

Factors Determinating Employee Confidence in the Management System Anti-Bribery at PLN UPT Kendari

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ABSTRACT

This study aims to evaluate the effectiveness of the ISO 37001:2016 Anti-Bribery Management System (SMAP) at PLN UPT Kendari, especially in increasing employee confidence in the anti-bribery system. The research method used is a quantitative approach with multiple linear regression analysis to test the influence of policy understanding variables, clarity of reporting procedures, and the effectiveness of socialisation on employee confidence. The results showed that understanding policies and clarity of reporting procedures significantly and positively influenced confidence in SMAP. In contrast, the effectiveness of socialisation did not have a significant influence. An R-squared value of 68.2% indicates that this model can explain most of the variability of confidence in anti-bribery systems. The classical assumption test also supports the validity of this regression model. Based on the study results, it is recommended that PLN UPT Kendari increase the intensity of socialisation through a more interactive approach, strengthen continuous training, and simplify bribery reporting procedures. These steps are expected to improve the implementation of SMAP at PLN UPT Kendari and create a work environment with high integrity.

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1. INTRODUCTION

The success of an organisation, including a state-owned company such as PT PLN (Persero), is highly dependent on integrity and good governance. Corrupt and fraudulent practices, including bribery, can damage reputations, disrupt operations, and harm an organisation's finances. The negative impact of this practice is detrimental to the company, reduces public trust, and potentially causes significant economic losses. In Indonesia, challenges related to bribery and fraud are still genuine, so practical and measurable prevention efforts are needed (Hauser, 2019; Lombardi et al., 2019; Wang et al., 2022).

As the country's leading electricity provider, PLN is essential in supporting national development. PLN's optimal performance is urgently needed to encourage economic growth and improve people's welfare. However, like many other large entities, PLN is also vulnerable to the risk of bribery and fraud that can hinder achieving organisational goals and harm the public interest. Therefore, implementing an effective management system to prevent and detect these practices is very important (Cummins & Gillanders, 2020; Hewa Wellalage et al., 2020; Shepherd et al., 2021; Velasco et al., 2021).

The ISO 37001:2016 international standard on Anti-Bribery Management Systems (SMAP) provides a comprehensive framework to assist organisations in building and implementing effective

management systems to prevent, detect, and respond to bribery. The implementation of SMAP ISO 37001:2016 is expected to reduce the risk of corruption and improve anti-fraud behaviour within the organisation (Bahasoan et al., 2024; Dávid-Barrett, 2019; Eremin, 2023; Islam et al., 2022; Ufere et al., 2020).

This research will focus on PLN UPT Kendari to analyse the effect of the implementation of SMAP ISO 37001:2016 on anti-fraud behaviour. The selection of PLN UPT Kendari as the transmission implementing unit that manages transmission assets and substations in Southeast Sulawesi, where its business processes are dealing with various stakeholders, including the surrounding community, the government, and high-level consumer customers such as nickel mines, makes the risk of fraud very possible.

In this context, the company's transformation through the Transformation 2.0 initiative, which focuses on the four pillars of Growth Moonshots, Digital Moonshots, and NZE Moonshots, becomes very relevant. These three pillars, supported by Moonshot Launchpad as an enabler, were adopted by the Ministry of SOEs and became a transformation direction for all SOEs, including PLN (Gomez-Trujillo & Gonzalez-Perez, 2022; Ji et al., 2023; Nopriyanto Bahasoan et al., 2023; Ordieres-Meré et al., 2020; P. Xu et al., 2022a).

Growth Moonshots aims to drive sustainable and innovative growth, while Digital Moonshots focuses on digital transformation to improve operational efficiency and effectiveness. Meanwhile, NZE Moonshots emphasise sustainability and social responsibility, which are crucial in public resource management. By applying the principles of these three pillars, PLN is expected to strengthen good governance and integrity, as well as create a more robust anti-corruption culture (Cao et al., 2023; Stern & Valero, 2021; P. Xu et al., 2022a, 2022b; Yao et al., 2022).

This research is hoped to make an empirical contribution to the effectiveness of SMAP ISO 37001:2016 in creating an anti-corruption culture and improving good governance in the PLN UPT Kendari environment. The results of this study are also expected to provide recommendations for PLN and other organisations to prevent bribery and fraud and provide input for developing anti-corruption policies and strategies in Indonesia. Thus, the implementation of SMAP can be an integral part of the broader Transformation 2.0, supporting the ministry's goal of creating more transparent, accountable, and sustainable SOEs

2. METHOD

This study uses a quantitative approach to evaluate the effectiveness of the ISO 37001:2016 Anti-Bribery Management System (SMAP) implemented at PLN UPT Kendari. A quantitative approach was chosen to obtain objective and measurable results regarding respondents' perceptions of anti-bribery policies. The data used in this study was collected through a questionnaire survey distributed to PLN UPT Kendari partners (Bananuka et al., 2019; Khatatbeh, 2023; Owusu et al., 2020; Schiraldi & Varisco, 2020).

The population in this study is all PLN UPT Kendari partners, totalling 31 companies. The sampling technique used is purposive sampling, with the criteria of respondents being those with structural or leadership positions in the company. This is so that respondents understand anti-bribery policies adequately in the work environment (Chan et al., 2021; Leal Filho et al., 2020; Vu, 2021; Zickar & Keith, 2023).

Primary data in this study were obtained through a questionnaire survey containing closed questions on the Likert scale to assess understanding of policies, clarity of reporting procedures, effectiveness of socialisation, perception of bribery risk, and level of confidence in the anti-bribery system. Data collection is carried out by delivering and retrieving questionnaires directly from respondents to ensure a high rate of return.

The collected data were analysed using multiple linear regression tests to see the influence of independent variables on dependent variables. The dependent variable in this study is the level of confidence in the anti-bribery system (Y). In contrast, the independent variables are understanding of the policy (X1), clarity of reporting procedures (X2), and effectiveness of socialisation (X3). The regression equations used in this study are as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where:

- Y = Confidence in the Anti-Bribery System
 A = Constant
 B1, B2, B3 = Regression coefficient for each independent variable
 X1 = Understanding of Policies
 X2 = Clarity of Reporting Procedures
 X3 = Effectiveness of Socialization
 E = Error term or residue

Classical assumption tests are carried out to ensure that the regression model used meets the criteria of BLUE (Best Linear Unbiased Estimator). The classical assumption tests include normality, multicollinearity, and heteroscedasticity tests. The normality test was performed to see if the residual distribution in the regression model followed the normal distribution. This test used Kolmogorov-Smirnov, with a p-value result of more than 0.05, indicating that the residual distribution is normal (Doss & McFowland, 2022; Liao et al., 2021; Sun & Wang, 2022; Zimmermann et al., 2020).

The multicollinearity test was conducted to ensure no high correlation between independent variables. A Tolerance value of more than 0.1 and a VIF of less than 10 indicates no multicollinearity in this regression model. The Heteroscedasticity test was performed to verify that the residual variance was consistent across the values of the independent variables. A good model must meet the assumption of homoscedasticity, which is tested using the Glejser method. The test results showed that there was no heteroscedasticity which means this regression model is valid for use in research (Li et al., 2023; Sun & Wang, 2022; F. Xu & He, 2020).

3. RESULT AND DISCUSSION

The normality test was carried out to determine whether the residual distribution in the regression model followed the normal distribution. This test is essential to ensure that the assumption of normality is met, which is one requirement for the validity of the linear regression model.

Table 1 Normality Test

Method	Statistical Value	p-value
Kolmogorov-Smirnov	0.072	0.200

Based on the Kolmogorov-Smirnov test, a p-value of 0.200 indicates that the residual is typically distributed ($p > 0.05$). Thus, the assumption of normality is met.

The multicollinearity test was carried out to determine whether there was a correlation between independent variables. This assumption is essential to ensure that each independent variable uniquely contributes to the dependent variable.

Table 2 Multicollinearity test

Variable	Tolerance	VIF
Understanding_Policy	0.85	1.18
Reporting_Clarity	0.82	1.22
Socialization_Effectiveness	0.88	1.14

All independent variables have a tolerance value of more than 0.1 and a VIF value of less than 10, so there is no multicollinearity in this regression model. Thus, the assumption of multicollinearity is met.

The heteroscedivity test was performed to ensure that the residual variance was consistent across a wide range of independent variable values. This assumption is essential to maintain the validity of the regression results.

Table 3 Heteroscedasticity test

Method	Statistical Value	p-value
Glejer	0.067	0.150

Based on the Glejser test, a p-value of 0.150 indicates no heteroscedasticity ($p > 0.05$). Thus, the assumption of homoscedasticity is fulfilled.

Table 4 Regression Test

Variable	Coefficient	Std Error	t-value	p-value
Constant	0.0962	0.1497	0.6424	0.5237
Understanding_Policy	0.3944	0.1475	2.6745	0.0102
Reporting_Clarity	0.4146	0.1639	2.5294	0.0148
Socialization_Effectiveness	0.1176	0.1814	0.6482	0.5200

Based on the results of the regression test, it can be seen that the variables 'Understanding_Policy' and 'Reporting_Clarity' have a significant influence on confidence in the anti-bribery system at PLN UPT Kendari, shown by a p-value of < 0.05. However, the variable 'Socialization_Effectiveness' did not show a significant influence.

Table 5 Correlation Test

R-squared	0.6818
Adjusted R-squared	0.6619

An R-squared value of 0.682 indicates that the model can account for about 68.2% of the variation of the dependent variable (confidence in the anti-bribery system). An Adjusted R-squared value of 0.662 indicates a good level of model adjustment to the data, so the model is strong enough to explain the relationship between independent and dependent variables.

Based on the results of this study, it can be seen that the understanding of policies and the clarity of reporting procedures significantly influence confidence in SMAP. This indicates that the anti-bribery policy implemented at PLN UPT Kendari has been strong enough to build trust among respondents. However, there is room for improvement, especially in socialisation, which shows an insignificant influence on respondents' confidence. More effective socialisation may be the key to maximising the impact of SMAP.

A policy that can be proposed is to increase the intensity and quality of dissemination on SMAP ISO 37001, especially with a more interactive approach. Socialisation through group discussions, case simulations, or workshops may be more effective than approaches that are only passive in conveying information. As such, employees understand the policy and are actively involved in understanding the potential impact of violating it.

The correlation test results showed a strong positive relationship between policy understanding and confidence in the system, which shows the importance of a deep knowledge of anti-bribery policies. Therefore, the policy recommended below is to provide more in-depth and continuous training regarding SMAP. This training can include modules on bribery risks, the impact of breaches, and preventive measures. In addition to improving understanding, this training can help build a more robust culture of integrity within the organisation.

Clarity and accessibility of reporting procedures are essential for employees to feel comfortable and motivated to report bribery cases if found. A policy can be implemented to improve and simplify the reporting flow so there is no ambiguity. In addition, PLN UPT Kendari may consider providing a secure, anonymous reporting channel, such as a hotline or digital application, that allows employees to report suspected bribery without feeling threatened.

A reasonably high R-squared (68.2%) suggests that regression models can explain most of the variability of beliefs against anti-bribery systems. This indicates that other factors outside the research variables may influence the beliefs. Therefore, PLN can conduct a follow-up survey to identify different factors that may affect employee confidence, such as job satisfaction, the level of openness in the organisation, or the perception of management integrity.

In addition to internal policies, PLN UPT Kendari is also advised to collaborate with external institutions, such as the Corruption Eradication Commission (KPK) or non-governmental institutions focusing on anti-corruption, to provide joint training or seminars. This collaboration can provide additional perspective for employees on the importance of anti-bribery policies and strengthen PLN's image as a company with a high commitment to integrity.

This more targeted policy needs to be complemented by consistent monitoring and evaluation. PLN UPT Kendari can adopt success indicators to assess how effective the SMAP policy is, for example, by evaluating the number of reported alleged bribery or conducting annual surveys

to measure changes in employee perceptions. With the evaluation system, companies can identify the aspects that need improvement and make policy adjustments periodically.

Overall, this study's results emphasise the importance of holistic policies in implementing SMAP. To achieve an effective anti-bribery system, PLN UPT Kendari must integrate interactive socialisation, continuous training, clear and safe reporting channels, and periodic evaluations. Thus, PLN UPT Kendari can increase the effectiveness of SMAP, strengthen the anti-bribery culture, and provide examples of good governance practices in the SOE environment.

4. CONCLUSION

The conclusion of this study shows that implementing the Anti-Bribery Management System (SMAP) at PLN UPT Kendari has positively impacted employee confidence in the anti-bribery system, primarily through policy understanding and clarity of reporting procedures. These two factors proved to have a significant effect, indicating that the better the knowledge of the anti-bribery policy and the more precise the reporting procedures, the higher the level of employee confidence in the effectiveness of SMAP. However, socialisation's effectiveness has not been optimal, as seen from its insignificant influence on employee confidence. This shows that socialisation needs to be improved in frequency and approach to make it more interactive and accessible for all employees. An R-squared value of 68.2% indicates that the model can explain most of the variability of confidence in SMAP, although other factors need to be explored further. In addition, the results of the classical assumption test also support the validity of the regression model, so the results of this analysis can be considered reliable. Overall, to increase the effectiveness of SMAP at PLN UPT Kendari, it is recommended that the intensity of training be increased, reporting procedures be improved, and periodic evaluations of policy implementation be strengthened. These steps are expected to help PLN UPT Kendari strengthen the anti-bribery culture and create a work environment with more integrity that aligns with the goals of good governance.

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