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The Dynamics Of Reform Era Corruption In Indonesia Are Reviewed From Macroeconomic Analysis For 1999-2022

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Abstract: *This research aims to analyze the influence of economic growth, tax sector state revenue, Human Development Index, and poverty on the corruption perception index during the reform era in Indonesia from 1999 to 2022. Corruption can reduce the productivity of public spending, distort resource allocation, and slow down economic growth. This study uses multiple linear regression analysis tools on time series data from Indonesia for the years 1999-2022, with the dependent variable being the Corruption Perception Index (CPI), which reflects public perception of the quality of corruption in the country. A higher CPI index value indicates a lower level of corruption. The independent variables in this study are economic growth, tax sector revenue, HDI, and poverty. The research results show that simultaneously, the independent variables have a significant effect on the dependent variable, while partially, the economic growth and HDI variables have a significantly positive effect on the CPI, whereas the tax sector revenue variable has a significantly negative effect. However, the poverty variable has no significant effect on the CPI. The goodness of fit test results indicate that 95% of the influence of the independent variables on the dependent variable can be explained by the model, while 5% is explained by variables outside the model.*

Keywords: *Corruption, Reform Era, Macroeconomic Analysis*

1. INTRODUCTION

The abuse of public office for personal gain has received special attention in recent decades, particularly the practices of corruption, collusion, and nepotism (KKN). Corruption is an issue faced by all countries in the world because it comprehensively impacts all aspects, particularly financial losses. (Uroos dkk., 2022). Corruption, according to Aidt (2003), is theoretically defined as the misuse of assets for personal gain and acting as a liability on capital. A study conducted by Elbahnasawy and Revier (2012) states that corruption can reduce the productivity of public spending, distort resource allocation, and slow down economic growth.

According to the Transparency International index, there are three types of corruption: grand corruption, medium corruption, and petty corruption. Grand corruption occurs when government officials are directly or indirectly involved in corrupt practices. Medium corruption occurs when government and private institutions use connections for personal gain, while in petty corruption, individuals use their power for personal gain. The Classical and Keynesian economic models dispose of corruption as a parameter of economic development, and North attempts to incorporate corruption into the economic model within the institutional economics stream.

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The reality is that corruption is an ironic problem because it causes financial losses, worsens efficiency, and reduces productivity, which ultimately impacts economic slowdown. (Nort, 1998). The latest World Bank data (2022) shows that more than US$1 trillion is paid in bribes every year. The cost of corruption worldwide is estimated to reach US$743 billion each year, equivalent to 25 percent of the total global GDP. (International Transparency, 2022). The Corruption Perceptions Index (CPI) is a depiction of the corruption condition in a country, where the lower the score a country receives, the worse the corruption in that country, and vice versa. Indonesia, based on the publication by Transparency International (2022), has a corruption perception index score of 38 in 2021. The index and ranking of Indonesia's corruption perception are presented below:

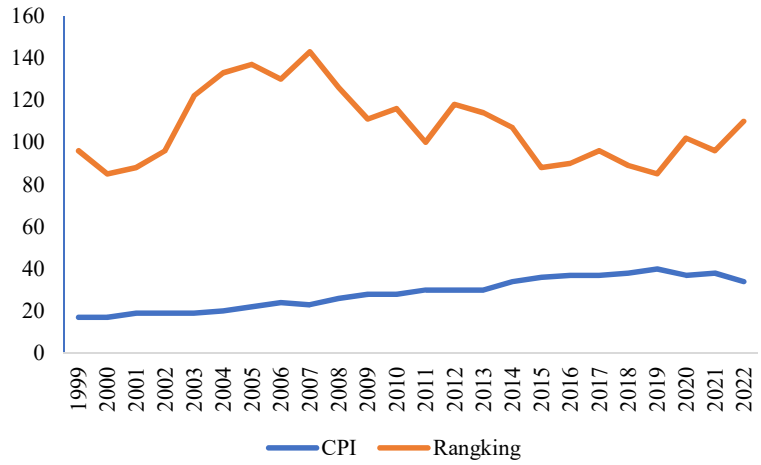

Figure 1. Index and Ranking of Indonesia's Corruption Perception from 1999 - 2021
Source: *Transparency International* (2023).

The consumer perception index in Indonesia since the reform era from 1999-2019 has shown an increasing trend, but from 2019-2022, it has experienced a declining trend. The corruption perception index ranking in Indonesia during the early reform era from 1999-2007 continuously declined from 96 to 143, until in 2022 it began to improve, reaching a ranking of 110. The reform agenda related to the eradication of KKN (corruption, collusion, and nepotism) seems to have not been fully implemented, and is even exacerbated by acts of grand corruption, medium corruption, and even petty corruption (Setiadi, 2018). Here are the trends in corruption cases in Indonesia during the reform era:

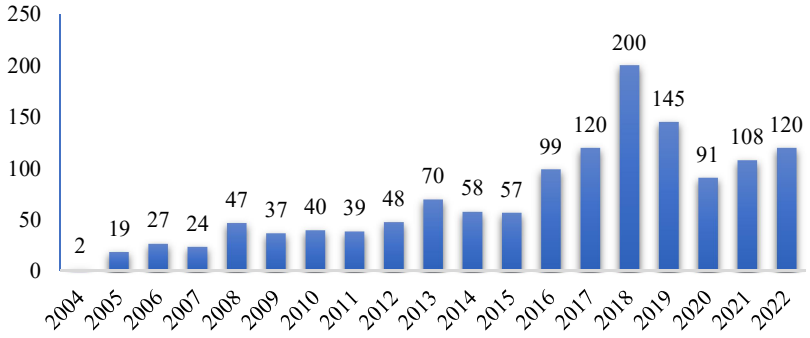

Figure 2. Number of Corruption Crimes in Indonesia 2004-2022

Source: Corruption Eradication Commission of Indonesia (2023).

The period from 2004 to 2022 saw an increase in the number of corruption cases in Indonesia following the establishment of the Corruption Eradication Commission (KPK) in 2004. Details of corruption cases in Indonesia successfully handled by the KPK based on the type of case from 2004-2022 are as follows: gratuities/bribery amounting to 904 cases, procurement of goods/services amounting to 277 cases, budget misuse amounting to 57 cases, money laundering amounting to 50 cases, extortion/blackmail amounting to 27 cases, licensing amounting to 25 cases, and obstructing the KPK process amounting to 11 cases. The majority of corruption crimes were committed in district/city government agencies, totaling 548 cases, followed by ministries and provincial governments.

The success of the KPK in apprehending corruption cases can be seen as the agency's success in eradicating corruption, but the paradoxical justification is considered a reflection of the severity of corrupt behavior in Indonesia. The problem of corruption within the institutional constellation, if not addressed in the short or long term, will harm the country, particularly in the economic aspect. (Nort, 1998). Corruption in the neo-classical economic growth model is identified as a result of government inefficiency, which has a natural monopoly over the provision of public goods.

Elbahnasawy and Revier (2012) state that there are three factors that cause corruption, including economic, socio-cultural, and political characteristics. The economic characteristics referred to include, among others, the stages of economic development as indicated by the GDP growth rate (economic growth). (Treisman, 2000). Economic growth as a macroeconomic indicator seems to have a significant impact on corruption. Countries with high economic growth have a greater ability to suppress corruption due to abundant

resources, so the higher the economic growth, the smaller the likelihood of corruption cases. Here is the economic growth in Indonesia throughout the reform era from 1999 to 2022:

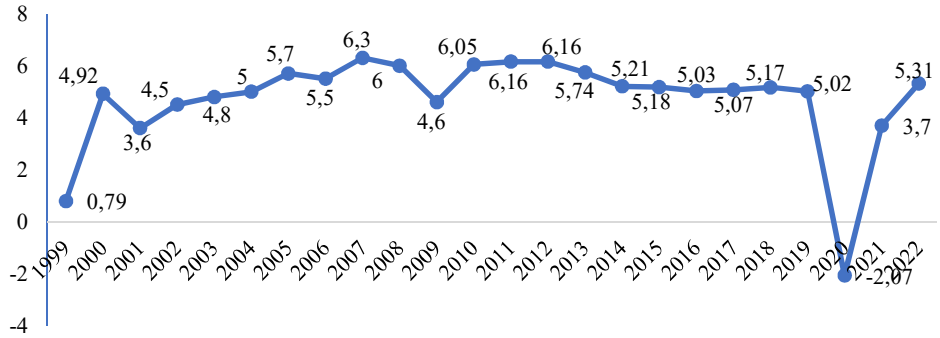

Figure 3. Indonesia's Economic Growth 1999-2022 (percent)

Source: Central Bureau of Statistics Indonesia (2023).

The period from 1999 to 2022 saw fluctuations in Indonesia's economic growth, but for the first time, it experienced the worst decline in economic growth since the 1998 monetary crisis, specifically in 2019-2020 due to the COVID-19 pandemic. Hariyani et al. (2016) state that countries with high economic growth have optimal resources, resulting in high productivity and efficiency, which ultimately leads to a decrease in the level of corruption. Fisman and Gatti (2000) revealed that state revenue, particularly from the tax sector as an economic indicator, also affects the level of corruption in the country.

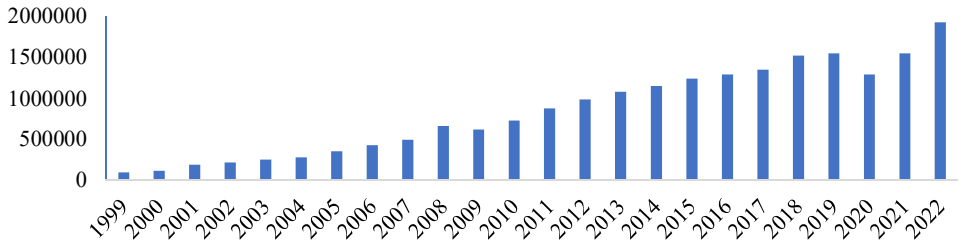

Figure 4. State Revenue from the Tax Sector in Indonesia 1999-2022 (billion rupiah)

Source: Central Bureau of Statistics Indonesia (2023).

Tax revenue in the country from 1999 to 2022 experienced an increasing trend from 94.740 billion in 1999 to 1.924.937 in 2022, although it did decrease in 2020. The increase in tax revenue according to Tyburski et al. (2020) has both positive and negative correlations with corruption depending on the management of the tax system. Efficient tax management can reduce corruption, but when not managed efficiently, it instead creates monopolistic patterns of activity in the public sector, exacerbating corruption. (Bertinelli dkk., 2020). The

quality of people in this regard ultimately has a significant impact on the culture and perception related to corruption.

The Human Development Index (HDI) is a parameter that measures human quality based on criteria of education and per capita expenditure. Based on Indonesian statistical data, the Human Development Index (HDI) showed continuous improvement from 1999 to 2013. Changes in the components constituting the HDI in 2014 resulted in a decrease in the HDI value, but the trend continued to rise until 2022. Verawaty (2019) states that human quality affects productivity, so the improvement of human quality should impact the reduction of corrupt behavior. The fundamental economic issue that is closely related to corruption is poverty. Kanbur et al. (1999) state that poverty is a result of public intervention and policy. Facilities for high-quality education and health services can only be enjoyed by the middle to upper economic class, such as officials and entrepreneurs, while the middle to lower economic class must wait for assistance from the government. (Blackburn dan Puccio, 2010). The government in some countries, especially those with developing status, implements policies without considering the interests of the economically disadvantaged community and only thinks about how to enrich themselves.

The relationship between poverty and corruption cannot be quantified and is not direct, but the causal relationship between corruption and poverty can be explained through several approaches. The phenomenon of poverty holistically is fundamentally not only related to low financial capacity but comprehensively involves deprivation of various accesses, thus having a wide impact on other issues such as corruption. (Franciari dan Sugiyanto, 2012). The premise indicates that the increase in poverty ultimately leads to a surge in corruption cases. Corruption from an economic perspective can be caused by various factors that, if further identified, actually have a causal relationship. Economic growth with high national income, from an institutional economic perspective, ideally can reduce the level of corruption.

2. RESEARCH METHOD

The approach used in this study is multiple linear regression. The basic goal of regression analysis is to estimate and predict the average value of the dependent variable based on the known values of the independent variables by examining the dependence of the dependent variable (bound) on one or more independent variables (explanatory/free variables). Gujarati (2012). The data used in this research are secondary data obtained from the World Bank, Asian Development Bank (ADB), the Central Bureau of Statistics of Indonesia, publications from international private survey institutions (Transparency

International Survey), related journal publications, and literature studies. The secondary data used are time series data covering the years 1999-2022.

This research uses multiple linear regression analysis tools to determine the effect of several independent variables (economic growth, poverty, tax revenue, and HDI) on the Corruption Perception Index (CPI). (Gujarati, 2012). The basic function model of this research is as follows:

$$CPI = f(PE, PSP, HDI, K)$$

Based on this explanation, the econometric model used in the research is formulated as follows:

$$CPIt = \beta_0 + \beta_1 PE_t + \beta_2 PSP_t + \beta_3 IPM_t + \beta_4 K_t + \varepsilon$$

Explanation:

CPI : Corruption Perception Index

PE : Economic Growth (percent)

PSP : Tax Revenue (billion rupiah)

HDI : Human Development Index

K : Poverty Rate (percent)

β0 : Constant

β1, β2, β3, β4: Regression coefficients

ε: Error

The regression stage is carried out by testing the detection of the classical Gauss-Markov assumptions so that the multiple linear regression model becomes valid for research or BLUE (Best Linear Unbiased Estimation). After it is stated that there are no deviations from classical assumptions, the regression testing stage is carried out through the t-test, f-test, and goodness of fit model.

3. RESULT AND DISCUSSION

Potret of Corruption in Indonesia's Reform Era 1999-2022

The Reform or Post-Suharto Era (New Order) is a period that began in 1998, precisely when President Suharto's leadership in Indonesia ended, and continues to this day. This period was characterized by a more open and just socio-political environment, evidenced by Indonesia being led by presidents who were democratically elected by the people, either directly or indirectly, including Abdurrahman Wahid, Megawati Soekarnoputri, Susilo Bambang Yudhoyono, and Joko Widodo. The literature titled "Reformasi dan Jatuhnya Soeharto" by Suaprno (2002) explains that the new era of

politics in Indonesia, which began in 1999, was partly driven by the widespread practices of corruption, collusion, and nepotism carried out by public officials at that time, making the eradication of corruption one of the reform agendas.

The policy of eradicating corruption in Indonesia post-New Order Era became a top priority, leading to the establishment of an official institution to handle corruption cases in Indonesia, namely the Corruption Eradication Commission, in 2004. (KPK). Corruption is identified in economic thinking as the abuse of power for personal gain that harms the state. Corruption disrupts development by distorting legal regulations and weakening the institutional foundations on which economic growth depends. The reality is that the reform agenda related to the eradication of KKN (corruption, collusion, and nepotism) seems to have not been fully implemented, worsened by the increasing number of corruption cases as illustrated below:

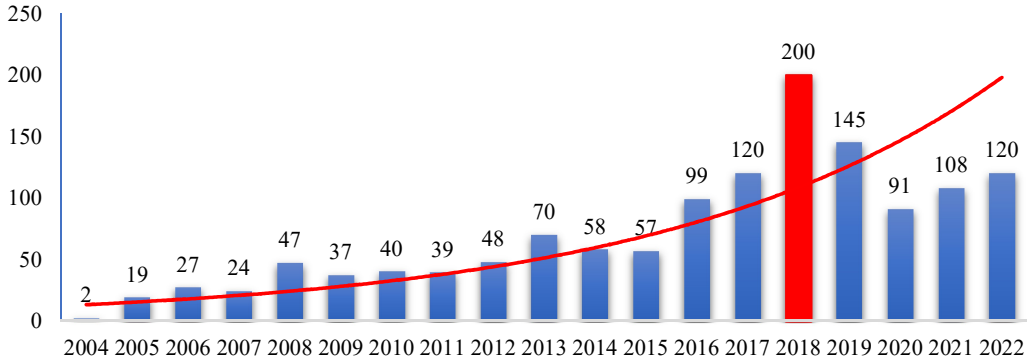

Figure 7. Number of corruption cases in Indonesia

Source: Indonesian Corruption Eradication Commission (2023)

Based on Figure 7, it shows that from 2004 to 2022, the number of corruption cases in Indonesia has experienced an increasing trend following the establishment of the Corruption Eradication Commission (KPK) in Indonesia in 2004. The fewest corruption cases were found in 2004, while the highest number, reaching 200 cases, was in 2018. Details of corruption cases in Indonesia successfully handled by the KPK based on the type of case from 2004-2022 show that the highest number is gratification/bribery with 904 cases, followed by procurement of goods/services with 277 cases, and budget misuse with 57 cases. The least number of cases is obstruction of the KPK process with 11 cases. The majority of corruption crimes were committed in district/city government agencies, totaling 548 cases, followed by ministries and provincial government agencies (Indonesian Corruption Eradication Commission, 2023).

Regression Result

Results of Classical Assumption Detection

Normality Detection

The Jarque-Bera value in this study is 1.729086 with a JB test probability value of 0.421249, which means this value is greater than 0.05, so H0 is accepted, indicating that the residual data values are normally distributed or meet the normality detection criteria.

Detection of Multicollinearity

Based on the results of the Variance Inflation Factor test, it shows that all independent variables have VIF values < 10, so it can be concluded that there is no multicollinearity among the independent variables.

Detection of Heteroscedasticity

The results of the White test show that the probability values of all independent variables are greater than 0.05, so there is no heteroscedasticity in the data.

Autocorrelation Detection

The Chi Square probability value in the Breusch-Godfrey Serial Correlation LM Test is (0.8290) > α (0.05), so H0 is accepted, which means there is no autocorrelation in the residual variable, thus the autocorrelation assumption is met.

The results indicate that all Gauss-Markov assumptions are met, so the model is declared BLUE (Best Linear Unbiased Model) and can proceed to the regression test stage.

Table 1. Regression Coefficient Results

Variabel	Coefficient	Std. Error	t-Statistic	Prob.
C	-17.61260	27.95958	-0.629931	0.5362
PE	0.540114	0.208527	2.590135	0.0180
PSP	-8.109087	2.046058	-3.963273	0.0008
IPM	0.744930	0.266602	2.794165	0.0116
K	-0.534133	0.398891	-1.339044	0.1964
Prob(F-statistic)			0.000000	
R-squared			0.957047	

Based on the regression results, the model equation is obtained as follows:

$CPI = \beta_0 + \beta_1\ PE_t + \beta_2\ PSP_t + \beta_3\ IPM_t + \quad \beta_4\ K_t + \ \varepsilon$

$CPI = -17.61260 + 0.540114\ PE_t - 8.109087\ PSP_t + 0.744930\ IPM_t - 0.534133\ K_t + \varepsilon$

Partial Test Results (T- Statistic Test)

The Impact of Economic Growth on the Corruption Perception Index in Indonesia

Economic growth is the increase in per capita output of a country, which generally represents the percentage of the country's ability to control the economy. The regression analysis's findings indicate that, ceteris paribus, a 1% increase in economic growth will result in a 0.54 increase in the corruption perception score. The economic growth variable has a significant impact on the corruption perception index in Indonesia from 1999 to 2022.

The theoretical perspective on economic growth includes the neo-classical growth model developed by Solow-Swan, which states that economic growth is sourced from the addition and development of factors that influence aggregate supply (Mankiw, 2009). The production function has constant returns to scale, therefore output will increase in the same proportion if capital and labor are doubled. Inputs other than capital, labor, and knowledge are assumed to be unimportant. Another perspective on economic growth is the endogenous growth model, where important factors influencing growth are not only capital and labor but also technology, entrepreneurship, raw materials, and materials. The availability of infrastructure, laws and regulations, political stability, government policies, bureaucracy, and terms of trade are all taken into account by this collection of theories as significant elements that also affect economic growth (Mankiw, 2009).

The relationship between economic growth and corruption is identified in the endogenous economic growth model. The high economic growth of a country cannot be directly identified but is instead proxied as ownership of resources, investment, and infrastructure. The correlation between the two can be either positive or negative depending on how efficient the economic growth is. The analysis can be elaborated through the Sanders and Greasers approach. (Aitdt, 2009).

This finding is consistent with the research hypothesis that economic growth has a positive effect on the corruption perception index. Economic growth in Indonesia from 1999 to 2022 experienced an upward trend, and according to the statistical tests conducted, this increase had an impact on the improvement of the corruption perception index. Economic growth in Indonesia is capable of reducing corruption according to the theoretical approach of the greasers. (Aitdt, 2009). Greasers economists argue that economic growth will be followed by a decrease in corruption, unlike Sanders' view which holds that high economic growth actually increases corruption. Countries with high economic growth have a greater ability to suppress corruption due to abundant

resources, so the higher the economic growth, the lower the likelihood of corruption cases.

The results of this study are in line with the findings of Ata and Aryas (2012), which state that high economic growth leads to a decrease in the level of corruption due to resources. Hariyani et al. (2016) also revealed a similar finding where countries with high economic growth have optimal resources, resulting in high productivity and efficiency, which ultimately leads to a decrease in the level of corruption.

The Influence of Tax Sector Revenue on the Corruption Perception Index in Indonesia

Taxes in economic theory are identified through the national income equilibrium model using the "injections and withdrawl" approach. (Mankiw, 2009). National income equilibrium is achieved when the expenditure side equals the income side. Government spending, investment, and imports are the expenditure side (withdrawl), while savings, taxes, and exports are the income side (injection). In conclusion, tax sector revenues enable the ability to finance the country's needs on an aggregate scale. The tax sector often requires taxpayers to bribe tax officers so that the taxes owed can be reduced or even eliminated, which impacts the government's tax revenue. The decrease in tax revenue, in other words, can increase corruption.

Tax sector revenue is the income obtained by the state through mandatory contributions made by the public and used for macro-scale financing. According to regression testing, an increase in tax sector revenue of 1 billion rupiah will reduce the corruption perception index by 0.81, assuming ceteris paribus. The variable of tax sector revenue has a significant impact on the corruption perception index in Indonesia from 1999 to 2022.

This finding contradicts the research hypothesis, which suggested that state revenue in the tax sector has a positive effect on the corruption perception index. State revenue in the taxation sector in Indonesia from 1999 to 2022 generally experienced an increasing trend, but based on statistical testing, it actually lowered the corruption perception index. Taxes in economic theory are identified as part of the "injection." The increase in tax revenue should be able to reduce corruption because the state's ability to finance needs on a larger aggregate scale. In fact, the increase in tax sector revenue in Indonesia has actually led to a significant rise in corruption.

Fisman and Gati (2002) revealed the phenomenon of corruption in the tax sector in Indonesia, where taxpayers often bribe tax officers to reduce or even eliminate the taxes owed. The statistical findings in this study justify that the increase in tax sector revenue in Indonesia during the years 1999-2022 has actually added to corruption cases in the tax sector in the form of bribery, gratuities, embezzlement, and other forms of corruption. This is supported by the research of Friska and Sasana (2013), which states that the increase in tax sector revenue is followed by a likelihood of an increase in corruption cases.

The Influence of the Human Development Index on the Corruption Perception Index in Indonesia

Human quality greatly determines the level of labor productivity, which is represented through knowledge and health. Based on regression testing, it shows that an increase in the human development index by 1 billion rupiah will increase the corruption perception index by 0.74, assuming ceteris paribus. The human development index variable significantly affects the corruption perception index in Indonesia from 1999 to 2022. This finding aligns with the research hypothesis, which posits that the human development index positively influences the corruption perception index.

Human development is mathematically measured through an index consisting of three basic dimensions: long life and healthy living, knowledge, and a decent standard of living. The Human Development Index in Indonesia from 1999 to 2022 has continued to improve, and based on research findings, it has influenced the increase in the corruption perception index. The quality of human resources greatly influences the culture and perception related to corruption. Ahrend (2002) explains that education can reduce corruption because the state has sufficiently credible controls, such as an independent press and a competitive judicial system. Education in this capacity plays a role in improving the quality of monitoring institutions to detect corruption. The results of this study are in line with the findings of Friska and Sasana (2013), which state that improving the quality of education can reduce the probability of corrupt actions. Verawaty (2019) also states that human quality affects productivity, so the improvement of human quality should result in a decrease in corrupt behavior.

The Influence of Poverty on the Corruption Perception Index in Indonesia

Poverty within the framework of economic thinking is categorized as a long-term macroeconomic problem defined as a condition of deprivation (denial) of access to human basic needs. (Todaro dan Smith, 2013). Poverty has a negative effect on corruption through various interventions. If observed, bribery and corruption practices by officials are more likely to occur in poorer communities.

Based on regression testing, an increase in the percentage of poverty by 1 percent will decrease the corruption perception index by 0.53, assuming ceteris paribus. The poverty variable does not have a significant effect on the corruption perception index in Indonesia from 1999 to 2022. This finding aligns with the research hypothesis that the human development index negatively affects the corruption perception index. Bribery and corruption practices by officials are indeed more likely to occur in poorer communities.

The percentage of poverty in Indonesia from 1999 to 2022 has generally experienced a downward trend, accompanied by an increase in the corruption perception index in Indonesia. However, based on statistical testing, the decrease in the poverty rate did not significantly improve the corruption perception index, meaning that corruption cases may actually be committed by individuals who are not categorized as poor. The latest data released by the Corruption Eradication Commission (2023) states that corruption is committed by public officials who are categorized as wealthy. The results of this study are in line with Gyimah (2002), who stated that the issue of corruption in a country arises alongside the problem of poverty.

Simultaneous Test Results (F-Statistic Test)

The F-test determines if the independent factors are jointly significant in relation to the dependent variable. This is evident from the Probability (F-statistic) regression results. When the probability (F-statistic) is less than the significance level (0.05), the independent variables are considered significant when combined with the dependent variable. Table 4.8 in the estimate results shows that the probability (F-statistic) is 0.000000 < α (0.05), indicating that the independent variables (poverty, tax sector revenue, economic growth, and the human development index) have a substantial impact on the dependent variable.

Goodness of Fit Model Test Results (R-squared Determination)

The coefficient of determination represents the percentage of all dependent variables that can be described by the variation of the independent variables, with the remainder explained by factors outside the model. Table output 4.8, it can be seen that the R-square value is 0.957047, which means that 95.70 percent of the corruption perception index in Indonesia is influenced by economic growth, tax sector revenue, human development index, and poverty, while 4.30 percent is influenced by variables outside the model.

4. CONCLUSION

Statistical testing shows that simultaneously (together) economic growth, tax sector revenue, human development index, and poverty significantly affect the corruption perception index in Indonesia from 1999-2022. The increase in economic growth significantly raises the corruption perception index in Indonesia, and vice versa. In reality, the increase in economic growth can enhance the corruption perception index in Indonesia, so striving for continuously increasing and inclusive economic growth must be the top priority of the Indonesian government, especially in the leading sectors that support growth. The increase in tax sector revenue, based on research findings, actually lowers the corruption perception index in Indonesia significantly. This may be due to the inefficient and misdirected allocation of tax revenues, which opens up opportunities for public officials to engage in corrupt practices. The increase in the Human Development Index can significantly improve the Corruption Perception Index, and vice versa. The increase in the percentage of poverty can lower the Corruption Perception Index in Indonesia, but not significantly, and vice versa.

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