

Original Article

The Role of the Anti-Corruption Commission Supervisory Board in Institutionalizing Accountability

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Abstract

The Supervisory Board of Indonesia's Corruption Eradication Commission (KPK) holds significant potential to strengthen ethical standards and prevent the abuse of power. However, its effectiveness remains hindered by persistent issues, particularly concerning its independence, transparency, and vulnerability to political interference. This study aims to evaluate the role of the Supervisory Board in institutionalizing accountability and compares its framework with the supervisory model adopted by the Malaysian Anti-Corruption Commission (MACC), which is known for its inclusive and multi-layered oversight structure. Employing a normative legal research method, this study integrates a qualitative approach, comparative legal analysis, review of relevant literature, and a case study of the MACC's supervisory system. The findings reveal that Malaysia's model, which incorporates multiple independent oversight bodies and encourages public participation, promotes stronger accountability and transparency. In contrast, the centralized nature of the KPK Supervisory Board, which places significant control within the executive branch, raises concerns over potential political intervention and conflicts of interest. The study concludes that to function effectively as a credible accountability mechanism, the KPK Supervisory Board requires institutional reform. Enhancing its structural independence and transparency is essential to ensuring its role in the sustainable fight against corruption in Indonesia.

Keywords: Accountability; Anti-Corruption Commission; Indonesia; Malaysia; Supervisory Board;

Introduction

One of the critical issues in Indonesia that necessitates immediate and serious attention is corruption. Indonesia has encountered a series of corruption cases in various sectors and disciplines, ranging from the regional to the central level. Indonesia is classified sixth in the ASEAN region with a score of 34 on a scale of 0–100, according to the Corruption Perception Index (CPI) released by Transparency International in 2023. Indonesia continues to encounter obstacles in its efforts to eradicate corruption in the public sector, as evidenced by the fact that this score remains unchanged from the previous year. In contrast, through 2024, the Police identified 1,280 instances of corruption, with 830 individuals identified as suspects. The total state losses discovered due to these cases amounted to IDR 4.8 trillion, with an asset recovery of IDR 887 billion through money laundering (TPPU).¹

The country's economy and finances have been disrupted, public services have been made more challenging, and the community's political, social, economic, and cultural rights have been violated due to corruption. Consequently, poverty, social justice, and social welfare are



¹ Ridwan Arifin and others, 'A Discourse of Justice and Legal Certainty in Stolen Assets Recovery in Indonesia: Analysis of Radbruch's Formula and Friedman's Theory', *Volksgesist: Jurnal Ilmu Hukum Dan Konstitusi*, 6.2 (2023), 159–81 <<https://doi.org/10.24090/VOLKSGEIST.V6I2.9596>>.

adversely affected. Consequently, the government must maintain a consistent approach to the battle against corruption by utilizing law enforcement.² To combat corruption, the government has established the Corruption Eradication Commission (KPK) as an independent state institution that is not subject to any interference from any power when performing its duties and responsibilities. The level of corruption in Indonesia remains extremely high, even though the KPK has been granted significant authority after more than a decade of existence. To date, the KPK has prioritized prosecution over prevention of corruption, which is one of the contributing factors. While the prevention efforts are still very modest, investigation and punishment are new methods for eradicating corruption.³ Corruption prevention efforts must be implemented proportionally to corruption prosecution efforts to achieve success in the eradication of corruption.⁴

The KPK is subject to the supervision of numerous entities in the execution of its responsibilities and powers. The DPR is responsible for legislative supervision of the KPK, while the President of the Republic of Indonesia is responsible for executive supervision. The Deputy for Public Complaints is responsible for public supervision, and journalists are responsible for media supervision. The Supervisory Board now conducts external supervision, which was previously performed by the Ethics Committee, following the promulgation of Law Number 19 of 2019 regarding the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission. The KPK Supervisory Board is tasked with ensuring that all actions taken by the KPK are by government policy, thereby supporting the government's efforts to prevent corruption.⁵

The Supervisory Board is responsible for a variety of primary responsibilities, such as evaluating the KPK's adherence to relevant laws and regulations, providing recommendations, and supervising the KPK's performance. It is also anticipated that the establishment of the Supervisory Board will enhance public confidence in the institution and decrease the likelihood of abuse of authority within the KPK. Nevertheless, the Supervisory Board's existence is not without controversy, as several parties believe that the surveillance it conducts can impede the KPK's ability to effectively eradicate corruption.⁶

Concerns regarding the existence of a Supervisory Board composed of individuals from a variety of community organizations, including civil society and politics, are on the rise due to the KPK's superior public trust in comparison to other institutions. The KPK is regarded as a factor in the establishment of an administration that is free of corruption. The Supervisory Board, which is an amendment to the KPK Law, will undoubtedly be a significant concern. The Supervisory Board is also directly selected by the President.⁷ The public has been interested in the revision of this law due to the inclusion of a new provision,

² Jawade Hafidz and others, 'The Corruption Reduction with an Administrative Law Approach: Evidence from Australia', *Journal of Human Rights, Culture and Legal System*, 4.3 (2024), 822–41 <<https://doi.org/10.53955/jhcls.v4i3.396>>.

³ Dwi Agus Arfianto, Pujiyono, and Irma Cahanintyas, 'Harmonizing Prosecution Agencies in Indonesia: Implementing the Dominus Litis Principle Policy', *Pakistan Journal of Criminology*, 2024, 47–57 <<https://doi.org/10.62271/pjc.16.1.47.57>>.

⁴ Ophias Kuraone and others, 'The Effects of International Financial Reporting Standards, Auditing and Legal Enforcement on Tax Evasion: Evidence from 37 African Countries', *Global Finance Journal*, 49.May 2020 (2021), 100561 <<https://doi.org/10.1016/j.gfj.2020.100561>>.

⁵ Abdulkader Kaakeh and Simon C. Parker, 'THE IMPACT OF PUBLIC CORRUPTION ON MARKETPLACE LENDING OUTCOMES', *Journal of Banking & Finance*, 2025, 107472 <<https://doi.org/10.1016/j.jbankfin.2025.107472>>.

⁶ Jamie Bologna Pavlik and Andrew T. Young, 'Can Public Participation in Constitution-Making Curb Corruption?', *Journal of Government and Economics*, 2025, 100140 <<https://doi.org/10.1016/j.jge.2025.100140>>.

⁷ S.A. Igbiniedion and Anthony Osobase, 'GRAND CORRUPTION IN THE GLOBAL SOUTH: LEGAL, POLITICAL AND ECONOMIC ANALYSIS OF ASSETS RECOVERY IN NIGERIA', *Journal of Economic Criminology*, 2025, 100164 <<https://doi.org/10.1016/j.jeconc.2025.100164>>.



which is the establishment of a KPK supervisory board. Twelve individuals contend that this supervisory body, rather than serving to supervise the KPK's operations, may undermine the organization. The public's perception of this supervisory council may be accurate, but it may also be inaccurate. Consequently, it is crucial to consider the revised law's regulations regarding the KPK supervisory board to address this polemic. The inclusion of the Corruption Eradication Commission Supervisory Board in the Law has sparked a societal debate. Numerous individuals contend that the Corruption Eradication Commission's independence is compromised by the existence of this Supervisory Board. The KPK, which was initially a main body institution, has since transitioned to an executive institution. This change will undoubtedly impact the KPK's independence as a result of intervention factors from other institutions. The political interests of the central government and the oligarchy that holds power will undoubtedly be strengthened when an independent institution is under the supervision of another institution.⁸

The fact that the President directly selects members of the Supervisory Board without an open fit and appropriate test mechanism in the DPR or public participation further strengthens concerns about the independence of the KPK. This mechanism is regarded as violating the principles of good governance and the independence of law enforcement agencies by creating loopholes for political intervention. In practice, the Supervisory Board possesses strategic authority that is not only administrative but also substantive, including the ability to approve or reject surveillance, searches, and detention. The operational space of the KPK in prosecuting corruption cases may be restricted by this type of authority, particularly if the Supervisory Board fails to act professionally and objectively.⁹

However, the Supervisory Board's existence should not be interpreted as a mere form of diminishing. The Supervisory Board can serve as a critical component in the establishment of institutional integrity and ethical governance when it is designed with the appropriate accountability mechanism. One of the Supervisory Board's primary responsibilities is to compile and establish a code of ethics and to oversee its implementation by KPK leaders and employees. This demonstrates that the Supervisory Board serves as a tool for cultivating a culture of integrity, rather than merely a power regulator. Consequently, it is crucial to differentiate between oversight that is designed to maintain internal accountability and oversight that is repressive.¹⁰

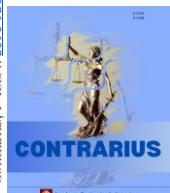
In this context, accountability encompasses the development of a sustainable and institutionalized ethics system, in addition to being accountable for performance to the public. This transformation is significantly influenced by the Supervisory Board. However, the obstacle is the ability to guarantee that the ethics supervision function is implemented in a transparent, independent, and non-political manner. The legitimacy of the Supervisory Board's role in institutionalizing accountability will be compromised in the absence of a strict selection system, measurable performance indicators, and public participation in the supervision process.¹¹

⁸ Ming Fang, Weizheng Lai, and Congling Xia, 'Anti-Corruption and Political Trust: Evidence from China', *Journal of Economic Behavior & Organization*, 234 (2025), 107015 <<https://doi.org/10.1016/j.jebo.2025.107015>>.

⁹ Akalu Assfaw, Dagmawe Tenaw, and Alemu L. Hawitib, 'Political Instability, Corruption and Inclusive Growth in Ethiopia: Transmission Channels and Moderating Roles', *Development and Sustainability in Economics and Finance*, 7 (2025), 100058 <<https://doi.org/10.1016/j.dsef.2025.100058>>.

¹⁰ Trung Chinh Dang, Huong Vu Van, and Dao Le Van, 'E-Government and Corruption in an Emerging Country: New Perspectives from a Spatio Temporal Approach', *International Review of Economics & Finance*, 100 (2025), 104111 <<https://doi.org/10.1016/j.iref.2025.104111>>.

¹¹ Bo Liu and Jincheng Liu, 'Did the Integrity Transition Promote Economic Growth? Empirical Research Based on the Perspective of Anti-Corruption Approaches', *International Review of Economics & Finance*, 101 (2025), 104156 <<https://doi.org/10.1016/j.iref.2025.104156>>.



Additionally, the Supervisory Board's legal status as a permanent organ within the KPK structure necessitates legal clarity and authority limitations. The relationship between the Supervisory Board and the KPK Leadership remains unclear, particularly in light of the provisions in Law No. 19 of 2019. The status of the Supervisory Board as an external supervision organ or an internal component of the KPK government system remains a topic of debate. This ambiguity creates the possibility of conflicts of authority and overlapping functions, which have the potential to disrupt institutional stability. Consequently, it is crucial to fortify the legal framework and governance to establish a supervision system that is both accountable and effective.¹²

Conducting an institutional comparison with comparable institutions in other countries, such as the Malaysian Anti-Corruption Commission (MACC) in Malaysia, is a critical method for evaluating the efficacy of the Supervisory Board of the Indonesian Corruption Eradication Commission (KPK). From the outset, the Malaysian Anti-Corruption Commission (MACC) was designed with a collective and multi-layered supervisory system, as it is an independent institution constituted under the Malaysian Anti-Corruption Commission Act 2009.¹³ MACC has five independent supervisory bodies, each with distinct but complementary functions, in contrast to the KPK, which has only one Supervisory Board that is directly selected by the President. The Anti-Corruption Advisory Board (ACAB), Special Committee on Corruption (SCC), Operations Review Panel (ORP), Complaints Committee (CC), and Consultative and Corruption Prevention Panel (CCPP) are the five bodies. This structure guarantees transparency and public participation in the supervision process, in addition to ensuring broader and more specific supervision. The primary advantage of MACC over the KPK is its external supervision system, which is more participatory and transparent.¹⁴ The MACC supervisory bodies are composed of individuals from a variety of professions, including academics, professionals, community leaders, and former public officials. These individuals are chosen through a consultative process, rather than just through executive appointments. This guarantees the prevention of political domination in the supervisory mechanism. In contrast, the KPK Supervisory Board is frequently suspected of serving as an instrument for intervention against the institution's independence, as it is appointed directly by the President without a transparent public review process.¹⁵

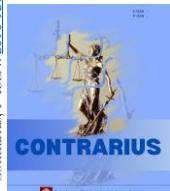
Additionally, each supervisory body within the MACC structure is assigned a distinct mandate. For instance, the ORP is responsible for assessing operational actions, whereas the ACAB offers strategic guidance to the MACC commissioners. This method enables supervision that is more accountable, non-overlapping, and functional. In terms of efficacy, the institution's investigative and administrative powers are more evenly distributed within the control space of five MACC supervisory bodies. Before the establishment of the Supervisory Board in 2019, the KPK lacked an independent ethics supervision system,

¹² Haicheng Guo, Sibo Liu, and Chaoqun Zhan, 'Corruption Culture of Multinationals: Evidence from China', *Journal of Economic Behavior & Organization*, 234 (2025), 107012 <<https://doi.org/10.1016/j.jebo.2025.107012>>.

¹³ Sairul Izwan Safie and Syah Reezal Bin Md Bashah, 'Implementing ISO 27037 for Digital Forensics in the Malaysian Anti-Corruption Commission: Challenges and Solutions', in *2024 IEEE 10th International Conference on Smart Instrumentation, Measurement and Applications (ICSIMA)* (IEEE, 2024), pp. 81–85 <<https://doi.org/10.1109/ICSIMA62563.2024.10675543>>.

¹⁴ Muhammad Safuan Yusoff and others, 'EFFORTS IN RAISING AWARENESS OF CORRUPTION AMONG YOUTH: THE ROLE OF THE COMMUNITY AND THE MALAYSIAN ANTI-CORRUPTION COMMISSION (MACC) IN ENHANCING INTEGRITY AND SELF-IDENTITY', *International Journal of Law, Government and Communication*, 9.38 (2024), 564–91 <<https://doi.org/10.35631/IJLGC.938038>>.

¹⁵ Nor Farizal Mohammed and others, 'Exploring Anti-Corruption Education in Malaysian Educational Institutions', *Journal of Money Laundering Control*, 27.2 (2024), 284–99 <<https://doi.org/10.1108/JMLC-02-2023-0037>>.



despite its robust enforcement mandate.¹⁶ Nevertheless, the Board's extensive authority, which encompasses the approval of wiretapping, searches, and detentions without sufficient public supervision, has the potential to impede the swift progression of corruption enforcement. Every action taken by the Malaysian Anti-Corruption Commission (MACC) is subject to procedural oversight by external committees that are consultative but transparent. This results in a more regulated work environment that does not unduly impede law enforcement initiatives.¹⁷

Pavel Troshchinskiy's prior research demonstrated that the National Supervisory Commission in China is a critical component of the anti-corruption framework, possessing extensive authority to investigate and prosecute corruption cases. This institutional arrangement is intended to enhance the accountability and oversight of public officials in various sectors.¹⁸ Subsequently, Ridho Halasan Falintin Sitorus et al. conducted research that demonstrated how the KPK Supervisory Board can ensure accountability for the organization's performance by overseeing the reporting process that is subsequently submitted to the President. To supervise the organization's operations and reduce the potential danger of abuse of authority, the KPK Supervisory Board was established. Without the KPK Supervisory Board, the KPK would not exist. The Corruption Eradication Commission Supervisory Board is responsible for the supervision of the Commission to ensure that the duties, authorities, and functions of the Commission are carried out by the relevant legal framework and to expedite the resolution of criminal acts of corruption in Indonesia.¹⁹ Then, research conducted by Muhammad Syahrum showed that although the existence of the KPK Supervisory Board has the same duties as the judiciary, the KPK Supervisory Board also encounters problems because the existing provisions create inconsistencies regarding the position of the KPK Supervisory Board. On the other hand, the urgency of establishing the KPK Supervisory Board is an effort to strengthen the supervisory aspect of the KPK's performance so that it can avoid various risks of abuse of authority. Furthermore, three factors have the potential to become "inhibiting" factors in eradicating corruption after the existence of the KPK Supervisory Board, including the obligation to wait for permission related to the implementation of wiretapping, searches, and confiscations; there is potential vulnerability to political intervention; and there is potential for slowness in the performance of the KPK itself.²⁰ This study situates the KPK Supervisory Board in the context of long-term institutional reform, specifically as a pillar in the process of institutionalizing accountability that extends beyond administrative functions and procedural oversight, in contrast to previous studies that have tended to concentrate on formal oversight functions or the impact of legal regulations on the performance of the KPK.

Consequently, the establishment of the Supervisory Board must be positioned within the context of the revitalization of the governance of anti-corruption institutions. The primary emphasis is not solely on the supervisory institution's existence but rather on how the

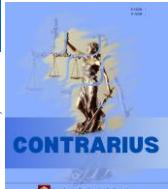
¹⁶ Nurazlina Abdul Raof, Norazlina Abdul Aziz, Nadia Omar, and others, 'Unmasking Company Liability for Corruption by Associated Persons', *Journal of Financial Crime*, 31.5 (2024), 1222–36 <<https://doi.org/10.1108/JFC-05-2023-0104>>.

¹⁷ Hairuzzaki Mohd Yusof, Danial Mohd Yusof, and Normala Mohd Adnan, 'The Role of the Principal-Agent-Client Model in Understanding Corruption in the Public Procurement Sector in Malaysia', *Intellectual Discourse*, 32.1 (2024) <<https://doi.org/10.31436/id.v32i1.2026>>.

¹⁸ Pavel Troshchinskiy, 'Constitutional Legal Bases of Institutionalization of Anti-Corruption in the PRC', *Journal of Foreign Legislation and Comparative Law*, 17.6 (2022), 1–1 <<https://doi.org/10.12737/jflcl.2021.067>>.

¹⁹ Ridho Halasan Falintin Sitorus, Marthinus Masriat, and Anny Retnowati, 'The Role of the Supervisory Board of the Indonesian Corruption Eradication Commission as the Watcher of the Watchers: Encouraging or Inhibiting the KPK's Work?', *INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY RESEARCH AND ANALYSIS*, 07.01 (2024) <<https://doi.org/10.47191/ijmra/v7-i01-09>>.

²⁰ Muhammad Syahrum, 'Keberadaan Dewan Pengawas Komisi Pemberantasan Korupsi Pasca Revisi UU KPK', *Jurnal Kajian Pembaruan Hukum*, 2.1 (2022), 85 <<https://doi.org/10.19184/jkph.v2i1.27842>>.



institution promotes the principles of democracy, the rule of law, and the eradication of corruption through justice. In addition to evaluating the institution's methods and procedures for exercising its authority, accountability must be viewed as a process that evaluates the final results. The Supervisory Board's role can be constructively interpreted within this framework as an endeavor to institutionalize accountability through an ethical system that is inherent in the KPK, rather than as a political instrument that restricts independence. Consequently, it is imperative to investigate the potential of the Supervisory Board to serve as a tool for the restoration and reinforcement of institutional accountability, as well as the restoration of public legitimacy for the KPK.

Method

This research uses a legal approach that looks at important legal standards to understand issues related to how an anti-corruption institution's supervisory board is set up and operates.²¹ In order to comprehend the legal construction and its implications for the independence and effectiveness of anti-corruption supervisory institutions, particularly the Supervisory Board of the KPK in Indonesia and its comparison with the MACC in Malaysia, this method is designed to examine laws and regulations, official documents, court decisions, and relevant legal principles.²² The primary data sources in this study are primary legal materials, including laws, Constitutional Court decisions, and implementing regulations, as well as secondary legal materials, including scientific literature, journal articles, and the opinions of legal specialists.²³ The qualitative analysis is conducted by interpreting legal norms in the context of institutional practices and clear governance. This method was selected to comprehensively delineate the ways in which the legal foundation affects the design of institutions and the mechanisms of accountability in the fight against corruption.²⁴

Results and Discussions

The Role of the Supervisory Council of the Indonesian Corruption Eradication Commission

Based on the second amendment from Law Number 30 of 2002 to Law Number 19 of 2019, the Supervisory Board of the Corruption Eradication Commission (KPK) was established. This amendment to the law explicitly regulates the existence of the Supervisory Board in Articles 37A to 37 G. The Supervisory Board is a part of the KPK, but it is independent and does not perform operational functions.²⁵ To fortify the internal supervision system within the KPK, the Supervisory Board was established to guarantee that the execution of the KPK's responsibilities and powers adheres to the principles of good governance, ethics, and the law. The Supervisory Board is responsible for overseeing the

²¹ Reza Octavia ,Kusumaningtyas, Rodiyah, and Duhita Driyah Suprapti, 'The Implication of Halal Tourism Regulations to Encourage Community Well-Being: Lesson From Malaysia', 23.3 (2024), 1–19.

²² Yuliana Yuliana and Mujiono Prasetyo, 'CRIMINAL ACCOUNTABILITY OF STATE OFFICIALS COMMITTING POLITICAL CORRUPTION IN INDONESIA', *Arena Hukum*, 15.1 (2022), 160–75 <<https://doi.org/10.21776/ub.arenahukum.2022.01501.8>>.

²³ Muhamad Hasan Muaziz, Andi Tri Haryono, and Abdul Kadir Jaelani, 'Analysis of Urban Agglomeration in Economic and Legal Perspectives (A Study on the Development of Industrial Agglomeration Areas in Semarang City)', *Pena Justisia: Media Komunikasi Dan Kajian Hukum*, 20.1 (2022), 1–22 <<https://doi.org/10.31941/pj.v20i1.1714>>.

²⁴ Cahya Intan Ayuningsekar, Abdul Kadir Jaelani, and Sapto Hermawan, 'Legitimacy Principle of Equality in Collection of Rural and Urban Land Tax', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 1.3 (2023), 151–74 <<https://doi.org/10.53955/jsderi.v1i3.15>>.

²⁵ Ummi A'zizah Zahroh and Fatma Ulfatun Najicha, 'Problems and Challenges on Environmental Law Enforcement in Indonesia: AMDAL in the Context of Administrative Law', *Indonesian State Law Review (ISLRev)*, 5.2 (2022), 53–66 <<https://doi.org/10.15294/islrev.v5i2.46511>>.



performance of KPK leaders and employees, as well as intervening in the procedural affairs of the KPK's responsibilities as an anti-corruption institution in Indonesia.²⁶

The KPK Supervisory Board was established as a legal consequence of Law Number 19 of 2019, which is designed to enhance the supervision system in the KPK. Nevertheless, the establishment of the Supervisory Board has sparked significant public debate. The community has a mixed opinion on the matter, with some parties arguing that the Supervisory Board's existence could potentially impede the KPK's performance. Furthermore, there are apprehensions within the community that the Supervisory Board may undermine the KPK's independence and effectiveness. Some parties regard the Supervisory Board as a form of political intervention that can impede the eradication of corruption. However, many view the Supervisory Board as an essential internal check and balance mechanism that boosts accountability. The impact of academic views and criticism on the formulation of the Supervisory Board (Dewas) is quite intricate. On the one hand, the Dewas are perceived as an endeavor to implement the principle of good governance through a check and balance mechanism, which is anticipated to enhance the internal accountability of the KPK.²⁷

On the other hand, several groups have issued harsh criticism, asserting that the supervisory mechanism instituted through the Dewas undermines the principle of the KPK's independence. The Supervisory Board's authority has been restricted by the Constitutional Court Decision Number 70/PUU-XVII/2019. In decision number 70/PUU-XVII/2019, the Constitutional Court revoked the Supervisory Board's authority to authorize wiretapping, searches, and seizures, as it was deemed to be inconsistent with the criminal justice system and the principle of the efficacy of the law. This decision established a legal vacuum in the KPK concerning the mechanism for surveillance permits and underscored the fact that the Supervisory Board is not a law enforcement officer and, as a result, is unable to exercise pro Justitia authority. The Supervisory Board's responsibilities are primarily centered on the supervision and establishment of the code of ethics for KPK leaders and employees.²⁸

The Supervisory Board is tasked with the enforcement of the KPK code of ethics and behavior, in addition to its responsibilities as a supervisor and the establishment of the KPK code of ethics. However, the extent to which KPK leaders and employees adhere to this code of ethics remains uncertain, as there are numerous instances of deviations and violations committed by KPK leaders and employees. Therefore, it is essential to thoroughly evaluate this system to make sure that the supervisory role does not slow down or hinder the KPK's work, which is crucial in the battle against corruption. It is anticipated that the KPK will be able to preserve the core of its independence while simultaneously enhancing transparency and accountability in all of its law enforcement activities by striking a balance between operational freedom and supervision.²⁹

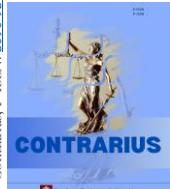
The Supervisory Board is explicitly required by Law Number 19 of 2019 to establish an ethics system that applies to all internal elements of the institution, including leaders, investigators, functional employees, and other implementing elements, as part of the Second Amendment to Law Number 30 of 2002 concerning the KPK. The purpose of this code of

²⁶ Waluyo Waluyo, Hilaire Tegnan, and Noni Oktiana Setiowati, 'Aligning State Finance Regulations with SOE Bankruptcy Policy: Evidence from the United States', *Journal of Human Rights, Culture and Legal System*, 5.1 (2025), 246–78 <<https://doi.org/10.53955/jhcls.v5i1.470>>.

²⁷ Ahmad Dwi Nuryanto, Reza Octavia Kusumaningtyas, and Bukhadyrov Habibullo, 'The Imperative of Social Justice on the Insolvency and Workers' Wage', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 2.3 (2024), 209–32 <<https://doi.org/10.53955/jsderi.v2i3.48>>.

²⁸ Bambang Tri Bawono and Henning Glaser, 'The Urgency of Restorative Justice Regulation on Hate Speech', *BESTUUR*, 11.2 (2024), 364 <<https://doi.org/10.20961/bestuur.v11i2.82508>>.

²⁹ Hufron and Sultoni Fikri, 'The Urgency of Regulating Forfeiture of Assets Gained from Corruption in Indonesia', *Legality: Jurnal Ilmiah Hukum*, 32.2 (2024), 292–310 <<https://doi.org/10.22219/LJH.V32I2.35243>>.



ethics is to establish a set of fundamental principles and norms that will serve as a framework for conduct and integrity standards that must be maintained in the execution of all duties, authorities, and responsibilities by KPK personnel.³⁰

The KPK environment is anticipated to consistently exhibit a professional demeanor, maintain integrity, and prioritize ethics as the primary guiding principle through the implementation of this code of ethics. The Supervisory Board is granted extensive authority to guarantee adherence to these ethical standards. This includes the receipt of public and internal reports regarding alleged violations, the conduct of examinations of individuals suspected of committing violations, the holding of ethics hearings, and the imposition of sanctions on parties that have been proven to have violated these standards, either in the form of written warnings or recommendations for dismissal. The Supervisory Board Regulation (Perdewas) Number 3 of 2021, specifically Articles 9 and 10, has regulated the categories of sanctions. The sanctions are categorized into three groups: mild, moderate, and severe. The form of light sanctions may consist of either a verbal or written caution. Medium sanctions involve a written caution, followed by a 10% deduction of monthly income for six months, or a 20% deduction for the same interval. In the interim, severe sanctions may include a written warning, a 40% deduction of income per month for 12 months, or a request for the individual to resign from the Dewas or KPK Leadership. To preserve the credibility of the institution and fortify public confidence in the KPK as the primary institution in the fight against corruption in Indonesia, each of these procedures is executed independently, transparently, and accountable.³¹

Nevertheless, the Supervisory Board's enforcement of the code of ethics is inextricably linked to a variety of intricate obstacles during its implementation. The ongoing low level of compliance among certain KPK employees with the established code of ethics is one of the primary obstacles that have arisen. This is evidenced by a variety of reports regarding ethical violations committed by KPK employees and executives, which have sometimes garnered public attention and criticism. The feeble internalization of the values of the code of ethics, lack of ethical awareness, and minimal inherent functional supervision are all factors that contribute to the low effectiveness of the code of ethics implementation.³²

The legal analysis indicates that it is imperative to enhance the enforcement mechanism for the code of ethics, both in terms of regulation and practice. Transparency in the ethics examination procedure is a critical component that requires improvement. This encompasses the participation of independent parties to guarantee objectivity, access to public information, and the clarity of procedures. Furthermore, it is crucial to maintain consistency in the imposition of sanctions to ensure that each violation is prosecuted by its severity and does not create the appearance of favoritism or discrimination. The image and effectiveness of the KPK can be adversely affected by the inadequate enforcement of the code of ethics. Consequently, it is imperative to implement strategic and essential reforms in this area.³³

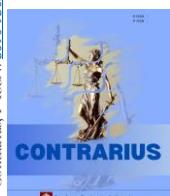
The Supervisory Board's authority to formulate and establish the code of ethics, in general, is consistent with the legal framework that governs the establishment of internal supervisory organs within the KPK regarding legislation. The Supervisory Board's

³⁰ Astri Wulandari and others, 'Indonesia's Women: Corruption Is a Normal Thing (Survey of Women's Perception of Corruption in Indonesia)', *Sage Open*, 14.2 (2024) <<https://doi.org/10.1177/21582440241259956>>.

³¹ Dewi Asri Yustia and Firdaus Arifin, 'Bureaucratic Reform as an Effort to Prevent Corruption in Indonesia', *Cogent Social Sciences*, 9.1 (2023) <<https://doi.org/10.1080/23311886.2023.2166196>>.

³² La Ode Faiki, 'The Phenomenon of Corruption and Efforts to Combat Corruption in Indonesia', *Jurnal Multidisiplin Madani*, 3.2 (2023), 381–91 <<https://doi.org/10.55927/mudima.v3i2.2437>>.

³³ Zuhairan Yunmi Yunan and others, 'Spread of Corruption in Indonesia after Decentralisation: A Spatiotemporal Analysis', *Oxford Development Studies*, 51.2 (2023), 198–215 <<https://doi.org/10.1080/13600818.2022.2162493>>.



establishment is a normative response to the necessity of enhancing the accountability of this anti-corruption institution, which has been recognized for its independence but is believed to necessitate a more structured supervisory system. In this context, the Supervisory Board's determination of the code of ethics is a critical instrument for the systematic reinforcement of the institution's internal control and the preservation of organizational discipline.³⁴ Nevertheless, in practice, several dynamics have led to several debates, particularly about the Supervisory Board's authority, which is believed to have the potential to overlap with the duties of investigation and inquiry. For instance, the Constitutional Court has revoked the Supervisory Board's authority to authorize surveillance, searches, and seizures, which were previously regulated by Law Number 19 of 2019. This was accomplished through a judicial review decision. The Constitutional Court declared that this authority is in direct opposition to the KPK's independence in the execution of its law enforcement responsibilities. Consequently, it is imperative to modify the regulations to ensure that the Supervisory Board's authority is both limited and clarified, preventing it from conflicting with other structural responsibilities and authorities in the KPK. This adjustment is also crucial to prevent legal uncertainty, prevent abuse of authority, and ensure that supervision continues to operate effectively without compromising the institutional independence of the KPK in fulfilling its constitutional mandate.³⁵

The Role of The Supervisory Council of The Malaysian Anti-Corruption Commission

The Malaysian Anti-Corruption Commission (MACC)'s efficacy in combating corruption in Malaysia is a multifaceted issue that reflects both its ongoing challenges and its progress. Established in 2009, the MACC was intended to function as a professional and autonomous entity that could effectively oversee anti-corruption initiatives. Corruption continues to be a substantial issue in Malaysia, despite these endeavors. The MACC was established to supplant the Anti-Corruption Agency (ACA) to establish a more transparent and independent entity to combat corruption in Malaysia. This transition is a component of a more comprehensive initiative to enhance the efficacy of anti-corruption measures in the nation.³⁶

The MACC's initiatives have been criticized for prioritizing detection over prevention and deterrence, which are essential for the long-term success of corruption suppression. Malaysia's legal framework, particularly about illicit enrichment, is deemed inadequate in comparison to countries like Singapore and Hong Kong, which have more robust anti-corruption laws. Despite the MACC's successful efforts to raise awareness and prosecute high-profile cases, the overall perception of corruption in Malaysia has not been significantly reduced. Nevertheless, the MACC's independence and extensive authority to manage corruption cases in Malaysia are among its most significant assets. This independence enables the MACC to conduct investigations without direct political interference, a critical component of effectively combating corruption. The MACC's ability to perform its responsibilities professionally and objectively is bolstered by the existence of a clear legal framework and constitutional support.³⁷

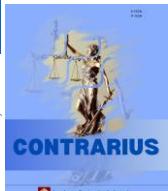
The MACC prioritizes the prevention of corruption in the public and private sectors by emphasizing the significance of education programs, socialization, and system reform, in addition to enforcement. They collaborate with educational institutions and the community and actively implement anti-corruption training in a variety of agencies. This method is indicative of the recognition that the elimination of corruption must commence with a shift

³⁴ Rian Saputra and others, 'Reform Regulation of Novum in Criminal Judges in an Effort to Provide Legal Certainty', *Journal of Indonesian Legal Studies*, 6.2 (2021), 437–82 <<https://doi.org/10.15294/jils.v6i2.51371>>.

³⁵ Azwar Azwar and Achmat Subekan, 'Does Democracy Reduce Corruption in Indonesia?', *Jurnal Ilmu Sosial Dan Ilmu Politik*, 25.3 (2022), 195 <<https://doi.org/10.22146/jsp.56886>>.

³⁶ Nik Ahmad Kamal Nik Mahmood, FIGHTING THE MENACE OF THE SOCIETY: PURSUING THE CORRUPTS', *IIUM Law Journal*, 31.1 (2023), 95–138 <<https://doi.org/10.31436/iiumlj.v31i1.837>>.

³⁷ Mohd Yusof, Mohd Yusof, and Mohd Adnan.



in organizational ethos and mindset. MACC is also recognized for its use of information technology to enhance the efficacy and transparency of corruption case reporting and investigation. The MyAnti-Corruption Portal is an online reporting mechanism that enables the public to anonymously report suspected corruption. The utilization of this technology expedites the process of managing reports and enhances public participation. MACC's fortitude in taking action against corruption perpetrators from a variety of backgrounds, including high-ranking state officials, is another advantage. This demonstrates a dedication to the principle of justice without prejudice. The public's confidence in MACC has been bolstered by its ability to identify significant cases, which has served as a deterrent.³⁸

Additionally, MACC collaborates with international organizations and anti-corruption institutions from other countries, including Interpol and UNODC (United Nations Office on Drugs and Crime). This collaboration is crucial in the resolution of cross-border corruption cases, including illicit fund flows and money laundering. MACC can expand its capacity to address corruption more comprehensively by leveraging a broad network of collaboration and access to global information. MACC has a strong and effective enforcement capacity, which is a significant advantage. This institution has exhibited its capacity to manage significant cases that involve influential political figures in Malaysia, such as the 1MDB scandal. The authority to conduct direct prosecution provides the tactical advantage of expediting the legal procedure. Compared to the KPK Supervisory Board, MACC's institutional structure is more operational and independent. This is one of its primary advantages. MACC is a law enforcement agency that is directly authorized to conduct investigations, arrests, and prosecutions. At the same time, the KPK Supervisory Board is not responsible for law enforcement operations; rather, it is responsible for overseeing ethics and granting authorization for specific KPK actions, including surveillance and searches. This results in the MACC being more independent and adaptable in its pursuit of legal action against corrupt individuals.³⁹

The MACC also triumphs in its comprehensive prevention approach, which is facilitated by a specialized division that is responsible for public education and government system reform. The prevention programs that have been implemented are systemic and address the underlying issue. In the interim, the KPK Supervisory Board lacks a direct prevention function, as this responsibility remains with other KPK units. Therefore, the MACC's advantage stems from its comprehensive approach to prevention and action.⁴⁰

The MACC's international reputation is generally favorable, particularly as a result of its participation in global corruption prevention initiatives. It has also increased public and global confidence in its performance by exposing international-scale scandals with courage. In the interim, the KPK Supervisory Board in Indonesia is frequently criticized for its role in stifling the independence of the KPK and delaying the prosecution of corruption. The evidence demonstrates that the MACC is a more proactive and responsive anti-corruption institution in terms of public perception and effectiveness.⁴¹

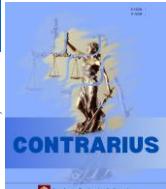
Despite the MACC's assertion of independence, there are apprehensions that the Prime Minister's authority remains in place regarding the appointment of MACC Commissioners,

³⁸ Noratikah Binti Muhammad Azman Ng, Zainal Amin Bin Ayub, and Rohana Binti Abdul Rahman, 'THE LEGAL ASPECT OF ILLICIT ENRICHMENT IN MALAYSIA: IS IT A CRIME TO BE RICH?', *UUM Journal of Legal Studies*, 13 (2022) <<https://doi.org/10.32890/uumjls2022.13.2.11>>.

³⁹ Noraiza Abdul Rahman and others, 'Corruption in the Healthcare Sector in Malaysia: The Legal Perspective', *Environment-Behaviour Proceedings Journal*, 7.SI7 (2022), 455–58 <<https://doi.org/10.21834/ebpj.v7iSI7.3815>>.

⁴⁰ Nurazlina Abdul Raof, Norazlina Abdul Aziz, Wan Liza Md Amin @ Fahmy, and others, 'Business Entities' Liability for "Associated Persons" Corruption in Malaysia: Key Reflections', *Environment-Behaviour Proceedings Journal*, 6.18 (2021), 249–54 <<https://doi.org/10.21834/ebpj.v6i18.3091>>.

⁴¹ Mudzamir Mohamed - and Shahifol Arbi Ismail -, 'Investigating Fraud in Malaysian Transportation Projects: Insights from Game Theory', *International Journal on Science and Technology*, 15.4 (2024) <<https://doi.org/10.71097/IJSAT.v15.i4.1195>>.



which could potentially result in a conflict of interest. This has the potential to erode independence in cases involving high-ranking state officials. The Malaysian government may wish to establish an independent selection committee that includes civil society, academics, and the judiciary to select MACC leaders in a manner that is more objective and free from political influence. In addition, MACC must adhere to the principle of the presumption of innocence while also implementing a more transparent public disclosure policy. To illustrate accountability and the reasoning behind the decision, reports of closed investigations may be published in a concise format.⁴²

The protection provided to whistleblowers in corruption cases in Malaysia is still deemed insufficient. In fact, the legal repercussions or intimidation that certain whistleblowers face are detrimental to their well-being. The Whistleblower Protection Act must be revised by the government to ensure that whistleblowers who suffer losses as a result of their involvement in the fight against corruption receive legal protection, personal security, and compensation.⁴³

MACC is frequently criticized for its emphasis on significant cases involving political elites, while it neglects systemic corruption that has a detrimental impact on society as a whole, such as bribery in public services or local government initiatives. Consequently, in order to identify pervasive corruption patterns at the local level, MACC must develop a reporting system and conduct data analysis to broaden its investigative focus. MACC's scope of work can be expanded by enhancing collaboration with local governance institutions and bolstering capacity at the grassroots level.⁴⁴

MACC's comprehensive and structured approach remains a model that Indonesia should emulate, despite the fact that it confronts a variety of challenges, particularly those related to whistleblower protection and full independence. The MACC's primary strengths are its extensive authority to take action, its integration of prevention strategies, and its utilization of technology that fosters public engagement. MACC has demonstrated that an operational and autonomous anti-corruption institution is more effective in establishing a deterrent effect and fostering public trust than the KPK Supervisory Board, which is restricted to ethical supervision.⁴⁵

Additionally, MACC has demonstrated that the eradication of corruption necessitates a combination of systemic reform that targets the core of the issue and firm legal action. MACC is capable of constructing a more comprehensive and sustainable anti-corruption ecosystem by establishing a specialized division for public education and international cooperation. By enhancing inter-institutional coordination, expanding the KPK's preventive mandate, and prioritizing integrity and professionalism as the primary pillars of corruption eradication, Indonesia can emulate this approach.⁴⁶

In the end, using MACC's ideas and methods doesn't mean copying its entire setup, but rather learning from its successful and relevant practices. By making modifications to Indonesia's legal and socio-political context, MACC's methodology can serve as an

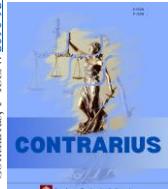
⁴² Pupung Purnamasari, Rusman Frendika, and others, 'The Influence of E-Government Services on Corruption in Indonesia and Malaysia', *KnE Social Sciences*, 2022 <<https://doi.org/10.18502/kss.v0i0.12332>>.

⁴³ David Seth Jones, 'Challenges in Combating Corruption in Malaysia: Issues of Leadership, Culture and Money Politics', *Public Administration and Policy*, 25.2 (2022), 136–49 <<https://doi.org/10.1108/PAP-01-2022-0002>>.

⁴⁴ Selamah Abdullah Yusof and Mohd Nahar Mohd Arshad, 'Estimations of Business Exposure to Corruption in Malaysia', *Journal of Financial Crime*, 27.4 (2020), 1273–87 <<https://doi.org/10.1108/JFC-04-2020-0058>>.

⁴⁵ Muhammad Hafizuddin Yusof, Keshminder Jit, and Abdul Rahim Ridzuan, 'The Impact of Corruption on Economic Growth in Malaysia', *Advances in Social Sciences Research Journal*, 10.6.2 (2023), 25–43 <<https://doi.org/10.14738/assrj.106.2.15011>>.

⁴⁶ Mohamad Tarmize Abdul Manaf, Muhammad Atiullah Othman, and Sa'adatul Farhana Yahya, 'Corruption Prevention in Malaysia's Education Sector: A Case Study', *International Journal of Academic Research in Business and Social Sciences*, 13.6 (2023) <<https://doi.org/10.6007/IJARBSS/v13-i6/17373>>.



inspiration for the development of an anti-corruption institution that is more responsive, independent, and accountable. The strategic step of updating the institutional model, as exemplified by MACC, is necessary to bolster the integrity of state governance in a situation where public trust in anti-corruption institutions is still being put to the test.⁴⁷

As previously explained, the KPK Supervisory Board, as one of the important elements in the supervision system of anti-corruption institutions in Indonesia, still faces various challenges in realizing true independence and accountability. One of the main aspects that needs to be improved is the selection process for members of the Supervisory Board, which until now is still entirely in the hands of the president, without involving participatory and transparent mechanisms.⁴⁸ To improve independence, the selection process needs to involve an independent committee consisting of elements of civil society, academics, and representatives of judicial institutions. In addition, the authority of the Supervisory Board, which is currently limited to ethical supervision and granting technical permits such as wiretapping and searches, needs to be expanded so that it can conduct substantive audits of the KPK's performance without interfering with the substance of the investigation but sufficient to ensure that there are no procedural deviations. The lack of adequate public explanations for many of the Supervisory Board's decisions underscores the importance of transparency.⁴⁹ Therefore, a periodic reporting mechanism is needed that generally explains the results of the Supervisory Board's work, including the number of permit requests approved or rejected and the reasons for them. In addition, the Supervisory Board needs to play a more active role in promoting a culture of integrity within the KPK through ethics education, strengthening the internal control system, and preparing risk-based ethical guidelines. Public access to the Supervisory Board must also be expanded by opening a transparent and easily accessible digital reporting channel and ensuring protection for reporters.⁵⁰ The Supervisory Board must also perform its supervisory function while maintaining the KPK's independence, specifically by ensuring a balance between preventing abuse of authority and protecting legitimate law enforcement actions. To ensure its accountability, the performance of the Supervisory Board needs to be periodically evaluated by an independent institution such as the BPK or the Ombudsman. This comprehensive reform is important so that the Supervisory Board truly functions as a guardian of integrity, not as an instrument that hinders the KPK's work in eradicating corruption.

Conclusion

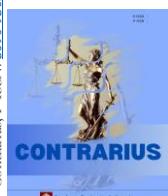
Corruption poses a significant hazard to public trust and governance, particularly in developing nations such as Indonesia. The Corruption Eradication Commission (KPK) Supervisory Board was established through the revision of the KPK Law in 2019, which was a critical milestone in the institutionalization of accountability. Nevertheless, the Supervisory Board's existence has sparked controversy due to its perceived threat to the KPK's independence. On the one hand, the Supervisory Board is anticipated to serve as a critical instrument in guaranteeing the professionalism and integrity of KPK personnel. Nevertheless, the Supervisory Board's authority, which overlapped with the functions of investigation and prosecution, raised concerns about the potential for the KPK to lose its independence. The Constitutional Court's decision to revoke the Supervisory Board's authorities, including the granting of wiretapping permits, demonstrates the necessity of

⁴⁷ Pupung Purnamasari, Noor Afza Amran, and others, 'Penta-Helix Model of E-Government in Combating Corruption in Indonesia and Malaysia: The Moderating Effect of Religiosity', *F1000Research*, 11 (2022), 932 <<https://doi.org/10.12688/f1000research.121746.3>>.

⁴⁸ Ayuningsekar, Jaelani, and Hermawan.

⁴⁹ Nilam Firmandayu and Khalid Eltayeb Elfaki, 'The Electronic Government Policy-Based Green Constitution Towards Good Governance', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 1.2 (2023), 108–21 <<https://doi.org/10.53955/jsderi.v1i2.11>>.

⁵⁰ Yogi Yasa Wedha and others, 'Unraveling the Complex Policies Regulating Conflicts of Interest and Criminal Corruption', *Journal of Human Rights, Culture and Legal System*, 5.1 (2025), 33–59 <<https://doi.org/10.53955/jhcls.v5i1.486>>.



regulatory modifications to prevent conflicts of authority and to preserve the efficacy of law enforcement. Also, the lack of compliance, poor supervision, and ineffective application of the code of ethics indicate that the way ethics are monitored and enforced needs immediate improvement to be clear, fair, and consistent. In contrast to the KPK Supervisory Board in Indonesia, the Malaysian Corruption Eradication Commission (MACC) exhibits a more responsive, independent, and operational anti-corruption institutional model. The MACC is capable of establishing a more comprehensive and sustainable anti-corruption system through the use of technology, international collaboration, integrated prevention strategies, and broad authority in enforcement. Consequently, it is imperative to fortify the institutional framework of the Indonesian Supervisory Board to ensure accountability and prevent any interference with the independence and efficacy of the KPK as an anti-corruption institution.

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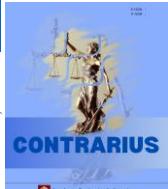
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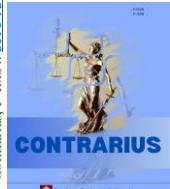
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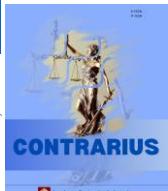
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