
Battle Against the Fraud; Can INSW Be Powerfull Weapon?

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Abstract

The article aims to explore method and the process of INSW to overcome fraud in Customs. Qualitative method with result interviews that have been published in news, pers release, annual reports and videos in social medias especially in Youtube as secondary data are employed. The result of the article INSW is succes to simplify the relation between enterpreneurs and the Government Institution especially Customs, INSW also integrates all Government Institutions which release the license documents for enterpreneurs and all process in INSW is transparent and everyones is able to access it. This matter is proven with LNSW as a INSW management, get an appreciation from KPK as a institution contributes to overcome corruption. But on the other side there is still a weakness on the INSW system, which is able to open an opportunity for fraud.

Keywords; INSW, LNSW, Customs, Fraud.

1. Introductions

Public knows well, the victims of the fraud, it's not only the state but also themselves, (Asriana et al., 2020). In 2022, The state losses almost 42.747 trillion IDR and the number of loss potential increases, consistenly every year, it indicates when government manages budget is worse every year, especially in control aspect, both in state or in local, (Divisi Hukum dan Monitoring Peradilan ICW, 2023). Does government do nothing?, Government arranges the strategic efforts to overcome frauds, there are 3 focus scopes and 12 deterrence fraud actions, first focus are licensing and commerce, second focus are financial state, third focus are law enforcement and bureaucracy reformation, (Sekretariat Nasional Pencegahan Korupsi (SETNAS PK), 2022). When the government tends to push their efforts, contrary, in 2023, personality officer in Customs accepts bribery, not only accept bribery, he also do money laundering, (Komisi Pemberantasan Korupsi, 2023). Customs are a strategic state institution, but in the other side, they are fraud vulnerable, (Kementrian Keuangan Direktorat Jendral Bea Cukai, 2015). Appropriate with Customs, KPK also states, strategic institutions are very vulnerable when they are using their authorities, (Arrijal Rachman, 2023). Its happen because the internal control system in Customs are weak, as KPK states, when it determinates ex Customs head of Makassar as a corruption suspect, (Yogi Ernes, 2023). Several reasons why personality civil servants do fraud, one of them is lifestyle, especially consumptive lifestyle, it motivates individual do fraud,

(Ramadana & Rafsanjani, 2021). In fraud triangle, consumptive lifestyle can be categorized in pressure.

Customs or Customs Directorate Of General are Government (DJBC) is institution under Republic of Indonesia Treasurer. Customs Institution was formed at 1946, October, 1st, after the independence of Indonesia, named "Pejabatn Bea dan Cukai". Based on the Rule of Indonesia Government, no 51, year 1948, the name of "Pejabatn Bea dan Cukai" changes become "Jawatan Bea dan Cukai" or Customs and Excises Office, after the year of 1965, the name change become Customs. Now, Customs have 6 directorates, consist of headquarter, main services offices, regional offices, supervise and service office, goods testing and indentify centre and operation facilities base, spread to all Republic of Indonesia teritory. According to the Customs Constitution, the obligations and functions of Customs outlines are (1). To protect Indonesia people from the dangerous goods from abroad. (2). To protect domestic/local certain industry from unfair competitions with the abroad similliar industry. (3). To eradicate smuggling. (4). To carry out trust obligations of another government institutions which have interests in goods and freight traffics beyond the national boundariesses. (5). To collect import duties and taxes in order to import, maximally for the financial income state interest. Constitutions rule about Customs are; UU No.10/1995 was implemented in April 1st , 1997. Then it evolutes become UU No. 17/2006 about the evolution of Customs Constitutions. Frauds cases involved personality Customs officers recently happen; (1). Rachmad Edy Hutahaeen, conflict of interest, involve his family. (2022). (2). Andhi Pramono, accept gartification, a total of 58,9 billion IDR. (2023). (3). Eko Darmanto, accept gratification, a total of 18 billion IDR. (2023), (Tim CNN Indonesia, 2024). (4). Corruption Suspicion: Procurement of 16 Customs Patrol boats, total of Government lost about 117 billion IDR (2013-2015), (Yogi Ernes, 2024). When customs is getting hit by corruptions issue, in 2018, Customs integrates all customs offices into INSW network, it purposes to develop public services, INSW also connects with another institutions which release license documents, (Admin Web Bea dan Cukai, 2018). People in Indonesia include entrepreneurs and all parties who need license documents or its informations can acces it, easily, and all process inside INSW can be monitored by all parties who has interest in, (Administrator Indonesia.go.id, 2019). There are several purposes of INSW network, in one side, it can develop the velocity of public services and the other side, it also overcome fraud, (Admin INSW, 2023). INSW managed by LNSW. Another article states INSW is a form of Business Intelligent (BI), INSW is be able to give benefits to entrepreneurs and for state governance, several benefits for entrepreneurs are business certainty, to reduce time in port loading and unloading, processing of licence is able to be monitored by public and entrepreneurs, bureaucracy of face to face is able to reduced which can build barriers for flow products and it triggers personallity officers to do fraud, and benefits for state governance is efficiency and optimalization state incomes, etc, (Fajar & Rahman, 2017).

This article scopes both of fraud field and information system field. The aim of this article is to explore methods and process of INSW to overcome frauds in Customs. To reach it aim, qualitative methodology used and result interviews that have been published in news, pers release, annual reports and videos in social medias especially in Youtube as data secondaries

involved in this research. Novelty lies on the relation between INSW which against the fraud, Previous articles are none discuss about the relations between INSW and fraud. Its dominated discuss about INSW was toward to operation efficiency in the government institutions.

2. Literature Review

This article lies on several theories, first article is fraud triangle theory (FTT), it experiences evolution steps and now become fraud hexagon. FTT was introduced for first time by criminologist Donald Cressey, consists of three elements motivate individu to do fraud, they are; pressure, opportunity and rasionalization. Then, next evolution step is Fraud Diamond Theory (FDT), presented by Wolfe and Hermanson, this theory adds one element to FTT, named capability, beside it, they also change pressure with incentives, they argue although perceived pressure might coexist with an opportunity and a rationalization, it is unlikely for fraud to take place unless the fourth element (i.e., capability) is also present, in other words, the potential perpetrator must have the skills and ability to commit fraud, (Abdullahi & Mansor, 2015). The third evolution step is fraud pentagon (FP), presented by Crowe Horwath, he adds fifth element. The fifth element is arrogant. The fourth evolution step is fraud hexagon (FH), FP is to be perfected by Georgios L. Vousinas, he adds sixth elements, it is collution, (Novarina & Triyanto, 2022).

Beside the theories of fraud triangle-diamond fraud-fraud pentagon-fraud hexagon, another theory is a theory of planned behaviour (TPB), substance in the TPB is individual intentions to perform a given behaviour, intentions were assumed as a motivations influence behaviour, how hard individuals are willing and how hard it is planning to try and to exert, the purpose is to perform the behaviour, (Ajzen, 1991).

Overall, information system (IS) is not only IS itself, but larger than it, it is about complex entity integrates technology, business procedures and human interaction. IS output are relevant and accurate informations, IS become a key succes factor in order to achieve the goals of business organization and also support in decision making, effectivelly. The role of the IS creates organization strategic and also to increase perform, entirely. The components of IS consist of hardware, software, business process/operational procedures, data base and human resources, they are connected and work together to form complex ecosystem, synergistically. Its generate high quality informations under controlled by human. The purposes of IS are to achieve all positif things which is able to increase operational efficiency, to make a better decisions, to increase firm perform and to increase value competitiveness. There are several challenges in IS, organization need to implement policies and strong security technology to protect data and business informations from security threat, like hacking and malware attack. Implemented hardware, software and system integrated are be able to be complex process, organization have to manage complexcity of technology in order to be good as possible, organization also has a addequate technology resources, and trained IT teams to make sure IS implemented and operated, succesfully, (Erwin et al., 2024)

Previous articles discuss about value creation risen from IS, digitisation as a part of information system can drive competitiveness and operational efficiency, (Iman et al., 2022). Appropriate with it result, another article concludes digital servitization can as well constitute a powerful driver for initiating a Value Co Creation (VCC) process, machine learning (ML) proposes digital sertivization and sertivization also proposes the firm innovates their business model, switch from selling product to offering combination product and services, (Presti et al., 2023). Indeed, information system is able to influence the firm reputation, like a previous article result states the digitalization-reputation link shows that banks' reputation is variously affected by strategic issues such as digitalization. Not only relate to product innovation, (Bernini et al., 2022). Information system in the organization is also able to overcome the frauds, (Sakuntala et al., 2024). Support the previous article result, such as machine learning and algorithms, allow users to conduct in-depth analysis and gain deeper understanding of anomalies in financial statements and the analysis of big data using machine learning techniques can assist users of financial statements to detect unusual patterns and transactions in companies' financials, (Lokanan et al., 2019). Another article result, appropriate with previous article result, a machine learning model for prioritising which transactions should be further investigated by AML (Anti Money Laundering) investigators. Money laundering and fraud are connect, curropters do money laundering to cover their corruption, (Syauket et al., 2023). E-procurement as a form of information system is strong impact to anticorruption, it means through technology utilisation, e-procurement enhances integrity, reduces human biases and improves the overall efficiency and fairness, consequently, this diminishes the likelihood of corrupt practices such as bid collusion, bid suppression, bribery and embezzlement, (Mahuwi & Israel, 2024). The role of technology was considered to be able to reduce the fraud, in light of the rapid advances brought about by technology, traditional measures in response to fighting the scourge of corruption are at risk of becoming weak and ineffective, implementation of fairly robust electronic disclosure systems that have been essential to fight against corruption, (Omotoye & Holtzhausen, 2024).

3. Research Method

The aim of the article is to explore methods and process INSW to overcome frauds in Customs. To reach it, qualitative methodology is considered appropriate. The strengths of qualitative method are to understand the world, society and institutions, it is also able to access tacit and it is able to uncover salient issues, (Tracy, 2013). Another article states, Qualitative studies aim to provide understanding of complex psychosocial issues and are most useful for answering humanistic 'why?' and 'how?' questions, (Marshall, 1996).

This article employs secondary data, its source from result interviews that have been published in news, press release, annual reports and videos in social medias especially in Youtube. Result interviews are based on informants have experience with Customs services. The sources classified based on public information and Custom information. These characteristic of form secondary data are appropriate with the previous article, it states that data are able to be in the form of annual reports, press release, media mass, blog sites, daring news and regulation statements, (Wicaksono & Kholid, 2019), another previous article states that secondary data is able in the form of social media contents, (Bhuiyan & Abedin, 2024). Interesting finding in the

social media as stated that conten sharing as a secondary data have been to be a culture and it is able to be a viral, (Agustina, 2020). Advantages of secondary data, it was stated, that there are several advantages to relying on secondary data; (1). Time savings, (2). Accessibility, (4). Cost reduction. (5). Breadth of research. (6). Generating new insights from previous analyses, (Allen, 2017). After secondary data was collected, researcher classificates data become 2 groups; 1st grup is public informations group and 2nd grup is Custom informations group. Researcher transcripts all informations and analyzes its, to get all informations include reasons and means which expressed by both groups.

Figure 1; Research Scheme



4. Results and Discussion

Transparency Process in INSW. This article finds informations from government institutions which relate with Customs, Treasurers, LNSW as a INSW management and Economic Field of Coordinator Ministry are intense to communicate to public especially for entrepreneurs about the INSW advantages. It also finds interaction between Customs and entrepreneurs. One aspect which intense to communicate to public is about the process of INSW implemented transparently and all public is able to acces, INSW integrated all services fields; Logistics, Customs and Commodity Balance. Transparency is guarantee from Governance institutions to all public that they are free to acces and get all informations about the policies, both in the process of arrange and implemented include the results, (Selvia & Arza, 2023). This statements are appropriate with previous article which state that if the Transparency is good, means when government institutions performance accountability reports are published, independently and all public is able to access, all informations are available and is able to understand by all public and responsibility government institutions implemented, periodically are able to overcome the fraud, (Farida et al., 2021), but it contrary with (Selvia & Arza, 2023), state that transparency doesn't have any influences to fraud. The Coordinator Minister of Economic Field, Airlangga Hartato states, in the Press Release;

“INSW integrates 2 systems, they are logistic, customs-ports and commodity balance. And of course with one INSW, all process implements transparently and everyones are able to acces. This is one thing differentiates, that its process used to be compartmentalized in the Government Institutions or Offices Ministry. And Commodity Balance, all basses on transperants and system. All the processes work without the weekend”.

His statements was supported by the head of LNSW, INSW system simplifies interaction between entrepreneurs with Government Officers, it means the process of submit license

documents are more effective and efficient than before, it also increase the velocity of services. The situation before INSW implemented, there were management problems hapenned, like silo happen, repetition activities, data and process duplication and licence process under Ministry office were different. Management problems happened in Ministry offices which relate with licence processes are trigger for fraud, its appropriate with the previous article, which it states that convoluted license process and procedures in Indonesia, overlap regulations, sectoral arrogance between one ministry offices and government institutions to anothers are able to cause bribberies, exortions and another corruptions, (Hanida et al., 2021).

INSW is An Enterprises Resource Planning (ERP) for State Governance. One of the simple INSW process system is enterpreneur only submits license datas once through INSW system then it distributes all licence datas to minsitry offices and government system and also the characteristic of INSW, that INSW is able to integrated all process in ministry offices and government institutions, according to the INSW process and characteristic, its are able to be called ERP systems. Previous ERP systems article states that ERP systems have been developed to expedite the flow of information among different departments and for different functions. ERP systems also facilitate the integration of information, thus improving communication which, in turn, leads to a quicker fulfillment of operations and an increase in productivity, (Shajrawi & Aburub, 2023). Thus, it is able to be concluded that ERP is able to overcome the fraud or corruptions in government institutions, this conclusion is appropriate with previous article, which state that ERP aplication is very important to overcome the fraud, (Hariyanti, 2022). Even, sistem information especially machine learning is able to support to detect in depth to financial statements, this statement support by previous article, which state machine learning and algorithms, which allow users to conduct in-depth analysis and gain deeper understanding of anomalies in financial statements, (Lokanan et al., 2019).

“If there’s a strong will, there must be a clear way”, the government institution especially Customs intention to reduce corruptions get succes in the beginning. The result of the government effort is LNSW get award from KPK (Komite Pemberantasan Korupsi), a state institution which has an authority to eradicate corruptions, (Undang-Undang Republik Indonesia 30 Tahun 2002 Pemberantasan Tindak Pidana Korupsi, 2002). As released in news, in 2023, that LNSW get appreciation from Stranas PK (Strategi National Pencegahan Korupsi) upon velocity implementation National Commodity Balance System (SINAS NK), for Stranas PK, LNSW have contributed in the overcome corruption action, (Admin INSW, 2023).

When INSW system downs it is a opportunity for the corruptors. But in the journey of INSW, faces several barriers. When institution is running the system, Information system is not running 100% perfect, there is always several disruptions, it caused several things. Start from elecricity supply disruptions, then it implicates to Customs portal INSW system, and it cause datas don't want to flow to the Customs-Excise Information System and Automation (CEISA) sub system, at the end, it disturbs ports activities and airports activities, dwelling time and export-import activities stopped, (Yohana.Santoso, 2016). It makes enterpreneurs uncomfortable and loss of several opportunities and loss of material. INSW was hoped to support enterpreneurs

in customs expot-import activities license documents arrangement, but in fact INSW become barriers. As time goes by, this disruptions usually happen. Does it give opportunities to rise curroptions when INSW crash?. In this situation, researcher see the weakness. When INSW in Customs still crash for several times, in the other side enterpreneurs need velocity to process export or import, it is probably to return to the manual system. This is opportunity for corruptors to do their action, in the fraud diamond the corruptors have a capability to do fraud, it is appropriate with capability side of the 3 sides in the fraud diamond theory, it states, that the potential perpetrator must have the skills and ability to commit fraud (Abdullahi & Mansor, 2015), entrepreneur state;

"Yes, we loss , we don't have any product stocks. After Covid pandemic is so quite, it means we loss. When condition is better, now, we don't have any products. The problems is on the beginning, we cannot access INSW for import activities, it is able to disruption trading business ecosystem. It is able to traffic stocks and business expansion delay. All the retailers have a plan to import, activities of import take several times to bring the products into Indonesia. If the beginning is get trouble, it is going to obstruct or delay plan that have been arranged by entrepreneurs. The product stocks is empty, entrepreneurs want to expansion or open the retailer shop, is failed, because they is not able to import trading products. There is a material loss which entrepreneurs suffer, because they still pay for rent, mall or small shop, worker sallary. The failure of the import is able to make entrepreneurs have a negatif contraction. At the end, because the product stocks is less, their business deducted. Whereas national trading sektor is the heart of economic, so economic is prohibited to disruption. Cash must still circulate in the state. "

In the simple words, when INSW is disrupted, it implicate to the national economic activities, its going to also disrupt .

5. Conslusions

Can INSW be a powerfull weapon? The answer is no, because there is still weaknes in INSW system, and LNSW looks like doesn't have any contingency management, or alternatives system which can used for public service. When INSW system is down, still give an opportunity for corruptor to do fraud, very high probability when system is down for several times, it is going back to previous system or traditional system, it means open opportunity for fraud. INSW system is form of Enterprises Resources Planning (ERP) in Government State. The hub is LNSW, entrepreneurs only submit once, then LNSW distributes its to all Government Institutions who release the license. ERP is able to overcome th fraud, (Hariyanti, 2022). So do the INSW, the character of this systems is transparent, all stakeholders or public are able to acces it. INSW presents to simplify the process of license handle, it also reduces face-to-face meet between entrepreneurs with Customs officers, it is better development than used to be, that when the license is processed on each ministry office. All the characters are considered to able to overcome the fraud. This article implicates for the pratical field, that LNSW have to arrange the contingency management or alternative information system that is able to use, with the purpose to avoid back to the license traditonal process, it means open the opportunity for fraud. Suggestion

for the future article, the researcher is able to explore the form of fraud that can happen when the system INSW is down.

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