58	14	14	86

Table 7.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	22	5	12	39
Regional	36	9	2	47
Total	58	14	14	86

Table 7.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Keamanan Laut	3
2	BRI	1
3	Pemerintah Kabupaten Kudus	9
4	Pemerintah Kota Pasuruan	1
5	Pemerintah Kabupaten Kalimantan Barat	1
6	Pemerintah Provinsi Banten	4
7	Dinas Pekerjaan Umum dan Tata Ruang Pertahanan	2
8	Gedung IPDN	2
9	DPRD Surabaya	1
10	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	4
11	KPU	1
12	Pemberdayaan Pendidikan dan Tenaga Kependidikan (P4TK)	1
13	Pemerintah Provinsi Jakarta	1
14	Pemerintah Kota Aceh	1
15	Pengadilan Negeri Jakarta	1
16	Pengadilan Negeri Jakarta Barat	1
17	Perum Jasa Tirta	1
18	PLTU-1	1
19	DPRD Riau	1
20	PT Garuda Indonesia	1
21	PT Pelindo II	1
22	PT Pupuk Indonesia Logistik (PILOG)	1
23	SD/SMP Madiun	1
24	Lain	45
	Total	86

Pemberitaan Tindak Kecurangan Agustus 2019

Table 8.1 Total Berita Bulan Agustus

Bulan	Surat Kabar Kompas
8	57

Table 8.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	37
Penyalahgunaan Aset	3
Lain	17
Total	57

Table 8.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Jakarta	Jakarta	20	1	16	37
Lembang	Jawa Barat	2	0	0	2
Kudus	Jawa Tengah	0	0	1	1
Jombang	Jawa Timur	1	0	0	1
Ngawi	Jawa Timur	1	0	0	1
Tulungagung	Jawa Timur	2	0	0	2
Surabaya	Jawa Timur	2	0	0	2
Ketapang	Kalimantan Barat	1	0	0	1
Samarinda	Kalimantan Timur	1	0	0	1
Tanjung Pinang	Kepulauan Riau	2	0	0	2
Batam	Kepulauan Riau	1	0	0	1
Ende	NTT	1	0	0	1
Makassar	Sulawesi Selatan	1	0	0	1
Bau Bau	Sulawesi Tenggara	1	0	0	1
Padang Lawas Utara	Sumatera Barat	0	1	0	1
Gunung Kidul	Yogyakarta	0	1	0	1
Yogyakarta	Yogyakarta	1	0	0	1
Total		37	3	17	57

Table 8.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	20	1	16	37
Regional	17	2	1	20
Total	37	3	17	57

Table 8.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Keamanan Laut	1
2	BPJS	2
3	Direktorat Jenderal Bina Pelayanan Medik Kementerian Kesehatan	2
4	Direktorat Jendral Bea dan Cukai	1
5	Kementrian Dalam Negeri E-KTP	6
6	Pemerintah Kabupaten Padang Lawas Utara	1
7	DPRD Surabaya	1
8	Kementrian Pemuda dan Olahraga	2
9	Pemerintah Kabupaten Kepulauan Riau	1
10	Pemerintah Provinsi Tulungagung	1
11	PLN	1
12	PT Fajar Mentaya Abadi	1
13	PT Garuda Indonesia	2
14	PT Pupuk Indonesia Logistik (PILOG)	1
15	RSUD Andi Makassar Parepare	1
16	UMKM dan Kementerian Koperasi	1
17	Lain	32
	Total	57

Pemberitaan Tindak Kecurangan Setember 2019

Table 9.1 Total Berita Bulan September

Bulan	Surat Kabar Kompas
9	44

Table 9.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	33
Penyalahgunaan Aset	1
Lain	10
Total	44

Table 9.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Sabang	Aceh	1	0	0	1
Jakarta	Jakarta	18	0	10	28
Tasikmalaya	Jawa Barat	1	0	0	1
Blora	Jawa Tengah	1	0	0	1
Gresik	Jawa Timur	1	0	0	1
Ngawi	Jawa Timur	0	1	0	1
Surabaya	Jawa Timur	2	0	0	2
Pontianak	Kalimantan Barat	1	0	0	1
Jayapura	Papua	1	0	0	1
Makassar	Sulawesi Selatan	1	0	0	1
Padang	Sumatera Barat	3	0	0	3
Solok Selatan	Sumatera Barat	1	0	0	1
Muara Enim	Sumatera Selatan	2	0	0	2
Total		33	1	10	44

Table 9.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	18	0	10	28
Regional	15	1	0	16
Total	33	1	10	44

Table 9.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Bantuan Likuiditas Bank Indonesia (BLBI)	1
2	Kementrian Keuangan	1
3	Kementrian Pemuda dan Olahraga	14
4	Kementrian Pertanian	1
5	Migas dan Pertambangan	1
6	Pemerintah Daerah Kalimantan Barat	2
7	Pemerintah Daerah Sumatera Barat	4
8	Pemerintah Kota Sulawesi Selatan	1
9	Retribusi Sewa Perairan Laut	1
10	RSUD dr Rasidin	3
11	Lain	15
	Total	44



Pemberitaan Tindak Kecurangan Oktober 2019

Table 10.1 Total Berita Bulan Oktober

Bulan	Surat Kabar Kompas
10	91

Table 10.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	47
Penyalahgunaan Aset	1
Lain	43
Total	91

Table 10.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Langsa	Aceh	1	0	0	1
Sabang	Aceh	1	0	0	1
Lampung Utara	Bandar Lampung	5	0	0	5
Serang	Banten	2	0	0	2
Jakarta	Jakarta	10	1	38	49
Garut	Jawa Barat	1	0	0	1
Indramayu	Jawa Barat	2	0	0	2
Blora	Jawa Tengah	2	0	0	2
Semarang	Jawa Tengah	0	0	4	4
Surabaya	Jawa Timur	1	0	0	1
Seruyan	Kalimantan Tengah	1	0	0	1
Bontang	Kalimantan Timur	1	0	0	1
Samarinda	Kalimantan Timur	5	0	0	5
Batam	Kepulauan Riau	1	0	0	1
Tanjung Pinang	Kepulauan Riau	2	0	0	2
Pangkal Pinang	Kepulauan Bangka Belitung	0	0	1	1
Bengkalis	Riau	4	0	0	4
Bone	Sulawesi Selatan	1	0	0	1
Parepare	Sulawesi Selatan	1	0	0	1
Poso	Sulawesi Tengah	1	0	0	1
Manado	Sulawesi Utara	1	0	0	1
Medan	Sumatera Utara	4	0	0	4
Total		47	1	43	91

Table 10.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	10	1	38	49
Regional	37	0	5	42
Total	47	1	43	91

Table 10.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Dinas Perkebunan dan Kehutanan	1
2	BUMN	2
3	Dinas Peternakan	2
4	Dinas Pekerjaan Umum Jawa Barat	2
5	Jasa Tirta II	1
6	Dinas Kebudayaan Kepulauan Riau	1
7	Kejaksaan Tinggi Sulawesi Selatan	1
8	Kementerian Agama	1
9	Kementerian Pemuda dan Olahraga	1
10	PAUD Sulawesi Selatan	1
11	Pemerintah Daerah Jawa Timur	1
12	Pemerintah Daerah Lampung Timur	5
13	Pemerintah Daerah Riau	2
14	Pemerintah Provinsi Jawa Barat	1
15	Pemerintah Provinsi Kalimantan Timur	1
16	Pemerintah Provinsi Sulawesi Utara	1
17	Pemerintah Provinsi Kepulauan Riau	1
18	Satpol PP Poso Sulawesi Tengah	1
19	Perusda Aneka Usaha dan Jasa (AUJ)	4
20	Pemerintah Kota Medan	5
21	PT Angkasa Pura Propertindo	1
22	Kementerian Pekerjaan Umum & Perumahan Rakyat (PUPR)	1
23	RSUD Langsa	1
24	RSUD Rujukan Banten	2
25	Universitas Bangka Belitung	1
26	Lain	50
	Total	91

Pemberitaan Tindak Kecurangan November 2019

Table 11.1 Total Berita Bulan November

Bulan	Surat Kabar Kompas
11	77

Table 11.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	36
Penyalahgunaan Aset	5
Lain	36
Total	77

Table 11.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Jakarta	Jakarta	16	3	36	55
Lampung Tengah	Bandar Lampung	3	0	0	3
Bandung	Jawa Barat	1	0	0	1
Blora	Jawa Tengah	1	0	0	1
Kudus	Jawa Tengah	1	0	0	1
Sragen	Jawa Tengah	0	1	0	1
Madiun	Jawa Timur	1	0	0	1
Pasuruan	Jawa Timur	2	0	0	2
Surabaya	Jawa Timur	1	0	0	1
Batam	Kepulauan Riau	1	0	0	1
Tanjung Pinang	Kepulauan Riau	1	0	0	1
Kupang	NTT	3	0	0	3
Waropen	Papua	1	0	0	1
Bengkalis	Riau	1	0	0	1
Palopo	Sulawesi Selatan	0	1	0	1
Makassar	Sulawesi Selatan	1	0	0	1
Muara Enim	Sumatera Selatan	2	0	0	2
Total		36	5	36	77

Table 11.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	16	3	36	55
Regional	20	2	0	22
Total	36	5	36	77

Table 11.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Bank Mandiri	1
2	BNI	1
3	BUMN	1
4	Dinas Energi Sumber Daya dan Mineral Kepulauan Riau	1
5	Dinas Pendidikan Pasuruan	3
6	Dinas Peternakan Blora	1
7	DPRD Lampung Tengah	2
8	Kementrian Dalam Negeri (E-KTP)	1
9	Jiwasraya	1
10	Kementrian Agama	2
11	Kementrian Pemuda dan Olahraga	1
12	Kementrian Sosial	1
13	Konstruksi Monumen Bahasa Pulau	1
14	PDAM	1
15	Pemerintah Daerah Tulungagung	1
16	Pemerintah Provinsi Jakarta	1
17	Pemerintah Provinsi Kupang	3
19	PT Garuda Indonesia	1
20	PT Humpuss Transportasi Kimia (HTK)	1
21	PT Iglas	1
22	PT Pelindo	1
23	PT PLN Batubara	2
24	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	1
25	Lain	47
	Total	77

Pemberitaan Tindak Kecurangan Desember 2019

Table 12.1 Total Berita Bulan Desember

Bulan	Surat Kabar Kompas
12	127

Table 12.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	50
Penyalahgunaan Aset	4
Lain	73
Total	127

Table 12.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Aceh Utara	Aceh	1	0	0	1
Takengon	Aceh	1	0	0	1
Lampung Utara	Bandar Lampung	2	0	0	2
Jakarta	Jakarta	31	0	71	102
Bandung	Jawa Barat	1	0	1	2
Karawang	Jawa Barat	1	0	0	1
Sukabumi	Jawa Barat	0	1	0	1
Tasikmalaya	Jawa Barat	1	0	0	1
Kudus	Jawa Tengah	1	0	0	1
Lamongan	Jawa Timur	0	0	1	1
Batam	Kepulauan Riau	1	0	0	1
Riau	Kepulauan Riau	2	0	0	2
Buru	Maluku	0	1	0	1
Mataram	NTB	1	0	0	1
Jayapura	Papua	1	0	0	1
Riau	Riau	2	0	0	2
Buton	Sulawesi Tenggara	0	1	0	1
Muara Enim	Sumatera Selatan	2	0	0	2
Umbulharjo	Yogyakarta	2	1	0	3
Total		50	4	73	127

Table 12.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	31	0	70	101
Regional	19	4	3	26
Total	50	4	73	127

Table 12.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Usaha Milik Gampong	1
2	Bank BTN	1
3	Bank Pembangunan Indonesia	1
4	BUMN	1
5	Dinas Pertanian dan SMK Karawang	1
6	Direktorat Jenderal Bina Pelayanan Medik Kementerian Kesehatan.	1
7	Direktorat Jenderal Pajak	2
8	Kementerian Dalam Negeri (E-KTP)	2
9	PT Cahaya Sakti Agro (CSA)	1
10	Jiwasraya	12
11	Pemerintah Daerah Buru	2
12	Pemerintah Daerah Papua	1
13	Pemerintah Daerah Aceh	1
14	Pemdes, Dana Pemukiman Kumuh	1
15	Pemerintah Kabupaten Kudus	1
16	Pengadilan Negeri Jakarta	1
17	PLTU Riau	2
18	PT Garuda Indonesia	3
19	PT Perkebunan Nusantara (PTPN)	2
20	PT Pertamina	1
21	PT Pupuk Sriwidjaja (PUSRI)	1
22	Kementerian Pekerjaan Umum & Perumahan Rakyat (PUPR)	2
23	Puskesmas Jakarta	2
24	Rehabilitasi Saluran Air Hujan	1
25	Lain	83
	Total	127

Pemberitaan Tindak Kecurangan Januari 2020

Table 1.1 Total Berita Bulan Januari

Bulan	Surat Kabar Kompas
1	176

Table 1.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	133
Penyalahgunaan Aset	12
Lain	31
Total	176

Table 1.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Lampung	Bandar Lampung	2	0	0	2
Jakarta	Jakarta	116	7	29	152
Bandung	Jawa Barat	2	0	0	2
Garut	Jawa Barat	1	0	0	1
Semarang	Jawa Tengah	0	0	1	1
Jember	Jawa Timur	6	0	0	6
Madiun	Jawa Timur	0	1	0	1
Sidoarjo	Jawa Timur	0	1	0	1
Surabaya	Jawa Timur	1	0	1	2
Pasuruan	Jawa Timur	1	0	0	1
Lombok	NTB	0	1	0	1
Jayapura	Papua	1	0	0	1
Pekanbaru	Riau	0	1	0	1
Makassar	Sulawesi Selatan	3	0	0	3
Lahat	Sumatera Selatan	0	1	0	1
Total		133	12	31	176

Table 1.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	116	7	30	153
Regional	17	5	1	23
Total	133	12	31	176

Table 1.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frekuensi
1	Angkasa Pura II	1
2	Bank BTN	1
3	Bantuan Likuiditas Bank Indonesia (BLBI)	1
4	BUMN	1
5	Dinas Cipta Karya Jawa Barat	2
6	Dinas Pendidikan Pasuruan	1
7	Dinas Perdagangan dan Perindustrian (Disperindag)	6
8	DPRD Garut	1
9	Jiwasraya	35
10	Kementerian Agama	6
11	Kementerian Hukum dan Hak Asasi Manusia	1
12	KPU (Suap Pemilu)	20
13	Lembaga Perkreditasi Desa Bali	1
14	Mahkamah Agung	3
15	Partai PDIP	3
16	Partai PPP	2
17	Pemanfaatan Ruang Laut dan Gratifikasi	2
18	Pemerintah Daerah Makassar	1
19	Pemerintah Desa Sumatera Selatan	1
20	Pemerintah Kota Madiun	1
21	Pemerintah Kota Makassar	2
22	Pemerintah Provinsi Kepulauan Riau	2
23	PT Pelindo II	1
24	PT Trans Pacific Petrochemical Indotama (TPPI)	2
25	PT Asabri	38
26	Kementerian Pekerjaan Umum & Perumahan Rakyat (PUPR)	1
27	RSUD Pesawaran Lampung	1
28	RSUD Rujukan Banten	2
29	RSUD Tangerang	5
30	Lain	32
	Total	176

Pemberitaan Tindak Kecurangan Februari 2020

Table 2.1 Total Berita Bulan Februari

Bulan	Surat Kabar Kompas
2	120

Table 2.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	82
Penyalahgunaan Aset	0
Lain	38
Total	120

Table 2.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Matang Ulim	Aceh	2	0	0	2
Lampung Utara	Bandar Lampung	6	0	0	6
Jakarta	Jakarta	50	0	36	86
Jambi	Jambi	1	0	0	1
Garut	Jawa Barat	1	0	0	1
Tasikmalaya	Jawa Barat	1	0	0	1
Blora	Jawa Tengah	1	0	0	1
Kendal	Jawa Tengah	1	0	1	1
Jember	Jawa Timur	7	0	1	8
Pontianak	Kalimantan Barat	1	0	0	1
Kutai Barat	Kalimantan Timur	1	0	0	1
Samarinda	Kalimantan Timur	1	0	0	1
Kebintik	Kepulauan Bangka Belitung	1	0	0	1
Batam	Kepulauan Riau	0	0	1	1
Tanjung Pinang	Kepulauan Riau	1	0	0	1
Mataram	NTB	1	0	0	1
Jayapura	Papua	1	0	0	1
Sorong	Papua Barat	1	0	0	1
Bengkalis	Riau	2	0	0	2
Ogan Ilir	Sumatera Selatan	1	0	0	1
Medan	Sumatera Utara	1	0	0	1
Total		82	0	38	120

Table 2.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	50	0	36	86
Regional	32	0	2	34
Total	82	0	38	120

Table 2.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frekuensi
1	Bank Pembangunan Daerah Papua	1
2	Dinas Perdagangan dan Perindustrian (Disperindag)	3
3	Dinas Peternakan Blora	1
4	Direktorat Jendral Pajak Jakarta	1
5	DPR	1
6	DPRD Sumatera Utara (APBD)	1
7	DPRD Kendal (Asuransi Fiktif)	1
8	Jiwasraya	12
9	Kementerian Agama	4
10	Kementerian Dalam Negeri	1
11	Kementerian Desa (PNPM)	1
12	Komite Olahraga Nasional Indonesia	5
13	KPU	5
14	Mahkamah Agung	5
15	Pasar Manggisan	2
16	Pemerintah Daerah Garut	1
17	Pemerintah Daerah Jember	2
18	Pemerintah Desa Tasikmalaya	2
19	Pemerintah Provinsi Sumatera Utara	1
20	Perum Perindo	1
21	PT Angkasa Pura II	1
22	PT Gunung Bara Utama	1
23	PT Jakarta Propertindo	1
24	PT Pupuk Indonesia Logistik (PILOG)	1
25	PT TPPI	3
26	PT Wahana Auto Ekamarga (WAE)	1
27	Kementerian Pekerjaan Umum & Perumahan Rakyat (PUPR)	5
28	RSUD Tangerang	3
29	Ruang Laut dan Gratifikasi	2
30	Lain	51
	Total	120

Pemberitaan Tindak Kecurangan Maret 2020

Table 3.1 Total Berita Bulan Maret

Bulan	Surat Kabar Kompas
3	59

Table 3.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	31
Penyalahgunaan Aset	10
Lain	18
Total	59

Table 3.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Jakarta	Jakarta	11	9	17	37
Bandung	Jawa Barat	1	0	0	1
Bogor	Jawa Barat	1	0	0	1
Garut	Jawa Barat	1	0	0	1
Purbalingga	Jawa Tengah	1	0	0	1
Pekalongan	Jawa Tengah	0	1	0	1
Surabaya	Jawa Timur	0	0	1	1
Sidoarjo	Jawa Timur	1	0	0	1
Trenggalek	Jawa Timur	2	0	0	2
Pontianak	Kalimantan Barat	1	0	0	1
Pangkal Pinang	Kepulauan Bangka Belitung	1	0	0	1
Buru Selatan	Maluku	1	0	0	1
Kupang	NTT	5	0	0	5
Bengkalis	Riau	1	0	0	1
Makassar	Sulawesi Selatan	2	0	0	2
Manado	Sulawesi Utara	1	0	0	1
Tapanuli Utara	Sumatera Utara	1	0	0	1
Total		31	10	18	59

Table 3.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	11	9	17	37
Regional	20	1	1	22
Total	31	10	18	59

Table 3.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frekuensi
1	Dinas Cipta Karya Jawa Barat	1
2	Dinas Pendidikan Sulawesi Selatan	1
3	Dinas Pertanian Kupang	5
4	DPRD Jakarta	1
5	IPDN	1
6	Jiwasraya	5
7	Kementrian Pemuda dan Olahraga	1
8	Kementrian ESDM	1
9	Mahkamah Agung	2
10	PD Pembangunan Sarana Jaya	2
11	PDI-P	2
12	Pemerintah Desa Garut	1
13	Pemerintah Kabupaten Bogor	1
14	Pemerintah Kabupaten Buru Selatan	1
15	Pemerintah Kabupaten Riau	1
16	Pemerintah Kabupaten Sidoarjo	1
17	Pemerintah Kabupaten Tapanuli Utara	1
18	Pemerintah Kota Pangkal Pinang	1
19	Pengadilan Negeri Trenggalek	2
20	PT Garuda Indonesia	1
21	RSUD Tangerang	4
22	Lain	23
	Total	59

Pemberitaan Tindak Kecurangan April 2020

Table 4.1 Total Berita Bulan April

Bulan	Surat Kabar Kompas
4	54

Table 4.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	18
Penyalahgunaan Aset	5
Lain	31
Total	54

Table 4.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Tangerang	Banten	0	1	0	1
Jakarta	Jakarta	10	4	31	45
Bandung	Jawa Barat	2	0	0	2
Sidoarjo	Jawa Timur	1	0	0	1
Riau	Kepulauan Riau	2	0	0	2
Palembang	Sumatera Selatan	3	0	0	3
Total		18	5	31	54

Table 4.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	10	4	31	45
Regional	8	1	0	9
Total	18	5	31	54

Table 4.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frekuensi
1	Dinas Cipta Karya Jawa Barat	2
2	Kementerian Agama	3
3	Kementerian Pertanian	1
4	Kementerian Sosial (Dana Bansos)	2
5	Mahkamah Agung	1
6	Pemerintah Kabupaten Palembang	3
7	Pemerintah Kabupaten Riau	1
8	Pemerintah Kabupaten Sidoarjo	1
9	Pemerintah Provinsi Riau	1
10	PT Amarnya Mikro Fintek	2
11	Kementerian Pekerjaan Umum & Perumahan Rakyat (PUPR)	1
12	Lain	36
	Total	54

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Pemberitaan Tindak Kecurangan Mei 2020

Table 5.1 Total Berita Bulan Mei

Bulan	Surat Kabar Kompas
5	65

Table 5.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	45
Penyalahgunaan Aset	0
Lain	20
Total	65

Table 5.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Jakarta	Jakarta	35	0	19	54
Menpawah	Kalimantan Barat	2	0	0	2
Pontianak	Kalimantan Barat	2	0	0	2
Kutai Timur	Kalimantan Timur	1	0	0	1
Sikka	NTT	0	0	1	1
Solok Selatan	Sumatera Barat	1	0	0	1
Tanah Datar	Sumatera Barat	2	0	0	2
Muara Enim	Sumatera Selatan	1	0	0	1
OKU	Sumatera Selatan	1	0	0	1
Total		45	0	20	65

Table 5.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	35	0	19	54
Regional	10	0	1	11
Total	45	0	20	65

Table 5.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Keamanan Laut	1
2	Balai Pengelolaan Transportasi Darat (BPTD) Pontianak	2
3	Direktorat Jendral Bea dan Cukai	1
4	Kementrian Pemuda dan Olahraga	10
5	Kementrian Sosial	4
6	Komite Olahraga Nasional Indonesia (KONI)	2
7	PDI-P	1
8	Perum Perindo	1
9	PT Dirgantara Indonesia	1
10	PT Garuda Indonesia	2
11	PT PTPN	1
12	PT Trans Pacific Petrochemical Indotama (TPPI)	1
13	Kementerian Energi Sumber Daya Mineral (SDA)	3
14	Tempat Pemakaman Umum Sumatera Selatan	1
15	Universitas Negeri Jakarta	7
16	Lain	27
	Total	65

Pemberitaan Tindak Kecurangan Juni 2020

Table 6.1 Total Berita Bulan Juni

Bulan	Surat Kabar Kompas
6	86

Table 6.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	63
Penyalahgunaan Aset	0
Lain	23
Total	86

Table 6.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Jakarta	Jakarta	45	0	22	67
Bandung	Jawa Barat	2	0	0	2
Semarang	Jawa Tengah	0	0	1	1
Probolinggo	Jawa Timur	2	0	0	2
Pontianak	Kalimantan Barat	1	0	0	1
Kupang	NTT	2	0	0	2
Lombok Tengah	NTB	1	0	0	1
Luwu	Sulawesi Selatan	1	0	0	1
Tanah Datar	Sumatera Barat	2	0	0	2
Musiwaras	Sumatera Selatan	2	0	0	2
Labuhan Batu Utara	Sumatera Utara	1	0	0	1
Medan	Sumatera Utara	4	0	0	4
Total		63	0	23	86

Table 6.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	45	0	22	67
Regional	18	0	1	19
Total	63	0	23	86

Table 6.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Keamanan Laut	2
2	Bank Bali	1
3	Bank NTT	1
4	Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD)	2
5	Direktorat Jendral Bea dan Cukai	2
6	Kementrian Dalam Negeri (E-KTP)	1
7	Komite Olahraga Nasional Indonesia (KONI)	4
8	Lembaga Swadaya Masyarakat Probolinggo	1
9	Mahkamah Agung	16
10	Jiwasraya	5
11	Pemerintah Daerah Sumatera Utara	3
12	Pemerintah Desa NTT	4
13	Polda NTT	1
14	PT Dirgantara Indonesia	9
15	PT Trans Pacific Petrochemical Indotama (TPPI)	1
16	PT Wahana Auto Ekamarga (WAE)	1
17	RSUD Tangerang	1
18	Lain	31
	Total	86

Pemberitaan Tindak Kecurangan Juli 2020

Table 7.1 Total Berita Bulan Juli

Bulan	Surat Kabar Kompas
7	113

Table 7.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	77
Penyalahgunaan Aset	8
Lain	28
Total	113

Table 7.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Lampung Utara	Bandar Lampung	1	0	1	2
Serang	Banten	0	1	0	1
Bengkulu	Bengkulu	0	0	1	1
Jakarta	Jakarta	50	3	26	79
Jambi	Jambi	1	0	0	1
Banjar	Jawa Barat	2	0	0	2
Garut	Jawa Barat	0	1	0	1
Karawang	Jawa Barat	0	1	0	1
Jember	Jawa Timur	1	0	0	1
Bontang	Kalimantan Timur	1	0	0	1
Kutai Timur	Kalimantan Timur	12	0	0	12
Buru	Maluku	1	0	0	1
Bengkalis	Riau	2	0	0	2
Kampar	Riau	0	1	0	1
Pekanbaru	Riau	0	1	0	1
OKU	Sumatera Selatan	2	0	0	2
Karo	Sumatera Utara	2	0	0	2
Medan	Sumatera Utara	1	0	0	1
Gunung Kidul	Yogyakarta	1	0	0	1
Total		77	8	28	113

Table 7.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	50	3	26	79
Regional	27	5	2	34
Total	77	8	28	113

Table 7.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Bank BNI	1
2	Bank Bali	23
3	BUMN	3
4	Dinas Pemuda dan Olahraga	1
5	Direktorat Jenderal Bea dan Cukai	4
6	DPRD Jambi	1
7	DPRD Sumatera Utara	1
8	Jiwasraya	2
9	Kementerian Agraria dan Tata Ruang/Badan Pertanahan Nasional	1
10	Kementrian Sosial	1
11	KOMINFO	1
12	KPU (Pilkada)	1
13	Lembaga Kebijakan Pengadaan Barang Jasa	1
14	Mahkamah Agung	2
15	Pemerintah Desa Jember	1
16	Pemerintah Desa Gunung Kidul	1
17	Pemerintah Kabupaten Kutai	12
18	Pemerintah Kabupaten Lampung	2
19	Pemerintah Kota Bontang	1
20	Pemerintah Provinsi Jawa Barat	1
21	PT Danareksa Sekuritas	1
22	PT Dirgantara Indonesia	3
23	PT Trans Pacific Petrochemical Indotama (TPPI)	1
24	PT Waskita Karya	2
25	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	3
26	TPA	2
27	Tempat Pemakaman Umum Sumatera Selatan	2
28	RSUD Tangerang	2
29	SMKN 2 Karawang (Dana BOS)	1
30	Universitas Negeri Jakarta	2
31	Lain	33
	Total	113

Pemberitaan Tindak Kecurangan Agustus 2020

Table 8.1 Total Berita Bulan Agustus

Bulan	Surat Kabar Kompas
8	84

Table 8.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	62
Penyalahgunaan Aset	6
Lain	16
Total	84

Table 8.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Seluma	Bengkulu	1	0	0	1
Jakarta	Jakarta	40	0	14	54
Jambi	Jambi	2	0	1	3
Banjar	Jawa Barat	1	0	0	1
Karawang	Jawa Barat	0	2	0	2
Blora	Jawa Tengah	2	0	0	2
Cilacap	Jawa Tengah	3	0	0	3
Jember	Jawa Timur	1	0	0	1
Pontianak	Kalimantan Barat	2	0	0	2
Batam	Kepulauan Riau	1	0	0	1
Lingga	Kepulauan Riau	2	0	0	2
Namlea	Maluku	1	0	0	1
Ngada	NTT	1	0	0	1
Pekanbaru	Riau	0	0	1	1
Bulukumba	Sulawesi Selatan	2	3	0	5
Makassar	Sulawesi Selatan	2	0	0	2
Sinjai	Sulawesi Selatan	0	1	0	1
OKU	Sumatera Selatan	1	0	0	1
Total		62	6	16	84

Table 8.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	40	0	14	54
Regional	22	6	2	30
Total	62	6	16	84

Table 8.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Bank Bali	25
2	Dinas Kesehatan Bulukumba	4
3	Dinas Pekerjaan Umum NTT	1
4	DPRD Muara Jambi	1
5	Kementrian Sosial (Bansos)	3
6	Lembaga Kebijakan Pengadaan Barang Jasa	1
7	Lembaga Dana Kerja Sama	1
8	Mahkamah Agung	1
9	Pemerintah Provinsi Jawa Timur	1
10	Pemerintah Daerah Kepulauan Riau	1
11	PT Pertamina	3
12	PLTG	1
13	PT Asuransi Jasa Indonesia (Jasindo)	2
14	PT Dirgantara Indonesia	6
15	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	1
16	RSUD Jambi	1
17	RSUP Wahidin Makassar	2
18	Tempat Pemakaman Umum Sumatera Selatan	1
19	Lain	28
	Total	84

Pemberitaan Tindak Kecurangan September 2020

Table 9.1 Total Berita Bulan September

Bulan	Surat Kabar Kompas
9	81

Table 9.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	61
Penyalahgunaan Aset	0
Lain	20
Total	81

Table 9.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Serang	Banten	2	0	0	2
Lampung	Bandar Lampung	1	0	0	1
Jakarta	Jakarta	30	0	18	48
Jambi	Jambi	3	0	0	3
Bandung	Jawa Barat	4	0	0	4
Ciamis	Jawa Barat	1	0	0	1
Subang	Jawa Barat	1	0	0	1
Madiun	Jawa Timur	8	0	0	8
Jember	Jawa Timur	0	0	1	1
Surabaya	Jawa Timur	0	0	1	1
Pontianak	Kalimantan Barat	1	0	0	1
Batam	Kepulauan Riau	1	0	0	1
Kupang	NTT	1	0	0	1
Bantaeng	Sulawesi Selatan	1	0	0	1
Makassar	Sulawesi Selatan	1	0	0	1
Indralaya	Sumatera Selatan	1	0	0	1
Palembang	Sumatera Selatan	1	0	0	1
Oku	Sumatera Selatan	4	0	0	4
Total		61	0	20	81

Table 9.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	30	0	18	48
Regional	31	0	2	33
Total	61	0	20	81

Table 9.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Bank Bali	3
2	Bank BRI Madiun	9
3	Bank Pembangunan Daerah (BPD)	1
4	Jiwasraya	4
5	Kementrian Sosial (Bansos)	1
6	Mahkamah Agung	2
7	Pemerintah Desa Banten	1
8	Pemerintah Desa Ciamis	1
9	Pemerintah Desa Sulawesi Selatan	1
10	Pemerintah Kota Bandung (RTH)	4
11	PT Digantara Indonesia	4
12	PT Waskita Karya	1
13	PT Wijaya Karya	1
14	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	3
15	SD NTT (Dana Bos)	1
16	Tempat Pemakaman Umum Sumatera Selatan	1
17	Lain	43
	Total	81

Pemberitaan Tindak Kecurangan Oktober 2020

Table 10.1 Total Berita Bulan Oktober

Bulan	Surat Kabar Kompas
10	107

Table 10.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	68
Penyalahgunaan Aset	1
Lain	38
Total	107

Table 10.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Badung	Bali	1	0	0	1
Lampung Selatan	Bandar Lampung	1	0	0	1
Serang	Banten	1	0	0	1
Jakarta	Jakarta	32	0	36	68
Jambi	Jambi	1	0	0	1
Bandung	Jawa Barat	2	0	0	2
Banjar	Jawa Barat	4	0	0	4
Cilegon	Jawa Barat	1	0	0	1
Karawang	Jawa Barat	1	0	0	1
Tasikmalaya	Jawa Barat	2	0	0	2
Jember	Jawa Timur	2	0	0	2
Magetan	Jawa Timur	1	0	0	1
Nganjuk	Jawa Timur	0	1	0	1
Sidoarjo	Jawa Timur	2	0	0	2
Surabaya	Jawa Timur	3	0	0	3
Kutai Timur	Kalimantan Timur	2	0	0	2
Labuan Bajo	NTT	1	0	2	3
Bengkalis	Riau	3	0	0	3
Kampar	Riau	1	0	0	1
Bulukumba	Sulawesi Selatan	3	0	0	3
Solok Selatan	Sumatera Barat	2	0	0	2
Gunung Kidul	Yogyakarta	1	0	0	1
Yogyakarta	Yogyakarta	1	0	0	1
Total		68	1	38	107

Table 10.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	32	0	36	68
Regional	36	1	2	39
Total	68	1	38	107

Table 10.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Keamanan Laut	3
2	Badan Pertahanan Nasional NTT	1
3	Bank Bali	3
4	Bank Pembangunan Daerah	1
5	BUMN (PT PAL)	2
6	Dinas Kesehatan Bulukumba	1
7	Dinas Pekerjaan Umum Jawa Barat	1
8	Direktorat Jendral Bea dan Cukai	1
9	Direktorat Tanaman Pangan Kementerian Pertanian	1
10	Jiwasraya	7
11	Kementerian Agama	1
12	Kementerian Dalam Negeri (E-KTP)	3
13	Kementerian Desa Karawang (PNPM)	1
14	Kementerian Pemuda dan Olahraga	1
15	Kementerian Kesehatan	1
16	Kementerian Sosial (Bansos, BLT)	2
17	Lembaga Kebijakan Pengadaan Barang Jasa	1
18	Lembaga Perkreditan Desa	1
19	Mahkamah Agung	3
20	PDI-P	1
21	Pemerintah Desa Bulukumba	1
22	Pemerintah Desa Magetan	1
23	Pemerintah Kabupaten Jawa Timur	2
24	Pemerintah Kabupaten Bengkalis	1
25	Pemerintah Kabupaten Jember	2
26	Pemerintah Kabupaten Lampung	1
27	Pemerintah Kota Jawa Barat	2
28	PT Dirgantara Indonesia	2
29	PT Pelindo II	1
30	PT Pupuk Kalimantan Timur	1
31	PT Waskita Karya	4
32	Pemerintah Kota Bandung (RTH)	2
33	Sistem Penyediaan Air Minum Yogyakarta	1

34	Lain	50
	Total	107



Pemberitaan Tindak Kecurangan November 2020

Table 11.1 Total Berita Bulan November

Bulan	Surat Kabar Kompas
11	137

Table 11.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	99
Penyalahgunaan Aset	2
Lain	36
Total	137

Table 11.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Tanjung Karang	Bandar Lampung	1	0	0	1
Jakarta	Jakarta	63	0	36	99
Merangin	Jambi	1	0	0	1
Jambi	Jambi	3	0	0	3
Bandung	Jawa Barat	1	0	0	1
Bandung Barat	Jawa Barat	1	0	0	1
Banjar	Jawa Barat	3	0	0	3
Cimahi	Jawa Barat	1	0	0	1
Indramayu	Jawa Barat	1	0	0	1
Semarang	Jawa Tengah	4	0	0	4
Madiun	Jawa Timur	1	0	0	1
Pontianak	Kalimantan Barat	1	0	0	1
Kutai Timur	Kalimantan Timur	1	0	0	1
Samarinda	Kalimantan Timur	2	0	0	2
Batam	Kepulauan Riau	2	0	0	2
Lingga	Kepulauan Riau	0	2	0	2
Nagekeo	NTT	1	0	0	1
Mimika	Papua	2	0	0	2
Dumai	Riau	1	0	0	1
Polewali Mandar	Sulawesi Barat	1	0	0	1
Muara Enim	Sumatera Selatan	3	0	0	3
Labuhanbatu Utara	Sumatera Utara	2	0	0	2
Yogyakarta	Yogyakarta	3	0	0	3
Total		99	2	36	137

Table 11.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	63	0	36	99
Regional	36	2	0	38
Total	99	2	36	137

Table 11.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Bank Tanah	2
2	Bank Bali	4
3	Dinas Kelautan dan Perikanan Benih Lobster	36
4	Direktorat Jendral Bea dan Cukai	2
5	Kementrian Dalam Negeri (E-KTP)	2
6	Kementrian Sosial	3
7	Lembaga Kebijakan Pengadaan Barang Jasa	1
8	Mahkamah Agung	5
9	Partai Persatuan Pembangunan	2
10	Pembangunan Gereja Mimika	2
11	Pembangunan Stadion Mandala Krida Yogyakarta	3
12	Pemerintah Daerah Banjar	1
13	Pemerintah Desa Lingga	2
14	Pemerintah Desa Merangin	1
15	Pemerintah Kabupaten Jawa Barat	1
16	Pemerintah Kota Riau	1
17	Pemerintah Kota Bandung (RTH)	1
18	Pemerintah Provinsi Kalimantan Barat (Gedung Diklat Perhubungan)	1
19	PERUSDA Kalimantan Timur	2
20	PT Dirgantara Indonesia	2
21	PT Garuda Indonesia	3
22	PT Asuransi Jasa Indonesia (Jasindo)	1
23	PT Pupuk Indonesia Logistik (PILOG)	2
24	PT Waskita Karya	1
25	Kementrian Pekerjaan Umum & Perumahan Rakyat (PUPR)	2
26	RS Cimahi	1
27	Universitas Negeri Semarang	4
28	Lain	48
	Total	138

Pemberitaan Tindak Kecurangan Desember 2020

Table 12.1 Total Berita Bulan Desember

Bulan	Surat Kabar Kompas
12	157

Table 12.2 Jenis-Jenis Fraud

Jenis Jenis Fraud	Surat Kabar Kompas
Korupsi	64
Penyalahgunaan Aset	0
Lain	93
Total	157

Table 12.3 Distribusi Pemberitaan Berdasarkan Daerah di Indonesia

Daerah	Kota	Jenis Fraud			Total
		Korupsi	Penyalahgunaan Aset	Lain	
Aceh	Aceh	2	0	0	2
Sabang	Aceh	1	0	0	1
Lampung Timur	Bandar Lampung	2	0	0	2
Serang	Banten	1	0	1	2
Jakarta	Jakarta	27	0	86	113
Banjar	Jawa Barat	3	0	0	3
Cimahi	Jawa Barat	1	0	0	1
Indramayu	Jawa Barat	0	0	1	1
Semarang	Jawa Tengah	0	0	2	2
Labuan Bajo	NTT	7	0	0	7
Kupang	NTT	1	0	0	1
Sikka	NTT	1	0	0	1
Jayapura	Papua	3	0	0	3
Dumai	Riau	1	0	2	3
Polewali Mandar	Sulawesi Barat	4	0	0	4
Bulukumba	Sulawesi Selatan	1	0	0	1
Makassar	Sulawesi Selatan	0	0	1	1
Banggai Laut	Sulawesi Tengah	2	0	0	2
OKU	Sumatera Selatan	6	0	0	6
Gunung Kidul	Yogyakarta	1	0	0	1
Total		64	0	93	157

Table 12.4 Distribusi Pemberitaan Berdasarkan Pemerintahan di Indonesia

Tingkat Yuridiksi	Jenis Fraud			Total
	Korupsi	Penyalahgunaan Aset	Lain	
Pusat	27	0	86	113
Regional	37	0	7	44
Total	64	0	93	157

Table 12.5 Distribusi Pemberitaan Berdasarkan Departemen

No	Departemen	Frequency
1	Badan Informasi Geospasial	1
2	Badan Keamanan Laut	3
3	BAPPEDA Riau	1
4	BPJS	2
5	BUMN	1
6	Dana Tanah	6
7	Dinas Kelautan dan Perikanan	2
8	Dinas Perhubungan	1
9	Kementerian Sosial (Dana Bansos)	54
10	Kementerian Kelautan dan Perikanan	1
11	KPU (Dana Pilkada)	1
12	Koperasi Simpan Pinjam Polewali Mandar	4
13	Mahkamah Agung	1
14	Pelindo II	1
15	Pemerintah Daerah Banjar	1
16	Pemerintah Daerah Lampung	1
17	Pemerintah Desa Kupang	1
18	Pemerintah Kabupaten Jawa Barat	1
19	Pemerintah Kabupaten Sulawesi Tengah	1
20	Pemerintah Kota Riau	2
21	Pemerintah Provinsi Aceh	3
22	PT Asabri	5
23	PT Bima Sakti Mutiara dan PT ACK	5
24	PT Dirgantara Indonesia	3
25	PT Garuda Indonesia	1
26	Kementerian Pekerjaan Umum & Perumahan Rakyat (PUPR) (SPAM)	3
27	Puskesmas Sikka, NTT	1
28	Tempat Pemakaman Umum Sumatera Selatan	6
29	Lain	44
	Total	157