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Lampiran 1

KUESIONER PENELITIAN

Lampiran :6 Lembar
Perihal :Permohonan Menjadi Responden

DenganHormat,

Saya adalah mahasiswa pascasarjana pada Program Studi Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin, yang sementara melakukan penelitian mengenai Pengaruh Substansi, Kultur, Dan Struktur Terhadap Pencegahan Tindak Pidana Korupsi Dengan Penegakan Hukum Sebagai Variabel Moderasi.

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh substansi, kultur, dan struktur terhadap pencegahan tindak pidana korupsi dengan menggunakan penegakan hukum sebagai moderasi.

Sehubungan dengan hal itu, saya memerlukan data/informasi dari Bapak/Ibu. Mohon partisipasi dari Bapak/Ibu untuk meluangkan waktu mengisi kuesioner penelitian sesuai dengan persepsi Bapak/Ibu. Tidak ada jawaban benar atau salah, yang terpenting adalah menggambarkan kondisi yang ada sebenarnya. Semua data/informasi yang diberikan hanya akan digunakan untuk kepentingan akademis dan akan dijaga kerahasiaannya sesuai dengan kaidah kaidah ilmiah.

Demikian atas kerja sama yang baik dan kesungguhan Bapak/Ibu dalam mengisi kuesioner ini,saya ucapkan terimakasih.

Makassar, 27 Agustus 2020

WA ODE DARMIATI INDAH

I. Identitas Responden

Nama/inisial (Boleh tidak diisi) :

Jabatan (Harap diisi) :

Jenis Kelamin : Laki-laki Perempuan

Pendidikan Terakhir :

1.Doktor/S3	
2.Magister/S2	
3.Sarjana/S1	
4.Diploma/(D3/D4)	
5.Lain-lain	

Umur:

< 25 Tahun	
25 – 35 Tahun	
36 – 45 Tahun	
46 – 55 Tahun	
> 55 Tahun	

Masa Kerja:

< 5 Tahun	
5 – 10 Tahun	
11 – 15 Tahun	
> 15 Tahun	

II. Daftar Kuesioner Penelitian

Cara pengisian kuesioner :

Bapak/Ibu/Saudara cukup memberikan tanda centang(√) pada pilihan jawaban yang tersedia sesuai dengan pendapat Bapak/Ibu/Saudara. Setiap pernyataan mengharapkan hanya satu jawaban. Setiap angka akan mewakili tingkat kesesuaian dengan pendapat Bapak/Ibu/Saudara.

STS Sangat tidak setuju

TS Tidak setuju

N Netral

S Setuju

SS Sangat setuju

SUBTANSI

No	Pernyataan	STS	TS	N	S	SS
1	Dalam penerapan hukum di Indonesia seharusnya memperhatikan keseluruhan aturan hukum yang berlaku.					
2	Prilaku individu seseorang mempengaruhi substansi hukum.					
3	Patuh dan taat pada aturan dan norma hukum merupakan tindakan nyata dalam pencegahan tindak korupsi.					
4	Karena adanya substansi Peluang besar bagi seorang pelanggar hukum untuk lari dari sebuah sanksi dari tindakan yang menyalahi hukum itu sendiri.					
5	Adanya aturan hukum yang jelas, baik tertulis maupun tidak tertulis dalam suatu lingkungan instansi, akan mencegah terjadinya tindak pidana korupsi.					

KULTUR

No	Pernyataan	STS	TS	N	S	SS
1	Nilai-nilai budaya dalam lingkungan sosial mempengaruhi tindakan seseorang.					
2	Nilai-nilai yang berhubungan dengan sarana pengaturan social dan pengangan konflik dalam suatu lingkungan kerja mempengaruhi perilaku seseorang dalam keinginan melakukan tindak kecurangan.					
3	Nilai budaya dalam suatu masyarakat menentukan bagaimana hukum digunakan.					
4	Penerapan kultur hukum dalam lingkungan kerja akan membantu mencegah terjadinya tindak pidana korupsi.					
5	Kultur masyarakat berpengaruh dalam penerapan dan kondisi hukum.					
6	Pola, pengetahuan, sikap, dan perilaku individu harus mengikuti aturan hukum yang berlaku.					
7	Adanya tindakan korupsi dalam suatu Lembaga/instansi dipengaruhi oleh lemahnya budaya hukum.					
8	Ketidakefektifan hukum dipengaruhi oleh banyaknya produk hukum yang tidak sesuai dengan nilai-nilai dalam masyarakat.					

STRUKTUR

No	Pernyataan	STS	TS	N	S	SS
1	Permasalahan dalam penegakan hukum bukan hanya semata-mata terhadap produk hukum yang tidak responsive, melainkan juga berasal dari factor aparat penegak hukumnya.					
2	Dalam melaksanakan tugas, aparat penegak hukum mengacu pada fungsi dan tanggung jawabnya..					
3	Dalam melaksanakan tugasnya, aparat penegak hukum menunjukkan sikap integritasnya, tidak memihak, dan bersikap adil.					
4	Tindakan dan prilaku, serta keputusan aparat penegak hukum selalu mengikuti pedoman yang terkandung dalam nilai-nilai Pancasila.					
5	Aparat penegak hukum telah menunjukkan tingkat pelaksanaan kinerja yang baik.					
6	Dalam pelaksanaan tugas, aparat penegak hukum menghindari tindakan suap-menyuap.					

PENCEGAHAN TINDAK PIDANA KORUPSI

No	Pernyataan	STS	TS	N	S	SS
1	Dalam melaksanakan tugasnya, setiap individu harus menerapkan sikap kejujuran, keterbukaan, dan saling membantu.					
2	Dalam lingkungan kerja, setiap individu wajib menciptakan lingkungan kerja yang positif, bebas dari tindak kecurangan.					
3	Penerapan sanksi sesuai dengan aturan yang berlaku terhadap segala bentuk kecurangan.					

4	Aturan hukum yang baik dalam suatu lingkungan kerja, dapat mencegah terjadinya kecurangan.					
5	Dalam lingkungan kerja, pentingnya membangun budaya dan nilai-nilai social yang baik, agar terhindar dari segala tindakan kecurangan.					
6	Peran serta aparat penegak hukum mempengaruhi tingkat tindak pidana korupsi.					

PENEGAKAN HUKUM

No	Pernyataan	STS	TS	N	S	SS
1	Hukum adalah sarana kepentingan masyarakat, baik individu atau bersama.					
2	Hukum dinilai sebagai sarana kepentingan penyelenggara kekuasaan negara atau pemerintah.					
3	Hukum baru memiliki makna ketika hukum tersebut berhasil ditegakkan.					
4	Untuk menegakkan hukum dibutuhkan kekuasaan. Sebab, tanpa kekuasaan hukum hanyalah angan-angan.					
5	Dalam penegakan hukum dibutuhkan manusia untuk mewujudkannya, dalam hal ini adalah aparat penegak hukum.					

Lampiran 2

Hasil Olah Data dengan SmartPLS ver.3.2.1 (2020)

Delimiter: [Semicolon](#) Encoding: UTF-8
 Value Quote Character: [None](#) Sample size: 70
 Number Format: [US \(example: 1,000.23\)](#) Indicators: 35
 Missing Value Marker: [None](#) Missing Values: 0

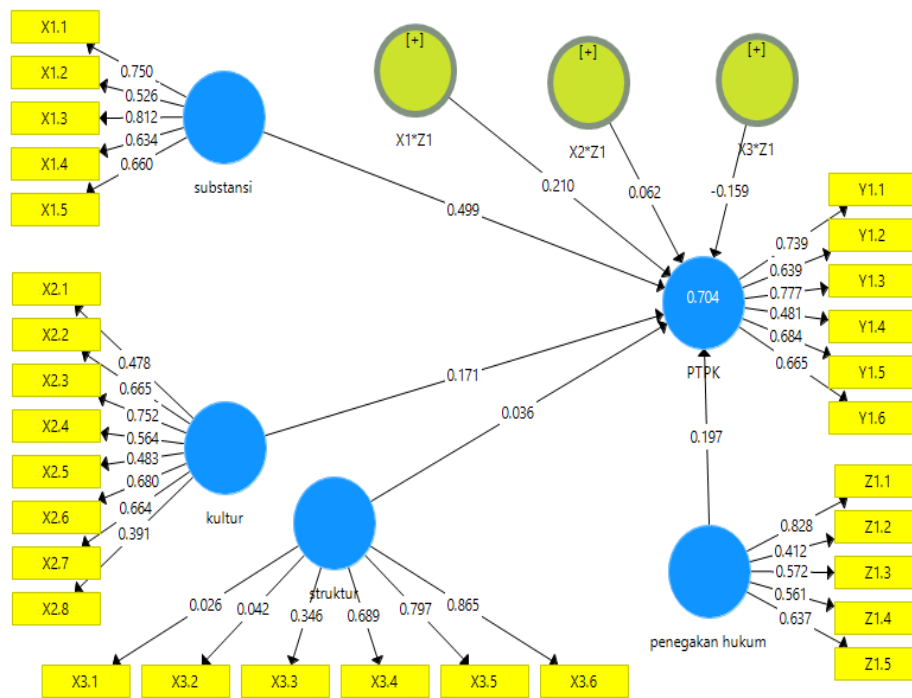
Indicators	Indicator Correlations	Raw File									
			No.	Missing	Mean	Median	Min	Max	Standard Devia...	Excess Kurtosis	Skewness
X1.1			1	0	4.486	5.000	2.000	5.000	0.671	1.562	-1.254
X1.2			2	0	4.329	4.000	2.000	5.000	0.626	1.351	-0.746
X1.3			3	0	4.286	4.000	2.000	5.000	0.613	1.470	-0.645
X1.4			4	0	4.300	4.000	2.000	5.000	0.662	0.801	-0.730
X1.5			5	0	4.114	4.000	1.000	5.000	0.934	1.002	-1.093
TOTAL X1			6	0	21.514	22.000	15.000	25.000	2.419	0.213	-0.761
X2.1			7	0	4.329	4.000	2.000	5.000	0.626	1.351	-0.746
X2.2			8	0	4.357	5.000	2.000	5.000	0.862	1.052	-1.319
X2.3			9	0	4.486	5.000	3.000	5.000	0.579	-0.559	-0.619
X2.4			10	0	4.443	5.000	2.000	5.000	0.689	1.077	-1.127
X2.5			11	0	4.371	4.000	1.000	5.000	0.759	5.066	-1.753
X2.6			12	0	4.486	5.000	3.000	5.000	0.579	-0.559	-0.619
X2.7			13	0	4.343	4.000	2.000	5.000	0.735	1.248	-1.093
X2.8			14	0	4.143	4.000	2.000	5.000	0.682	0.256	-0.468
TOTAL X2			15	0	34.957	36.000	28.000	40.000	3.253	-0.766	-0.482
X3.1			16	0	4.400	4.000	3.000	5.000	0.619	-0.588	-0.533

Delimiter: [Semicolon](#) Encoding: UTF-8
 Value Quote Character: [None](#) Sample size: 70
 Number Format: [US \(example: 1,000.23\)](#) Indicators: 35
 Missing Value Marker: [None](#) Missing Values: 0

Indicators:	Indicator Correlations		Raw File							
	No.	Missing	Mean	Median	Min	Max	Standard Devia...	Excess Kurtosis	Skewness	
X3.1	16	0	4.400	4.000	3.000	5.000	0.619	-0.588	-0.533	
X3.2	17	0	4.386	4.000	2.000	5.000	0.661	1.093	-0.931	
X3.3	18	0	4.529	5.000	2.000	5.000	0.603	2.737	-1.311	
X3.4	19	0	4.157	4.000	2.000	5.000	0.905	0.791	-1.150	
X3.5	20	0	4.257	4.000	2.000	5.000	0.857	0.615	-1.087	
X3.6	21	0	4.314	5.000	2.000	5.000	0.837	1.165	-1.255	
TOTAL X3	22	0	26.043	27.000	20.000	30.000	2.399	-0.479	-0.527	
Z1.1	23	0	4.343	4.000	2.000	5.000	0.772	1.616	-1.260	
Z1.2	24	0	4.443	5.000	2.000	5.000	0.689	2.616	-1.394	
Z1.3	25	0	4.171	4.000	2.000	5.000	0.609	3.212	-0.886	
Z1.4	26	0	4.014	4.000	2.000	5.000	0.949	0.168	-0.953	
Z1.5	27	0	4.271	4.000	2.000	5.000	0.631	1.170	-0.644	
TOTAL Z1	28	0	21.243	22.000	15.000	25.000	2.239	-0.493	-0.351	
Y1.1	29	0	4.357	4.000	2.000	5.000	0.718	0.387	-0.901	
Y1.2	30	0	4.243	4.000	2.000	5.000	0.726	-0.029	-0.644	
Y1.3	31	0	4.157	4.000	2.000	5.000	0.768	0.826	-0.862	

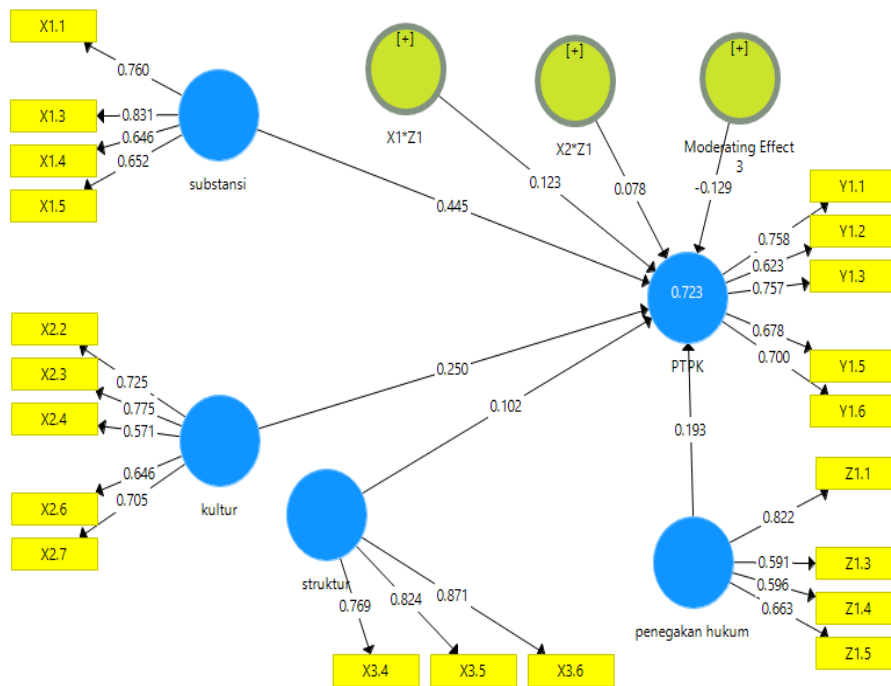
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 Value Quote Character: [None](#) Sample size: 70
 Number Format: [US \(example: 1,000.23\)](#) Indicators: 35
 Missing Value Marker: [None](#) Missing Values: 0

Indicators:	Indicator Correlations		Raw File							
	No.	Missing	Mean	Median	Min	Max	Standard Devia...	Excess Kurtosis	Skewness	
X3.6	21	0	4.314	5.000	2.000	5.000	0.837	1.165	-1.255	
TOTAL X3	22	0	26.043	27.000	20.000	30.000	2.399	-0.479	-0.527	
Z1.1	23	0	4.343	4.000	2.000	5.000	0.772	1.616	-1.260	
Z1.2	24	0	4.443	5.000	2.000	5.000	0.689	2.616	-1.394	
Z1.3	25	0	4.171	4.000	2.000	5.000	0.609	3.212	-0.886	
Z1.4	26	0	4.014	4.000	2.000	5.000	0.949	0.168	-0.953	
Z1.5	27	0	4.271	4.000	2.000	5.000	0.631	1.170	-0.644	
TOTAL Z1	28	0	21.243	22.000	15.000	25.000	2.239	-0.493	-0.351	
Y1.1	29	0	4.357	4.000	2.000	5.000	0.718	0.387	-0.901	
Y1.2	30	0	4.243	4.000	2.000	5.000	0.726	-0.029	-0.644	
Y1.3	31	0	4.157	4.000	2.000	5.000	0.768	0.826	-0.862	
Y1.4	32	0	4.071	4.000	2.000	5.000	0.703	0.758	-0.606	
Y1.5	33	0	4.286	4.000	2.000	5.000	0.613	1.470	-0.645	
Y1.6	34	0	4.486	5.000	2.000	5.000	0.671	1.562	-1.254	
TOTAL Y1	35	0	25.600	26.000	19.000	30.000	2.835	-0.494	-0.474	



Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extrac
Moderating Eff...	0.787	1.000	0.703	0.135
PTPK_	0.758	0.778	0.828	0.450
X1*Z1	1.000	1.000	1.000	1.000
X2*Z1	1.000	1.000	1.000	1.000
kultur	0.737	0.760	0.809	0.355
penegakan huk...	0.597	0.633	0.766	0.455
struktur	0.434	0.676	0.656	0.330
substansi_	0.718	0.760	0.811	0.467



Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
PTPK_	0.724	0.731	0.826	0.543
X1*Z1	1.000	1.000	1.000	1.000
X2*Z1	1.000	1.000	1.000	1.000
X3*Z1_	0.801	1.000	0.857	0.677
kultur	0.728	0.727	0.830	0.550
penegakan hukum	1.000	1.000	1.000	1.000
struktur	0.766	0.802	0.862	0.677
substansi_	0.707	0.744	0.814	0.526

R Square

Matrix	R Square	R Square Adjusted
PTPK_	0.717	0.685

f Square

Matrix	f Square	PTPK_	X1*Z1	X2*Z1
PTPK_				
X1*Z1		0.053		
X2*Z1		0.018		
kultur		0.125		
penegakan huk...		0.067		
struktur		0.004		
substansi_		0.279		
x3.z1_		0.102		

Path Coefficients

	Mean, STDEV, T-Values, P-Values	Confidence Intervals	Confidence Intervals Bias Corrected	Samples	
	Original Sampl...	Sample Mean (...)	Standard Devia...	T Statistics (O...	P Values
Moderating Effect 3 -> PTPK_	-0.223	-0.122	0.195	1.142	0.254
X1*Z1 -> PTPK_	0.231	0.184	0.117	1.969	0.049
X2*Z1 -> PTPK_	0.072	0.064	0.104	0.692	0.490
kultur -> PTPK_	0.210	0.227	0.096	2.187	0.029
penegakan hukum -> PTPK_	0.169	0.166	0.105	1.610	0.108
struktur -> PTPK_	0.050	0.047	0.090	0.561	0.575
substansi_ -> PTPK_	0.486	0.468	0.139	3.491	0.001

The Effect of Substance, Culture, and Structure on the Prevention of Corruption with Law Enforcement as a Moderating Variable

Wa Ode Darmiati Indah¹, Syarifuddin², Syamsuddin³
Faculty of Economics and Business Hasanuddin University Makassar
Makassar, 90245

Abstract:- This study aims to examine the effect of substance, culture, and structure on the prevention of corruption with law enforcement as a moderating variable. This research tries to raise the existing conflicts in Buru Regency regarding the findings of corruption crimes. The objects in this study are employees at the Buru District Attorney General's Office. The sampling technique used *convenience sampling* by distributing questionnaires. The data analysis method used is *moderated regression analysis* (interaction test). The results of this study indicate that substance and culture have a positive effect on the prevention of corruption. Meanwhile, structure does not have a positive effect on the prevention of corruption. In addition, law enforcement strengthens the influence of substance on the prevention of corruption.

Keywords:- Substance, Culture, Structure, Prevention of Corruption, Law Enforcement.

I. INTRODUCTION

Corruption is simply understood as an effort to use the ability to intervene because of its position to misuse information, decisions, influence and wealth for the benefit or benefit. Corruption occurs because the abuse of power is not for the common interest, but for the interests of themselves or their groups (Santoso, 2014). Corruption is a crime which in quality and quantity continues to increase. The increase in the number of criminal acts of corruption illustrates that the lack of awareness in preventing and eradicating deviant behavior (Erikha and Djauhari, 2017)

The impact of corruption is so large, and it is a serious problem for the welfare of society that must be the joint responsibility of all elements of the nation without exception. . So that it is also the responsibility of the people to come together to fight corruption. Certainly not an easy matter in solving the problem of corruption, even though it must involve all elements of the nation including the people, this is because corruption is a crime called the *White Collar Crime* , which is a crime committed by people who have excessive wealth and are considered "respectable", because they have In an important position both in government and in the economic world, according to HarkristutiHarkrisnowo, the perpetrators of corruption are not just people because they have access to do such

corruption, by misusing their powers, opportunities or means.

Based on the report of the District Prosecutor's Office of Buru from 2018-2020, there were 10 corruption cases, with a loss of Rp. 34 billion. The data above shows that there are still many corruption cases that always occur every year, due to low public awareness, especially the perpetrators of corruption. One of the corruption cases that occurred in Buru Regency was related to the Development of the Water Front City PantaiMerahPutih, Namlea City, Buru Regency which occurred in the 2015-2018 period, which caused State Financial Losses based on the BPK RI Investigative Audit Results Report in the context of Calculating State Losses for the WFC Development of Namlea City Phase I (Beach Reclamation) and Phase II at the PUPR Office of Buru Regency for 2015 and 2016 in accordance with LHP Number 06 / LHP / XXI / 02/2019 dated 25 February 2019, the amount of state financial losses in the WFC Development of Namlea City Phase I (Beach Reclamation) and Phase II at the PUPR Office of Buru Regency for 2015 and 2016 is IDR 6,638,791,370.26.

The problem of law enforcement in Indonesia lies in 3 factors, integrity. law enforcement officials, legal products, and the non-implementation of Pancasila values by law enforcement officials in carrying out their daily duties. Furthermore, Lawrence Friedman stated 3 aspects that are the basis for the downturn of a country's law, namely structure, substance and culture (Yadyn, 2012). The substance of the law is a set of legal regulations governing the eradication of corruption. Legal culture as an element of social attitudes and values; as part of the legal culture, which includes habits, opinions, ways of acting and thinking (Arthani, 2016). Structure is the framework or the skeleton, the part that survives, the part that gives a kind of overall shape and boundaries. The legal structure is an institutionalization in the existence of law. The legal structure here includes state law enforcement agencies such as Courts, Prosecutors, Police, Advocates, and law enforcement agencies that are specifically regulated by law such as the KPK, and others.

The substance or rule of law has an important role in preventing criminal acts of corruption, with an increased understanding of legal rules in investigating corruption by each investigating institution will be able to reduce the

number of cases of corruption crime (Muttalib, 2017) Optimizing authority and independence as well as integrity in making decisions by involving the application of appropriate legal rules can further improve prevention in cases of criminal acts of corruption (Arfan, 2013). In addition, by involving and increasing public participation as a form of social control will be able to suppress and narrow the space for corruption actors who divert social forces closer to and away from the law in certain ways (Mulyono, 2016).

Corruption is an act that violates the law which can result in state financial losses which of course will have an impact on the welfare of the community in general. Therefore, it takes maximum effort and effort to minimize and even completely eliminate corrupt practices. This study aims to analyze the influence of substance, culture, and structure on the prevention of corruption by using law enforcement as a moderating variable.

II. MATERIALS AND METHODS

➤ Location and Research Design

This research was conducted in the working area of the District Attorney General's Office. Hurry up. The design of this research is hypothesis *testing*.

➤ Population and Sample

The population of this study were all employees at the Buru District Attorney General's Office. Sampling in this study is using the method, *convenience sampling* which is a technique based on the availability of elements and the ease of obtaining them. Samples were taken / selected because these samples were at the same time and place. The sample used is as many as 70 people who come from employees at the District Prosecutor's Office of Buru and several additional people from the District Prosecutor's Office. Hurry up.

➤ Data Collection Method The data

Collection method used in this study was a survey method with a questionnaire. The questionnaire is a list of questions arranged systematically to be distributed to respondents. In addition, researchers also conducted literature studies of some literature related to research topics. The questionnaire was distributed to respondents both manually and *online* via the website *Google*. The process of distributing questionnaires *online* begins with creating a questionnaire using the form *online* provided by the website *Google Form*.

➤ Data Analysis Data

Were analyzed using the approach *Partial Least Square* (PLS). PLS is an equation model *Structural Equation Modeling* component or variant based (SEM). To test the construct validity and reliability of the instrument, the measurement test or the *outer model* was used, which consists of tests *Convergent Validity*, *Discriminant Validity* and *Average Variance Extracted* (AVE). After the data is tested using the measurement test or the *outer model*, the data is then tested using the structural model test or *inner*

model to determine the relationship between latent variables. Structural models were evaluated using the *R-square* for endogenous constructs, *Stone-Geisser-square test* for *predictive relevance* and t test and the significance of the structural path parameter coefficients. The model used in this research is multiple linear regression analysis (*multiple regression analysis*).

III. RESULTS

➤ Data Description

Table 1 shows the profile of the respondents who were the samples of this study. Most of the employees of the District Prosecutor's Office. Buru was male (71%) between the ages of 36 - 45 years (44%). District Attorney's Office employees. The majority of Buru have a Bachelor / S1 background (47%) with a majority working period of > 15 years (49%).

Table 2 shows a description of the respondents' answers to this study. The substance variable has a minimum value of 1 and a maximum value of 5. The mean value ranges from 4 to 5 and a Standard Deviation value of 0.483. The culture variable has a minimum value of 1 and a maximum value of 5. The mean value ranges from 4 to 5 and a Standard Deviation value of 0.406. The structural variable has a minimum value of 2 and a maximum value of 5. The mean value ranges from 4 to 5 and a Standard Deviation value of 0.399. The Law Enforcement variable has a minimum value of 2 and a maximum value of 5. The mean value ranges from 4 to 5 and a Standard Deviation value of 0.447. The Corruption Crime Prevention variable has a minimum value of 2 and a maximum value of 5. The mean value ranges from 4 to 5 and the Standard Deviation value is 0.472.

➤ Measurement Test or Outer Model

Figure 1 shows the value *loadings* (indicator) of the five latent constructs and the value *path* of the exogenous constructs of substance, culture, structure and law enforcement against an endogenous construct of Corruption Crime Prevention. the results of the convergent validity examination still have the criteria for values that have not been able to meet the specified values, namely the indicators X1.2, X2.1, X2.5, X2.8, X3.1, X3.2, X3.3, Z1.2 and Y1.4 has value *outer loadings* ≤ 0.5 and the AVE and values *communality* in the latent constructs of all variables are not able to exceed 0.5. It can be concluded that overall it still does not meet the specified criteria, so that the nine indicators above which have an outer loading value of ≤ 0.5 must be excluded or eliminated in the measurement model because they are invalid (Table 3).

The results of the internal consistency reliability value show that the latent structure construct has a *composite reliability* value of 0.656 or ≤ 0.7 and a *Cronbach's alpha* value of 0.434, a value of $ca \leq 0.60$. In addition, the latent construct of law enforcement has a *cronbach's alpha* value of 0.597 with a value of $ca \leq 0.60$. It can be concluded that the latent constructs of structure and law enforcement are not reliable to be analyzed to the next stage. Therefore, it is

necessary to do elimination of the indicators in this construction, without having to remove it from the model. This elimination is based on the results of the description of the criteria *goodness of fit outer model*, which states that it is necessary to re-specification the measurement model, namely by eliminating indicators that have an outer loading value of ≤ 0.5 , so that the three latent constructs are feasible to proceed to the next stage, namely the structural model analysis (Table 4).

➤ *The Respecification Measurement Model Test*

Out of a total of 30 indicators used to measure the five latent constructs, namely substance, culture, structure, law enforcement, and corruption prevention, there are 8 indicators that do not meet the convergent validity requirements, so they must be eliminated in the measurement model. Figure 2 shows the value *loadings* of the 21 indicators used to measure the five latent constructs (substance, culture, structure, law enforcement, and corruption prevention) and the values *path* of the four exogenous constructs of substance, culture, structure, and law enforcement of the constructs. endogenous, namely the prevention of corruption.

The results of examination *the convergent validity* of the 21 indicators used to measure the five latent constructs (substance, culture, structure, law enforcement, and corruption prevention) show that the outer loading value is ≥ 0.5 , the square root value of AVE > 0.5 and the value *communality* > 0.5 . It can be concluded that of the 21 indicators used to measure the five latent constructs are valid, so that the five latent constructs are feasible to proceed to the next stage, namely structural model analysis (Table 5).

The results of the internal consistency reliability value of the respecifications show that the five latent constructs, namely substance, culture, structure, law enforcement, and the prevention of corruption have a value *composite reliability* of 0.814; 0.830; 0.862; 0.857 and 0.826 (the five values of $cr \geq 0.7$) and the *cronbach's alpha value* of 0.707; 0.728; 0.766; 0.801 and 0.724 (all five values of $ca \geq 0.6$). It can be concluded that all of the five latent constructs (substance, culture, structure, law enforcement, and corruption prevention) are declared reliable so that they can be analyzed to the next stage, namely structural model analysis (Table 6).

➤ *The Structural Model Test (Inner Model)*

Table 7 shows the R2value *Adjusted* of 68.5% in the endogenous construct of corruption prevention, indicating that the four exogenous constructs of substance, culture, structure, and law enforcement are moderate by explaining 68.5% of the variance of endogenous construct of corruption prevention.

Law enforcement on the prevention of criminal acts of corruption has a small effect, namely F2 0.067. The substance of the prevention of corruption has a moderate effect, namely F2 0.279. Culture towards the prevention of corruption has a moderate effect, namely F2 0.125. The structure of the prevention of corruption has a small effect, namely F2 0.004 (Table 8).

Table 9 shows that the suitability of the overall model shows a value of 63.7%. This shows that the model formed in this study as a whole has great predictive power in explaining the relationship between the exogenous constructs of substance, culture, structure, and law enforcement against endogenous constructs of corruption prevention.

➤ *Direct Impact Test (Direct Effect) and Moderation Effects Test*

Table 10 shows that the direct effect of exogenous construct to construct an endogenous substance of the Prevention of Corruption has a sample mean value, namely 0.468 with a t-test of 3.491 (> 1.64) and p-value namely 0.001 (< 0.05). This shows that Hypothesis 1 is accepted, which means that the substance has a positive effect on the Prevention of Corruption Crime. The direct effect of exogenous constructs of Culture on endogenous constructs of Corruption Crime Prevention has a sample mean value of 0.227 with a t-count of 2.187 (> 1.64) and a p-value of 0.029 (< 0.05). This shows that Hypothesis 2 is accepted, which means that culture has a positive effect on the prevention of corruption. The direct effect of the exogenous construct of Structure on the endogenous construct of Corruption Prevention has a sample mean value of 0.047 with a t-count of 0.561 (< 1.64) and a p-value of 0.575 (> 0.05). This shows that Hypothesis 3 is rejected, which means that the structure does not have a significant effect on the prevention of corruption.

Table 11 shows that the effect of the interaction of substance and law enforcement on the prevention of corruption in the moderation effect test results has a sample mean value of 0.184 with a t-count of 1.969 (> 1.64) and a p-value of 0.049 (< 0.05). This shows that hypothesis 4 is accepted, which means that law enforcement strengthens the influence of substance on the prevention of criminal acts of corruption. The effect of the interaction of Culture and Law Enforcement on the Prevention of Corruption on the results of the moderation effect test has a sample mean value of 0.064 with a t-count of 0.692 (< 1.64) and a p-value of 0.490 (> 0.05). This shows that hypothesis 5 is rejected, which means that law enforcement cannot strengthen the influence of culture on the prevention of corruption. The effect of the interaction of Structure and Law Enforcement on the Prevention of Corruption on the moderation effect test results has a sample mean value, namely -0.122 with a t-count of 1.142 (< 1.64) and a p-value of 0.254 (> 0.05). This shows that hypothesis 6 is rejected, which means that law enforcement cannot strengthen the influence of structure on the prevention of corruption.

IV. DISCUSSION

In this study, it can be seen that there are several aspects that significantly affect the prevention of corruption, namely substance and structure. In addition, law enforcement as a moderating variable can strengthen the substantial influence on the prevention of corruption.

The substance of the law, which is the real norm, rule, and behavior of each individual affects the process of preventing corruption. There have been many cases that have occurred in Indonesia, which are caused by a weak system so that the offenders seem to underestimate the existing law. The substance of the law also includes *living law*, not just rules contained in *law books*. With the existence of good legal norms and rules, corruption will be easier to overcome. Legal substance is the actual result published by the legal system, for example a judge's decision based on law. The substance or rule of law has an important role in preventing criminal acts of corruption, with an increased understanding of the rule of law in investigating corruption by each investigating institution will be able to reduce the number of cases of corruption (Muttalib, 2017).

Legal culture or culture is interpreted as a social mindset and social forces that determine how law is used, avoided, or abused. Legal culture is none other than the overall factors that determine how the legal system gets its logical place within the framework of the culture belonging to the general public. Therefore, the culture or legal culture that exists in a general public will influence a person in carrying out law enforcement, including the prevention of corruption. Culture has a positive impact on the prevention of criminal acts of corruption, by involving and increasing community participation as a form of social control will be able to suppress and narrow the space for perpetrators of corruption who divert social forces closer to and away from the law in certain ways (Mulyono, 2016).

The legal structure is an institutionalization in the existence of law. The legal structure here includes state law enforcement agencies such as Courts, Prosecutors, Police, Advocates, and law enforcement agencies that are specifically regulated by law such as the KPK, and others. The authority of law enforcement agencies is guaranteed by law. So that in carrying out their duties and responsibilities apart from the influence of government power and other influences. This study proves that in the process of preventing corruption, the legal structure does not affect it. That means, the role of law enforcement agencies has not fully influenced the prevention of corruption.

Law enforcement strengthens the influence of substance on the prevention of corruption. The results of this study prove that good law enforcement will help in the process of preventing corruption. The substance of the law is a set of legal regulations governing the eradication of corruption. The substance is formed from substantive rules, and rules about how legal institutions must behave, which are the material or substance of criminal law, both material and formal (Rahim and Asma, 2020). The substance of the

law will determine the direction of law enforcement to be carried out by the criminal justice system, while the output of the criminal justice system will affect the level of public trust and acceptance. Jimly Asshiddiqie in Muchlis (2016) states that law enforcement is the process of making efforts to uphold or function legal norms in a real way as behavior in traffic or legal relations in the life of society and the state. Law enforcement against criminal acts of corruption is an effort made by law enforcement officials to eradicate crimes that harm the country.

Law enforcement does not strengthen the influence of culture on the prevention of corruption. The results of this study prove that the legal culture or legal culture is not related to the law enforcement process. Legal culture as an element of social attitudes and values; as part of the legal culture, which includes habits, opinions, ways of acting and thinking (Arthani, 2016). The application of the concept of legal culture is used to see that the handling of corruption cases by involving social control is able to reduce the occurrence of corruption cases (Syamsudin, 2007). Law enforcement as a process is actually the application of discretion regarding decision making which is not strictly regulated by legal principles, but contains an element of personal judgment. On this basis, it can be understood that interference with law enforcement may occur, if there are mismatches in values, rules and behavior patterns. This happens because of the incompatibility between deeply held values and disturbing undirected behavior patterns. Law enforcement that involves legal substance, culture and structure has no significant effect on the prevention of corruption. Optimizing the handling, prevention and eradication of corruption in many ways depends on the extent to which the consistency of law enforcement against perpetrators of corruption, commitment to upholding the law and discipline of law enforcers in implementing legal rules has decreased (Santoso, 2014).

Law enforcement does not strengthen the influence of structures on the prevention of corruption. The results of this study prove that the legal structure has not yet fully played a role in the law enforcement process. The law cannot be enforced or enforced if there are no credible, competent and independent law enforcement officers. How good is a statutory regulation if it is not supported by good law enforcement officials, then justice is just wishful thinking.

V. CONCLUSIONS AND RECOMMENDATIONS

A conclusion that can be drawn from this study is that substance and culture have an effect on the prevention of corruption. In addition, law enforcement can strengthen the influence of substance on the prevention of corruption. Efforts to prevent criminal acts of corruption must continue to be improved for the welfare of the community and to save state finances. Prevention of criminal acts of corruption can be done with good law enforcement efforts by still paying attention to the legal system (substance, culture, and structure). In addition, it is necessary to know the things that cause corruption to occur, so that it can give birth to appropriate and targeted prevention efforts.

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Table 1. Profile of Respondents

No.	Information	Total	Percentage
1.	Age		
	<25 Years		
	25 - 35 Years	16	23%
	36 - 45 Years	31	44%
	46 - 55 Years	18	26%
	> 55 Years	5	7%
	Total	70	100%
2	Gender		
	Male	50	71%
	Female	20	29%
	Total	70	100%
3	Last education		
	Doctor / S3		
	Masters / S2	15	21%
	Bachelor / S1	33	47%
	Diploma / (D3 / D4)	4	6%
	Others	18	26%
	Total	70	100%
4	Working period		
	<5 years	10	14 %
	5 - 10 Years	4	6%
	11 - 15 Years	22	31%
	> 15 Years	34	49%
	Total	70	100%

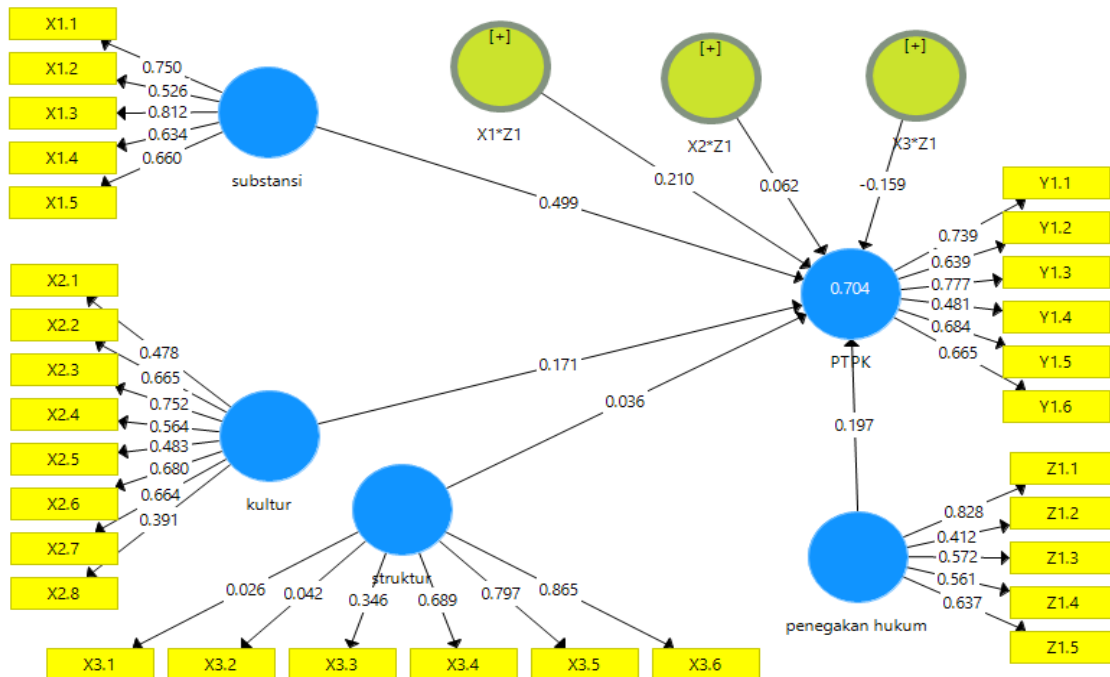
Source: Processed Data (2020)

Table 2 Descriptive Statistics of Research

Variables Variable	N	Minimum	Maximum	Mean	Std.Deviation
Substance	70	1	5	4.30	0.483
Culture	70	1	5	4.36	0.406
Structure	70	2	5	4.34	0.399
Law Enforcement	70	2	5	4.24	0.447
Prevention of Corruption	70	2	5	4.26	0.472

Source: Results of Data Processing with SmartPLS ver.3.2.1 (2020)

Figure 1 Measurement Test Results (Outer Model)



Source: Measurement Model Test Results with SmartPLS ver.3.2.1 (2020)

Table 3. Results of Convergent Validity Examination for

Latent Variable (Construct)	Indicator	Outer Loading	AVE	Communality	Information
Substance	X1.1	0.750 ≥ 0.5	0.467 < 0.5	0.467 < 0.5	Valid
	X1.2	0.526 ≤ 0.5			Valid
	X1.3	0.812 ≥ 0.5			Valid
	X1.4	0.634 ≥ 0.5			Valid
	X1.5	0.660 ≥ 0.5			Valid
Culture	X2.1	0.478 ≤ 0.5	< 0.5	0.355 < 0.5	Invalid
	X2.2	0.665 ≥ 0.5			Valid
	X2.3	0.752 ≥ 0.5			Valid
	X2.4	0.564 ≥ 0.5			Valid
	X2.5	0.483 ≤ 0.5			Invalid
	X2.6	0.680 ≥ 0.5			Valid
	X2.7	0.664 ≥ 0.5			Valid
	X2.8	0.391 ≤ 0.5			Invalid
Structure	X3.1	0.026 ≤ 0.5	0.330 < 0.5	0.330 < 0.5	Invalid
	X3.2	0.042 ≤ 0.5			Invalid
	X3.3	0.346 ≤ 0.5			No Valid
	X3.4	0.689 ≥ 0.5			Valid

Law Enforcement	X3.5	$0.797 \geq 0.5$	0.455 < 0.5	0.381 < 0.5	Valid
	X3.6	$0.865 \geq 0.5$			Valid
	Z1.1	$0.828 \geq 0.5$			Valid
	Z1.2	$0.412 \leq 0.5$			Invalid
	Z1.3	$0.572 \geq 0.5$			Valid
	Z1.4	$0.561 \geq 0.5$			Valid
Prevention of Corruption Crime	Z1.5	$0.637 \geq 0.5$	0.450 < 0.5	0.450 < 0.5	Valid
	Y1.1	$0.739 \geq 0.5$			Valid
	Y1.2	$0.639 \geq 0.5$			Valid
	Y1.3	$0.777 \geq 0.5$			Valid
	Y1.4	$0.481 \leq 0.5$			T Invalid
	Y1.5	$0.684 \geq 0.5$			Valid
	Y1.6	$0.665 \geq 0.5$			Valid

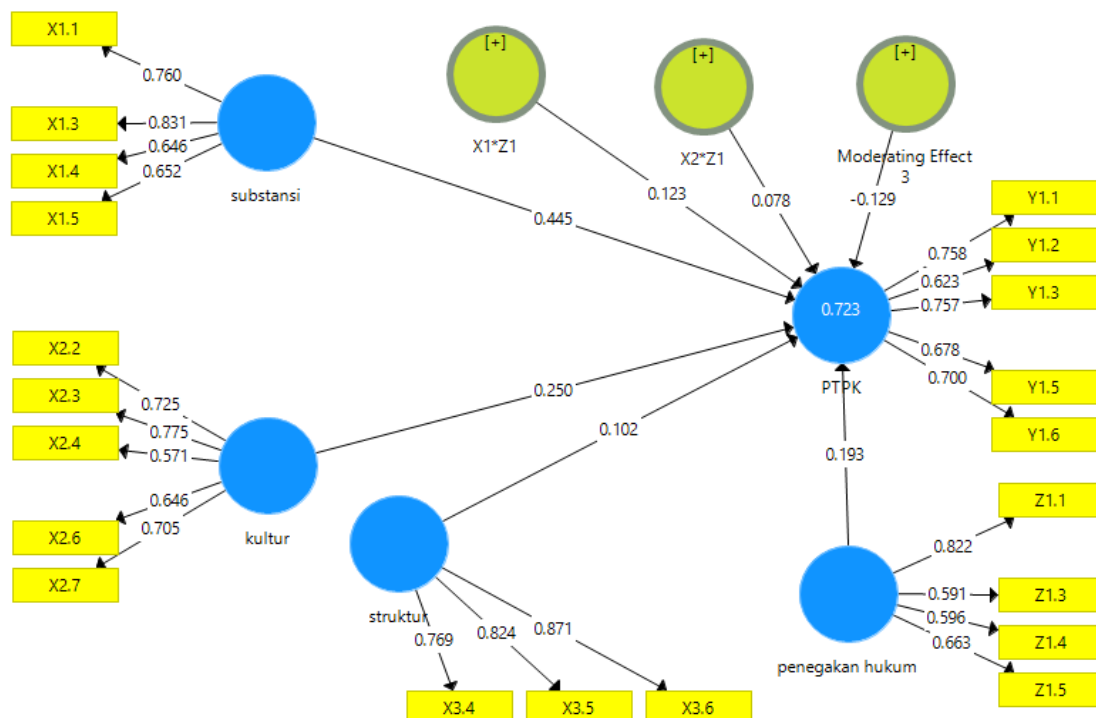
Source: Results of Data Processing with SmartPLS ver.3.2.1 (2020)

Table 4. Reliability Value of Consistency Internal

Variables (Constructs) Latent	Composite Reliability	Cronbach's Alpha	Information
Substance	$0.811 \geq 0.70$	$0.718 \geq 0.60$	Reliable
Culture	$0.809 \geq 0.70$	$0.737 \geq 0.60$	Reliable
structure	$0.70 \leq 0.656$	$0.434 \leq 0.60$	Not Reliable
Law Enforcement	$0.766 \geq 0.70$	$\leq 0.5970.60$	Not Reliable
Prevention of Corruption	$0.823 \geq 0.70$	$0.758 \geq 0.60$	Reliable

Source: Data Processing with SmartPLS ver.3.2.1 (2020)

Figure 2 Results of the Respecification Measurement Model Test



Source: Results of Data Processing with SmartPLS ver.3.2.1 (2020)

Table 5 Results of Convergent Validity Examination of Latent Respecification Model

Variable (Construct)	Indicators	Outer Loading	AVE	Communality	Description
Substance	X1.1	0.760 ≥ 0.5	0.526 > 0.5	0.526 > 0.5	Valid
	X1.3	0.831 ≥ 0.5			Valid
	X1.4	0.646 ≥ 0.5			Valid
	X1.5	0.652 ≥ 0.5			Valid
Culture	X2.2	0.725 ≥ 0.5	0.550 > 0.5	0.550 > 0.5	Valid
	X2.3	0.775 ≥ 0.5			Valid
	X2.4	0.571 ≥ 0.5			Valid
	X2.6	0.646 ≥ 0.5			Valid
	X2.7	0.705 ≥ 0.5			Valid
Structure	X3.4	0.50769 > 0.5	0.677 > 0.5	0.677 > 0.5	Valid
	X3.5	0.824 > 0.5			Invalid
	X3.6	0.871 > 0.5			Valid
Law Enforcement	Z1.1	0.822 ≥ 0.5	0.677 > 0.5	0.677 > 0.5	Valid
	Z1.3	0.591 ≥ 0.5			Valid
	Z1.4	0.596 ≥ 0.5			Valid
	Z1.5	0.663 ≥ 0.5			Valid
Corruption Prevention	Y1.1	0.758 ≥ 0.5	0.543 > 0.5	0.543 > 0.5	Valid
	Y1.2	0.623 ≥ 0.5			Valid
	Y1.3	0.757 ≥ 0.5			Valid
	Y1.5	0.678 ≥ 0.5			Valid
	Y1.6	0.700 ≥ 0.5			Valid

Source: Results of Data Processing with SmartPLS ver.3.2.1 (2020)

Table 6. Internal Consistency Reliability Value of Respecification

Variable(Construct) Latent	Composite Reliability	Cronbach's Alpha	Description
Substance	0.814 ≥ 0.70	0.707 ≥ 0.60	Reliable
Culture	0.830 ≥ 0.70	0.728 ≥ 0.60	Reliable
Structure	0.862 ≥ 0.70	0.766 ≥ 0.60	Reliable
Law Enforcement	0.857 ≥ 0.70	0.801 ≥ 0.60	Reliable
Prevention of Corruption	0.826 ≥ 0.70	0.724 ≥ 0.60	Reliable

Source: Results of Data Processing with SmartPLS ver.3.2.1 (2020)

Table 7 Value of R-Square Adjusted (R²) Endogenous Construct

Variable (Construct) Endogenous	Value of R-Square Adjusted (R ²)	Information on
Corruption Prevention	0.685	Moderate

Source: Results of Data Processing with SmartPLS ver.3.2.1 (2020)

Table 8 Effect Size

Observation	F2	Effect Size
Law Enforcement → Prevention of Pi Fund for Corruption	0.067	Small
Substance → Prevention of Corruption	0.279	Medium
Culture → Prevention of Corruption	0.125	Medium
Structure → Prevention of Corruption	0.004	Small

Source: Results of Data Processing with SmartPLS ver.3.2.1 (2020)

Table 9 Overall Model Fit of

Latent Constructs	AVE	R2
Prevention of Corruption	0.543	0.685
Law Enforcement	0.677	0.685
substance	0.526	0.685
Culture	0.550	0.685
Structure	0.677	0.685
Average	0.594	0.685
Value GoF (according to the formula)	.637	
Conclusion	GoF Large	

Source: calculations Manual (2020)

Table 10 Total Effects Test Results Direct Effect (Direct Effect)

Hypothesis	Relationship	Expectancy	Original Sample	Sample Mean	t-Calculate	P-Value	Conclusion
H1	Substance → CAR	(+)	0.486	0.468	3.491	0.001	H1 Accepted
H2	Culture → PTPK	(+)	0.210	0.227	2.187	0.029	H2 Accepted
H3	Structure → PTPK	(+)	0.050	0.047	0.561	0.575	H3 Rejected

Source: Results of Data Processing with SmartPLS ver.3.2.1 (2020)

Table 11 Results of Test Results of Moderation Effects

Hypothesis	Relationship	Of Expectations	Original Sample	Sample Mean	t- Calculate	P Value	Conclusion
H4	Substance* → PTPK Law Enforcement	1.969	0.231	0.184	(+)	0.049	Received H4
H5	Kultur * Law Enforcement → PTPK	0.104	0.072	0.064	(+)	0.490	Rejected H5
H6	Structure * Law Enforcement → PTPK	(-0.223 -0.122		+	1.142	0.254	H6 Denied

Source: Data by SmartPLS ver.3.2.1 Olah (2020)