

# The Dynamics Of Criminogenic Organizational Within The Financial Crime In Indonesia

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## Abstract.

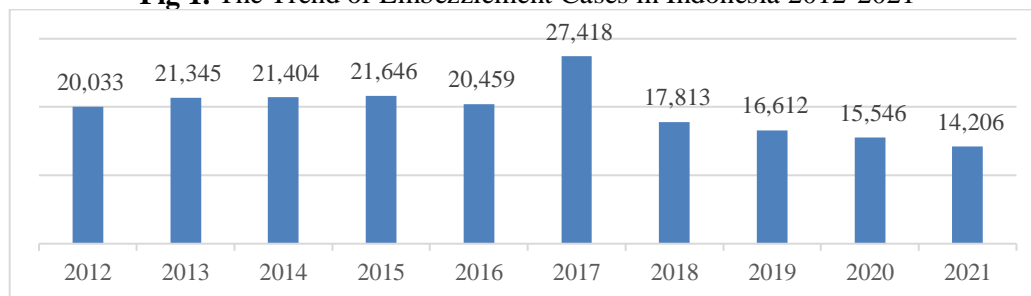
The criminogenic organizational dynamics within the financial crime of Indonesia are reflected in the increased criminality cases from 2012 to 2020. Criminogenic organizations support the situations for both corporations and individual corporations to commit their crimes. This research identified the contributions of the criminogenic organizational aspect of financial crime in Indonesia. The applied method was the qualitative grounded theory. The researchers took the cases occurring within the period of 2012 and 2020. Then, the researchers comprehended the primary data with in-depth interviews. The researchers found the criminogenic organizational indicators within the corporate crimes were: profit-oriented ambition, expansion, and domination; business continuity and individual 'secured' position; fear of failure to reach the target; certain group loyalty; ethical perception and business morals; the bias of responsibility distribution; and tendency to promote ethnocentric approach. The results could be the initial stage to composing criminal policy in preventing corporate crime by prioritizing the corporate cultures with excellent corporate ethics.

**Keywords:** Criminogenic organization, financial crime, embezzlement, and corruption.

## I. INTRODUCTION

The embezzlement trend in Indonesia fluctuates significantly. The researchers found increased cases from 2012 to 2021 with the highest case rates in 2017, 27.418 cases. On the other hand, the lowest one was in 2021, with 14.206 cases. In the previous years, the cases seemed stable with 20.033 cases in 2012. then, the cases increased to 21.345 in 2013. Furthermore, the case increased to 21.4044 in 2015 and 21.646 in 2015. In 2016, the case rates decreased to 20.459.

**Fig 1.** The Trend of Embezzlement Cases in Indonesia 2012-2021



Source: *Crime Statistics Indonesia by Central Bureau of Statistics (2019;2023)*

The researchers also found some provinces with high embezzlement case rates. They were Metro Jaya, North Sumatera, Southern Sumatera, Western Java, and Central Java (Figure 1). The highest case rate was in 2017 with a case distribution of 5.823 cases, centralized in the Metro Jaya region; 4.197 cases in Eastern Java; and 3.608 cases in Western Java (BPS, 2019). On the other hand, from 2019 to 2020, the trend tended to move to North Sumatera with 2.740 cases, Metro Jaya with 1.503 cases, and Western Java with 1008 cases (BPS, 2023). White-collar crime does not only deal with individuals and organizations but also structural party and organizational climate (Monahan & Quinn, 2006). From these explanations, corporate crime refers to a whole-committed organizational crime. Thus, the analysis should be organizational analysis instead of individual analysis (Kramer, 1982:79). Corporate crime studies attempt to reveal the dark side of the organization, bad organizational behavior; and organizational violation and deviation (Greve et al., 2010). With an organizational approach, various aspects, such as administration, management, leadership, culture, management, and behavioral interaction within an organization are the corporate crime background (Linstead et al., 2014). An organizational structure is also a predicting aspect of corporate crime prevalence. Needleman

& Needleman (1979) formulated the crime-coercive system and crime-facilitative system as the organizational structure model to provide the members an opportunity of committing illegal action. The crime-coercive system explains that illegal actions refer to consequences for individuals to be perceived as successful members.

For the crime-facilitative system, members may not violate the rules but they will find the crime-facilitative structural conditions from both the internal individual and external individuals of the systems to get inside the system or use the system for criminal purposes. Besides the structures, the organizational criminogenic covers some indicators, such as power ambition, secured position within an organizational level, failing risk, collective loyalty, responsibility distribution, and corporate ethnocentrism (Glebovskiy, 2019). The indicators are synergistic with the strategy, structure, and organizational culture (Huisman, 2016). One of the criticisms against the existing corporate crime is - frequently obtained data from an organizational type. The criticism also describes the organization as criminal behavior instead of victims. On the other hand, the literature about professional criminality tended to be focused on the individuals as the doers. As a consequence of the limitations, the knowledge is limited on the white-collar crime types within different organizations and the individual characteristics differences with white-collar crime contribution (Holtfreter, 2005). Holtfreter (2005) explains that the potential solution to mediate the correlation of white-collar crime research is - promoting individual and organizational studies simultaneously. The challenge of the solution is to gain access to the data from various organizational types. Sutherland's attention was focused on the white-collar crime expansion and became the stimulus for further debates. The leading impacts are the intersections of conventional crime assumed as white-collar crime.

One of the debates about the data published by *the Federal Uniform of Crime Reporting Uniforming Reporting*, UCR, notes that fraudulence, forgery, and embezzlement the parts of white-collar crime. Steffensmeier (1989:347) argues that UCR data are highly biased in the attempt to classify white-collar crime. These problems lead to the studies of white-collar crime. This matter leads to new problems. Technological and scientific developments also expand and hinder the accurate definition of white-collar crime. Therefore, this research only focused on the studies to identify and review white-collar crime and identify the doers. In this research, white-collar crimes are grouped into corporate and professional white-collar crimes. Corporate white-collar crime applies an organizational perspective. This perception involves the power ambition, secured position at an organizational level, failure risk, collective loyalty, responsibility distribution, corporate ethnocentrism; and organizational strategy, structure, and culture. The researchers grouped some indicators as the organizational criminogenic factor. Zyglidopoulos & Fleming (2016) and Huisman (2016) explain that organizational criminogenic factor becomes the cause of corporate crime. Organizations have the role to provide opportunities, reasons, chances, and media while participating in and committing the crimes. Criticisms of the criminogenic organization state the essence of a corporation is the opportunities to maximize the benefits although the doers violate the law (Tombs and Whyte 2015; Gross 1978).

However, these characteristics are unique for corporations to commit corporate crimes. The organizational strategy, such as reward, refers to an action by providing certain incentives after an employee reaches the pre-determined corporate target. This matter could potentially turn into a white-collar crime opportunity. This situation is difficult to separate the connection between organizations and individuals. The applied target may pressure individuals to commit illegal actions as the primary alternative to reach the corporate mission (Agnew, et al., 2009). Strained individuals are observable when they are pressured to reach targets without fair and equal facilities. Therefore, economic pressure has a correlation with corporate crime (Huisman, 2016). The structure, information transparency, and decision-making procedure of an organization are important to create white-collar crime opportunities. The procedure's irrelevance in various matters could lead to irrationality, group perception, and crime secrecy (Vughan, 1999). Organizational complexity is assumed as an important factor in crime. The complex organization tends to be vulnerable to minor crimes due to the average responsibility divisions with decentralized job distribution. Individual autonomy under the job units creates hierarchal job levels. This complexity also has criminal potency in terms of efforts to seize the bureaucracy process. Besides that, this matter also has limitations within the job

capacity and professionalism. The quality of sources with unbalanced standard variety would create incapability, negligence, incompetence, risk, and misunderstanding (Huisman & Van Erp, 2013). Then, the organizational structure within a corporation becomes the last factor contributing to crime.

This matter deals with competitive power, growth, industrial decrease; regulation and working norm; social control; and information transparency (Van Erp & Loyens, 2018). In this article, the researchers attempted to review white-collar crime based on organizational factors based on the organizational criminogenic indicators to manage the challenges and problems. The researchers studied white-collar crime in the form of financial crime. The reason was - financial crime was the most discussed intersection between theoretical development and committed white-collar crime. Financial crime refers to financial-related crime. Siegel (2011:446-461) explains that financial crime may include money laundering, corruption, financial crime, fraudulence, tax embezzlement, forgery, or identity theft. The most spotted financial crimes publicly in Indonesia are corruption, banking crime, and fraud of investment. This matter also encourages the researchers to study the white-collar crime determinant in Indonesia in correlation with individuals and organizations. This research provides the white-collar determinant factors that involve organizational factors. The previous study criticisms dealt with limited organizational discussion and the focus on individuals as criminal perpetrators. Based on the criticisms, this research discusses the correlation between two aspects. The qualitative matter also defines social problems based on the definitive or interpretative results (Cresswell, 1994). The applied qualitative approach was useful to collect the data since the data were not only interpretative data but numerical data. The qualitative approach could describe reality and become sensitive to grab the social world aspect numerically (Neuman, 1997). This research attempted to find the white-collar crime determinant from the organizational doers. The research attempted to prove the role of organizational criminogenic in white-collar crime.

## II. METHODS

### The Research Approach

The applied research approach was qualitative with theoretical development or grounded theory approach. The researchers applied the approach with job procedure carefully, starting from the research significance, the relevance between the applied theory and the observation result, generalized finding, criticism, and validation aspect. The organizational criminogenic determinant formulation was useful for data theorization. Organizational criminogenic is useful for indicators in arranging the behavioral-oriented theory. In this research, the researchers focused on financial crime. Therefore, this research put the obtained data to construct a theory. The researchers collected data about financial crime regularly, systematically, and based on the plan from 2012 to 2020.

The researchers obtained the theoretical construction or reconstruction from the inductive analysis of field-observation data series based on the adopted Glaser & Strauss model (1990). The implementation of grounded theory in research consists of six stages, such as (Goulding, 1999; Creswell, 2008: 440):

1. The process approach or grounded theory is based on the determinant and elaboration word definitions.
2. Theoretical sampling (theoretical data and phenomena with interview)
3. Constant comparative procedure (this stage provides an inductive explanation. The grounded theory data analysis procedure creates, connects, and compares).
4. Determining the primary category
5. Arranging the theorization
6. Creating important notes

### Data Source

Data sources of the research include:

1. Literature study

The literature study of the current research used some cases, such as the First Travel, Abu Tour, Jiwa Sraya, and justice mafia cases. From the cases, the researchers found the organizational criminogenic contribution as the white-collar crime determinant.

## 2. The in-depth interview

The researchers applied the in-depth interview to determine the criminology elements of white-collar crime from the perpetrators. Then, the researchers developed the findings to find the organizational criminogenic elements. The applied interview with law enforcement was useful to reveal the investigation results. These data would facilitate and empower the current research framework.

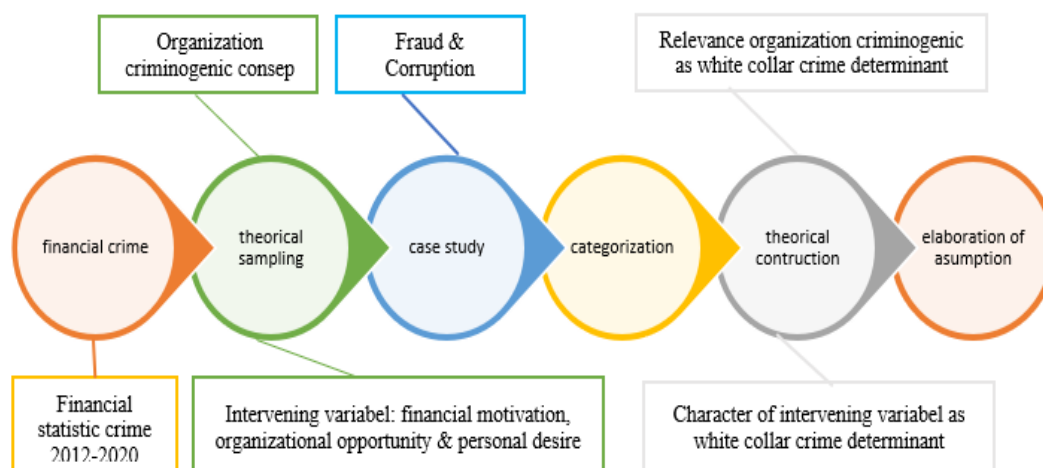
## 3. Case analysis

The applied case analysis was useful to find the contributive data about organizational criminogenic as the determinant of white-collar crime determinant. This research collected the financial crime data prevalence from the recent eight years, from 2012 to 2020, to answer the assumption. The researchers collected the data from the police party. From the cases, the researchers created identification matrices to explain the general case description, perpetrator, role of the perpetrator, victim, disadvantage, and organizational or institutional character of the criminal spot. The researchers also interviewed related parties to comprehend the secondary data.

### The Technique of Collecting Data

This research applied a grounded theory approach with various data collection technique applications. Therefore, the researchers made the series simply by the following process.

**Fig 2.**The Data Collection Plot



Source: the reprocessed data as a reference

## III. RESULT AND DISCUSSION

### The Corporate Criminal Scope

This part explains the method of a corporation that provides opportunities to facilitate financial crime. On the other hand, a model with individual correlation has a strong intersection with the current research discussion. The corporate criminal scopes were: 1) defrauding stockholders, 2) defrauding the public, 3) defrauding the government, 4) endangering the public welfare, and 5) illegal intervention in the political process. Besides that, financial development also goes along the corporate criminal type versifications, such as *transfer pricing*, *under-invoicing*, *over-invoicing*, and *window dressing* (Setiyono, 2002). The realization of transfer pricing could be a collaboration to determine the rate prices among corporations to manipulate taxes to pay. On the other hand, under-invoicing refers to the agreement between the importers and exporters via fictive invoices. Over-invoicing refers to manipulating the price of procuring goods. Finally, window dressing refers to efforts of fraudulence in the community by creating excellent images via information bias (*fraudulent misrepresentation*).

Within the context of Indonesia, the activities and behaviors of corporate crime perpetrators occur frequently. This phenomenon is the current fact in Indonesia with high corruption prevalence. In 2019, Indonesia's corruption perception reached the fourth rank in South-East Asia. The obtained score in Indonesia was 40 points with 2 point increase from 2018 (Transparency International, 2019). The corruptor

was a corporate private party. In the first semester of 2020, ICW found at least 1.043 defendants who were sent to trial at various court levels. From the data, 883 defendants were successfully identified. The highest three ranks of the defendants were village officers (263 convicts), the civil servant apparatus (222 convicts), and the private party (198 convicts) (Harjanto, 2020). From the data, the scope of the research was corporate crime in Indonesia.

### **The Brief Descriptions of Corporate Crimes in Indonesia**

Not only has a high criminal case rate committed by private or corporate parties, but Indonesia also has a weak policy to manage criminal liability against corporate crime cases. Robinson (2008), in his work titled *Corporate Culture' As A Basis For The Criminal Liability of Corporations*, explains the corporate criminal legal condition in various countries, including Indonesia. Robinson (2008) did not clearly state whether Indonesia has a system for criminal liability attribution of corporate entities. Fafu's report in Indonesia showed no uniform approaches for liability attribution since this matter solely depended on the personal judgment of judges. There are also no professional and academic agreements about the applied criteria to connect the liability. Indonesia reported the legal entity liability in 1951 about the Law of Economy Number 17/1951. Currently, more than 100 regulations consist of corporate criminal liability, and CCL, such as corruption, money laundry, forestry, fishery, environment, mining, shipping, capital market, workforce, and many more. However, there are some limited cases applying criminal mechanisms since law enforcement is not aware of the application procedure for convicted corporations. Some cases applying CCL were found on PT. Giri Jaladhi Wana, IM2 (Corruption); PT. Perkebunan Adei, PT. Dongwoo Environmental Indonesia, PT. Nasional Sagu Prima, PT. Kasus Kalista Alam (environmental crime); Suwir Laut (tax crime) (Maradona, 2018). From the data, corporate crimes would not be always dealt with by CCL policy.

The problems included the difficulties to apply corporate criminal liability to specific regulations and the lack of legal regulation to sue corporations (Maradona, 2018). The researchers identified corporate crime in Indonesia based on the situation. The other side of weak policy makes corporate crime bring disadvantages for the community and state, such as misleading information, environmental pollution, workforce exploitation, tax manipulation, dangerous products, and community fund manipulation. The development of corporate crime as the subject was based on three liability systems. Reksodiputro (1994) explained: Corporate management as the creators who had to take responsibility for the decisions; the corporations as the policymakers and administrators; corporations as the creators and the parties in charge. One of the corporate crimes convicted with corruption case was PT. DGI, currently named into PT. NKE. PT. NKE had to pay some compensation of about IDR 85.49 billion in 2019. The court stated that PT. NKE surely committed corruption acts collaboratively. The other punishment for NKE was a revocation of business rights to join any government's project bid for six months (White, 2019). The other case was PT. PR with the money laundry case, approximately IDR 5.9 billion in the same year.

However, the case was different from the individual or collaborative criminal cases because this corporate crime did not have specific records in terms of crime statistics. Therefore, this research attempted to provide undetected data within the dark figures of crime. The term dark figures of crime refer to undetected or unrecorded crimes (Noaks & Wincup, 2004). Generally, dark figures of crime refer to any crime committed by a corporation, professional, or organization. This research limited the problems only to corporate crime phenomena in Indonesia. They were: Crime involving roles and corporations as the perpetrators even if the crime was committed by the functionaries and employees; criminal scopes within the financial problems and the potential effects of corporate activities. Then, the researchers summarized the indications of corporate crime tendency into 7 parts (Glebovsky, 2019). They were: Profit-oriented ambition, expansion, and power for a corporation, business sustainability, and secured position for individuals within the organization's working system, fear of failures to reach the predetermined target, certain group loyalty within the corporate environmental context, ethical and moral business perceptions, bias in responsibility distribution, ethnocentric approach tendency in business to employ human resource based on the homogeneous background.

### The Corporate Embezzlement Crime Illustration

The illustration of corporate embezzlement leads to five relevant case illustrations with the characteristics aspects of the organizational criminogenic. This research applied the sample based on certain considerations or purposive sampling. The researchers used some considerations because the cases had irrelevant criteria with the research characteristics. Some related characteristics of corporate crime in this research were (Sikman, 2013):

1. Homogeneous individuals within corporations
2. Committing corporate crime due to profit orientation
3. Committing crime at the working site due to the irrelevant business practice with the law
4. Integrating cultural, ethical, and moral diversity as the business strategy
5. Constructing loyalty based on social interaction
6. Having a superior hierarchal position in a corporation

Table 1 shows the general corporate embezzlement crime.

**Table 1.** The General Corporate Embezzlement Crime Description

Corporate Identity	Hierarchal Position a Corporation	Scope of the Crime	The Estimated Disadvantage	The Objectives of the Crime	The Relationship within the Corporation
PT CIP	Functional Structure	Electrical use embezzlement	Rp 13.059.707.115,-	Saving the operational cost	Functional domination association
PT GSG	Network structure	Corporate tax embezzlement	Rp 9.981.505.876,-	Stealing the corporate profit	Structural domination association
PT IBR	Network structure	Waste management	The contaminated environment due to hazardous materials	The license to dispose of the hazardous materials	Structural domination association
CV LSA	Network structure	Waste management	The contaminated environment due to hazardous materials	The license to dispose of the hazardous materials	Structural domination association
PO SR	Functional Structure	Document embezzlement	Rp 5.000.000.000,-	Saving the operational cost	Functional domination association

The table shows five corporate structure types. However, in this research, the researchers found two structural types. The first one was - functional structure. This organizational structural type broke the organization based on the general job functions. On the other hand, the network structure was mostly observable incorporating many locations, functions, and different leaderships. Besides that, the corporate leaders could determine the cultures, ethics, and mental of the corporations. Therefore, any bad cultures and ethics would deal with the policies and regulations established by the leaders. The researchers also found associative interaction. Soekanto (2013) explains that all corporations, within this interaction, cooperate, accommodate, and assimilate to commit a crime.

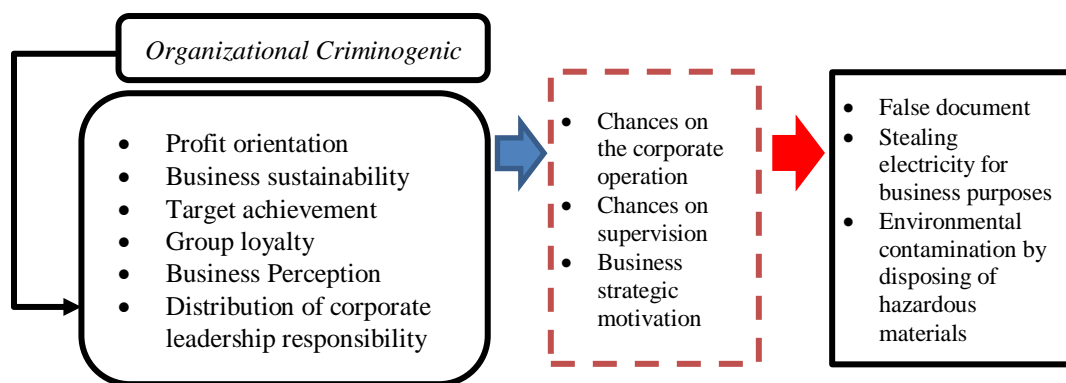
## IV. DISCUSSION

### The Study of *Organizational Criminogenic* Based on Five Illustration Cases

Corporate crime refers to crimes against legal, honored, and legit job procedures (Van de Bunt, 1994). In this research, the organization referred to private corporations. The perpetrators of those five cases included the directors, managers, and corporate staff. In this research, the researchers carried out the study at the organizational level analysis to provide explanations (Kramer, 1982). Pandan & Asmad (2016) mention examples of corporate crime. They are environmental, fraud, false statements, tax evasion, financial crime, food fraud, and anti-trust. In this research, based on the types of cases, CIP corporation committed a financial crime and financial manipulation; GSG committed tax evasion; IBR and LSA committed environmental crimes; and SR committed false documents. The corporations, based on corporate crime, sought profits by

saving operational costs, such as avoiding high tax payments. Clinard & Quinney (1980) explain this action could be on behalf of the corporation's names and the corporate business objectives but they are not.

Thus, the development of corporate crime covers administrative, managerial, leadership, cultural, administrative, and behavioral interactions within organizations (Linstead et al., 2014). The development of corporate crime indicated the black sides of an organization in the forms of organizational dysfunction, anti-social behavior, mistakes, and deviation (Greeve et al., 2010). Basically, corporate crime is observable on a macro level, involving the regulation, enforcement, and market condition; medium levels, such as administration, management, leadership, and culture, and macro level, such as individual greed. However, in this research, the researchers would only refer to the medium or meso level. This level explains that an organization shares with individuals some positions, incentives, networks, regulations, routines, perceptions, and beliefs to plan the criminal opportunity. The context of current research studied the aspects of corporate crime based on the corporate crime-related element framework or organizational criminogenic written by the researchers. The framework is shown below:



**Fig 3.** The Theoretical Illustration of Organizational Criminogenic Based on the Research Findings

The profit-oriented ambition, expansion, and power motivated five corporations to commit corporate crimes. The corporations, such as CIP, GSG, IBR, LSA, and SR committed the crime to gain profit and made the country suffer from billion Rupiahs and environmental contamination with unlimited values. Then, for SR, the corporation committed false documentation. CR also embezzled electricity use. With this condition, pathologically, the corporations attempted to violate the law and legal rules for maximizing personal profits (Makam & Whyte, 2015). The criminogenic are inter-correlated with the second criminogenic. The corporations attempted to take profits, expand, and abuse their powers to realize sustainable corporate conditions. However, according to Title (1995), not all activities of corporations are illegal and unethical. This criminal situation to maintain corporate sustainability became the normalized size product for the organizational system. Furthermore, the convicted corporations might find their actions did not violate the rule (Vaughan, 1999). They thought their activities remained on track to sustain the corporation. Besides that, corporate sustainability, the committed organizational crime was also aimed to fulfill the targeted achievements. This action was observable on GSG, CIP, and SR. In this condition, unreached targets were correlated with strain (Merton, 1938). Thus, corporations committed illegal actions to reach their targets (Huisman, 2016). High loyalty of some groups only influenced the crime. Vaughan (1999) explains that the structure, information, and organizational decision-making could cause irrationality, collaborative perceptions, flaw micro perception, and incorrect behavioral secret. High loyalty groups refer to corporate leaders to achieve corporate objectives.

The researchers also found that five corporations committing the crimes were caused by the leaders, such as the directors, the owners, or certain division chiefs. Corporate success provided opportunities to increase trust from other employees. This condition is correlated with business conditions to neutralize deviating behavior. Sykes & Matza (1957) explain that neutralizing technique was adopted by individuals or groups to correct any violating behaviors against the law and to keep the positive self-concept attitudes. Neutralization covers all suggestions to keep high loyalty. In this technique, the cultural collectives could

trigger individuals to put the organizational interest or collaborative interest upon their personal norms (Aguilera & Vadera, 2008). The researchers found this condition in a corporate crime committed by IBR and LSA. The employees disposed of the waste without realizing their disadvantageous actions. On the other hand, they also knew that the corporations did not have a license for hazardous material disposal. The data showed that the learners encouraged the neutralizing attitudes of the employees. Thus, this neutralization violated the law and legal enforcement because all individuals in the corporations committed the crime. Indirectly, the neutralization made the individuals adopt the same motifs, objectives, norms, beliefs, and identities to commit corporate crimes (Kaptein, 2013). Thus, the internalized criminal behaviors committed by the employees would construct distributed liability to equally commit the corporate crime. This matter dealt with a complex corporate structure.

This structure caused incorrect potential and fraud because the organization could not be controlled. Then, this situation led to ambiguous responsibility for the perpetrators who wanted to abuse the opportunities for violating purposes (Van De Bunt, 2010). In this research, IBR and LSA did not explain to the employees about their jobs to dispose of the waste. On the other hand, GSG distributed the responsibility to only some individuals to embezzle the corporate taxes. Thus, this condition showed the corporation encouraged the legitimation and anonymity as the protective realization for forbidden practices (Van De Bunt, 2010). Then, the ethnocentric composition tendency in which all individuals did not practice the illegal practice of responsibility was observable in the corporate effort to neglect the individuals. Thus, the corporations had to convince the involved individuals into ethical climate relationships within corporate crime. Gorsira et al (2017) found that personal norms about corporate crime moderated the correlation between ethical climate and crime potency. Thus, the corporations had to manage the employees to participate in this illegal practice to realize the violating actions. For the corporation, this matter was important because criminal action would not be significant if the individuals' norms were not controlled (Gorsira et al., 2017). Heretofore, organizational criminogenic becomes the reference and the basis of further analysis. Further analyses would be more detailed and comprehensive to explain the dynamics of organizational criminogenic within the context of corporate crime in Indonesia.

#### **The Review Based on Criminogenic Aspect**

This discussion reveals two types of organizational crimes or criminogenic: crime-coercive and crime-facilitative systems. Crime-coercive system coerces employees to commit illegal practices or actions. Current research results also found that most corporations involved their staff in committing corporate crimes. One of them was the GSG corporation. The director stated, "Mr. LW asked the employee, MI, to issue Annual Notice with irrelevant value-added tax to the given transaction." The chief division of the Waste Management System at LSA practiced his job without prior training. The concerned individual stated "I never received any training or waste management system maintenance. Then, later, I found the corporation did not have any certification." Then, the SR corporation also provided and used false documents to run the business for its employees. Farberman (1975) also found that high officers at corporations determined conditions to deal with low-level systems with offerings that they could not deny. This situation made the high officers violate the law to only seek the economic system purpose of the corporation. However, on the other hand, once the corporation could avoid this criminogenic strain, the corporation might suffer from great disadvantages, such as late delivery from the producers or seized franchise operation (Farberman, 1975). One of them was committed by SR. The corporation admitted that all matters would be easier if the corporation used the previous documents. The corporation argued that managing the same type of document would waste the corporate time. The interview with the CIP director all found that the electricity bill for 24 million. Thus, the corporation attempted to commit illegal practices to save its profits.

The director said, "The electricity bill is expensive. Annually, the corporation has to pay 13 billion." From the interview results, corporate crime did not only deal with personal profit but also an effort to sustain the corporation (Geis & Meier, 1977). On the other hand, the crime coercive system also emphasizes the participating executives who do not perceive their illegal practices as dangerous matters. Instead, they perceive the actions as actions to stabilize prices. However, this matter became "the obligation" of the corporation (Geis, 1967). This action was observable in the IBR corporation. The corporation disposed of the



charcoal waste recklessly to save operational costs. The director explained, "The results of the charcoal burning process and the remnants of the process should have been stored at a temporal dumping site with an excellent roof to prevent raindrops for a maximum of 90 days. Then, the corporation should have handed over the waste to the certified waste carriers. Unfortunately, the corporations did not do these things because only some waste could be stored at the temporal dumping site. Thus, the corporate disposed it on the swamp." The impacts of the waste disposal were extreme for the surrounding community, specifically for the surrounding farmers near the swamp. The IBR party explained that the corporation was close to a swamp, Rawa Kalimati. However, the swamp now becomes an agricultural field for the surrounding people. Thus, in this matter, the executives were very dangerous because they intentionally regulated nature and the economy. They also spread the destruction and encouraged staff to commit crimes (Taft, 1966).

Previous studies also showed that coercive criminogenic was stronger. The pattern of committing this crime was the unequal operation within a system. Thus, the coercive strain was effective to commit a crime in the given profitable situation. Besides that, coercive criminogenic would be observable in a corporate system with a crime-promoted structure. One of them was the industries with vertical integration and high economic concentration. This industry involved the relationship between franchises and oligopolistic control of the product supply (Needlemen & Needleman, 1979). For the crime facilitative system, this action did not coerce the low-grade members to commit crimes. In this system, a corporation attempts to provide attractive structural conditions, such as high incentives and opportunities; and low risk. Thus, these matters encouraged and facilitated corporate crimes committed by the members of the system or external individuals with the efforts to get into the system or to use the system for criminal purposes (Needlemen & Needleman, 1979). This matter was observable in the CIP corporation. The director stated, "Besides having relevant KVA with my necessity. I perceived that CAA was still in the same group as me. Thus, it was not a problem if I found it profitable for the whole group. " Then, in the case of GSG, the director became the employee who reported taxes of MAJ corporation. The GSG director explained, "He asked for help to establish an importing corporation but since no one was interested, he offered me to join the corporation, MAJ. Since the position to report the taxes was empty, LW joined there. Thus, he took care of the tax and booking there." In this crime facilitative system, any organization did not only directly receive advantages from the promoted crimes based on the structural conditions. Any actions against the organizational objectives are considered crimes. However, the required stages to control internal crimes by the policymakers of the systems, in most cases, could break the objectives of the systems. Therefore, this supporting structural condition makes the crime exist (Needleman & Needleman, 1979).

For example, the IBR case proved that the corporation disposed of the charcoal wastes in the swamp twice. In the first case, the owner received punishment but some years later the owner repeated the same crime. The financial director of IBM explained, "At that time the same case occurred again. Mr. HM made the agreement with the Environmental Institution to recover the environmental management. The agreement was followed up under the supervision and mutual understanding." This situation indicated that the crime facilitative system refers to criminal activities with unintended costs but the activities could not be avoided while running a business (Needlemen & Needleman, 1979). In CIP corporation, the corporation also committed crimes due to the strains of equipment and tool ownership and materials that required huge amounts of electricity supplies. The director said, "dealing with this matter, my strategy was - taking advantage of electrical supplies from the National Electric Corporation. I did some experiments to influence the energy measures." The same matter was also observable on SR. The corporation required supplies from unauthorized parties. SR's owner explained, "The action was actually prohibited because I bought the materials from the community. One of them was from Sandai because the price was cheaper. Then, I sold it in small numbers." Eventually, from these two criminogenic types and the analyses based on the conditions of the five corporations, the researchers found some descriptions. IBR, GSG, and LSA were dominated by crime-facilitative systems. This structural condition encouraged illegal practices committed by the members of the corporate systems and/or those with relationships as customers or clients. The crime was incidental based on organizational purposes. On the other hand, CIP and SR tended to practice crime-resistant systems.

### **The Reviews based on the Five Corporate Components**

The findings showed that five corporations committed white-collar crimes on behalf of their corporations. Their actions met some components, such as 1) job-site violation, 2) crimes occurring within the business field, and 3) violation against a working system (Strader, 2017). Corporate crime definitions may overlap because the involved individuals represent corporations and high social classes. Firstly, the realization of deviating actions in a working site was observable when all corporations could describe clearly that the corporation refers to a working place and the crimes are committed by high-rank officers and owners. This matter is strongly correlated to neglected or weak organizational objectives to realize excellent and accountable systems (Gottschalk & Gunnesdal, 2018). This condition was observable in five corporations in this research. CIP corporation applied a crime-neutralizing strategy. The corporation practiced this crime to save the operational cost but the action made the country suffer from loss. The CIP's director said, "dealing with this matter, as you know. My strategy was to use an electrical supply from the National Electricity Corporation. I did some experiments to influence the energy measures." This neutralizing technique was mostly applied at a working site. This action was correlated to the rational behaviors of the doers to gain advantages from the technique (Goldenberg, 2010). On the other hand, GSG corporation indicated an act of violation at the working place in terms of tax report forgery. The GSG's director explained, "As you know, the involved corporations had problems because they sold the swimsuit products, export sales, and other export activities. However, these activities were never done." For IBR corporation, the corporation ignored the charcoal waste disposal license.

The director explained, "We disposed the bottom ash from the powerplant into the surrounding area." In this action, the director used the name of the organization to cover his white-collar crime (Wheeler & Rothman, 1982). Then, the other deviation was also observable on LSA. The corporation disposed of the waste without adhering to the water waste management installation regulation. The corporation also did not have the license of disposing of hazardous materials. The director explained, "We do not have any license to dispose of the liquid waste into the river but we have a partner to take care of the license. Thus, we could finally dispose of this 30m<sup>3</sup> liquid waste into Cikacembang River, the river heading to Citarum River." Besides that, the deviation at the working site, at SR corporation, deals with document forgery to facilitate corporate activities. SR's owner states, "I ever did this. Then, as you know, I used the Certificate of Legitimacy of Forest Products, SKSHH, repeatedly to bring the woods. The letter should have been issued only by a corporation with a license." SR's condition indicated that the illegal practices could bring the owners high profits. Furthermore, the corporation bribed the client candidates, allies, and officers to activate the contracts and the licenses. The second component of white-collar crime is defined as business matters in the form of social relationships within the business environment. Thus, each corporation or business would have a different definition of their actions whether they were correct or not. In other words, corporate crimes may highly occur at corporations or businesses but they may not become the same crimes for other corporations or businesses. In specific situations, the crimes could be corporate expectations or businesses (Mars, 1983). Each corporation in this research had different definitions of its actions. Firstly, CIP's director states, "dealing with this matter, as you know.

My strategy was - to take advantage of electrical supplies from the National Electric Corporation. I did some experiments to influence the energy measures." Secondly, the GSG director states, "Yes, it is. So, Mr. LW acted as if he had the transaction then the tax invoice was irrelevant to the reported transaction to the Tax Office. So the tax payment has irrelevant tax record." Thirdly, the IBR's director stated that the corporation committed violations twice. Fourth, the LSA director had a specific business strategy to dispose of the hazardous waste without any license." The director states, "Our problem is about disposing of the waste. The original procedure says the liquid water must be packaged for 25kg at sent to a specific hazardous temporal dumping site. Then, a third party would take the waste, MK. However, the reality showed the waste was disposed to Cikacembang." The last one was - SR Corporation with the business strategy to purchase the wood reserves from the community and used false documents to supply these illegal logs. The condition showed that the perpetrators thought their actions were merely business-oriented strategies. They argued that the crimes were only for organizational profits and interests (Kang & Thosuwanchot, 2017). This matter

occurred due to a lack of organizational interaction and personal interest objectives. Those three components were the white collar crimes as the realization of job-system violation. White collar crime definition, in this case, refers to any crime within a corporate culture that becomes part of the culture. Violations or crimes which involve all workers as the unit of a process are inseparable from the working system. Thus, white-collar crime has a broader meaning based on the violation types and behavioral interactions among workers in a system (the same corporations or businesses (Strader, 2017).

### **The Reviews Based on the Organizational Criminogenic Indicators**

Further analyses on corporations with criminogenic potentials were observable from company size, hierarchical structure, organizational goal, and organizational cultures (Clinard & Yeager, 1980 cited by Glebovsky, 2019). Glebovsky (2019) also explained that ideological unfriendliness factors against the government and market rules led to a lack of legal respect and market competitive strategy. In this research, the research found that a broad company size has the opportunity to commit a corporate crime. Clinard & Yeager (1980) found that large corporations likely seemed to possibly commit violations. In this research, one of the corporations, CIP, under the authority of CCG and CCA, facilitated CIP to judge their negative actions positively. CCGCCG CIP's director states, "It is probably due to the relevant KVA with my necessity. I perceive that CCA is still within a group with my group. Thus, it is definitely no problem if other parties may find us giving profits to each other." Large company size without any excellent institutional structure and administration would likely become an organization that provided certain motifs, opportunities, and facilities to commit a corporate crime (Punch, 2000). Besides that, large company size could force the organizational structure decentralization. Increased complexity and corporate decentralization worsened the white-collar crime risks (Freeley, 2006). The Fraud Triangle lens framework facilitated us to observe the company size. In this research, the researchers found that company size was observable in the opportunity aspect of corporate crime. For example, in the LSA case, the researchers found that the production process influenced the numbers of the division chief of the corporation. The production process provided an opportunity for the director to commit the crime.

Then, in terms of corporate structure, parties with high stocks and become directors had broader opportunities to be the main doors and take responsibility for corporate crimes. From all the corporations, the researchers found that most crimes were committed by the chairmen or the primary directors. This matter was correlated with the organizational structure, information, and decision-making authority with the irrational tendency, incorrect risk perception, and violation-related secrecy (Van de Bunt, 2010). Besides that, the complex economic structures also provided opportunities for fraud and error. In this research, the researchers found all corporations had complex corporate structures. The complexity was correlated with corporate geographical distribution, starting from the production location, overlapping hierarchal, specific job divisions, and nonindependent subunits to manage greater portions of complex tasks. In this research, CIP corporation had the most frequent chairman changes. GSG corporation recruited the chairman or the director from other corporations. IBR corporation had a central office in Jakarta and other regions. Thus, when the corporations coordinated, they took longer time. LSA corporation had inter-correlated organizational structures but the corporation did not have a clear job division. SR corporation did not have a clear organizational structure. This condition showed that complex organizations had difficulties controlling and distributing their responsibilities. This condition also led to ambiguity regarding the preferred behaviors and opportunities to commit violations (Van Erp, 2018). The researchers also found that organizational objectives influence corporate crimes. In this research, the researchers found that corporate crime could save the operational cost as committed by CIP and SR or provide high profits by GSG. The crime also ignored the license to facilitate the corporate activities done by IBR and LSA.

Clinard & Yeager (1980) also explained the direct correlation with the rational objective implementation. The increased profit was the most important element of corporate economic success and the strong intention of rational actors to increase and keep the profitability (Clinard & Yeager, 1980). The findings from the previous research also found that economic profit and illegal practices became the choices to realize the target. Many studies found a positive correlation between economic tension and corporate crime (Huisman, 2016). Furthermore, the fourth criminogenic potency was organizational culture. CIP, GSG,

IBR, LSA, and SR had different corporate cultures but their cultural preference was toxic culture. This culture made an organization violate and break the long-term and systematic rules (Clinard, 1983). Toxic culture is different from criminogenic organizations because culture is directly correlated to crime. However, in terms of being ignorant, the corporations were irresponsible and could cause many people to choose the correct actions (Schrujjer, 2018). This matter was correlated with a crime-resistant system. The workers worked under a toxic culture and would also be violating the rules. The toxic culture provided the opportunity for organizations to commit crimes. Besides that, certain cultures in an organization provided normative agreement upon the illegal practices. This matter was observable on SR. The director said, "As you know, I was involved in the use of Certificate of Legitimacy of Forest Products, SKSHH, repeatedly to bring the logs." The other evidence was also observable from the director when the director said, "I used several times. The amount was more than 1654 logs.

"This condition showed that illegal activities had been SR's organizational culture. Apel & Paternoster (2009) explained that a selective bias occurred due to difficulties to separate the cultural influence and personal attributes from illegal business cultures. On the other hand, organizational culture was correlated to the additional potency of criminogenic. Glebovsky (2019) mentioned ideological unfriendliness as a factor. Braithwaite (1989) responded to the competitive market law that brought two different positive normative tendencies. They were obedient culture and legal-violation culture. This research found all corporations committed to the legal-violation culture. All corporations ignored the regulation and committed illegal practices. These actions made the other corporations suffer from disadvantages. One of them was CIP corporation. This corporation committed illegal practices in terms of supplying electricity and made CK corporation suffer from loss. From the results and discussions, all corporations were big-sized companies with complex corporate structures, profit-oriented objectives, toxic cultures, legal violations, and disrespectful attitudes toward the government. All of the components facilitated and brought opportunities for corporations to commit criminogenic. Further analysis involved the triggering conditions of criminogenic by infiltrating various backgrounds. The results showed that corporate business tended to be full of similar individuals; integrated cultural variety, ethic, and mental as the business strategy; company-man appreciation with profit orientation; loyalty based on social interaction instead of performance and career; corporate hierarchical privilege (Hamilton & Sanders, 1992; Coleman & Ramos, 1998; Frey, 1994; Vaughan, 1999, 2002; Ashford & Anand, 2003): The appearing background of criminogenic potency was correlated to the corporate business system with similar individual members.

This matter facilitated the neutralization process so that the illegal practices were normalized into corporate subcultures. This condition was observable in five corporations. LSA was led by three brothers. The interviewee explained, "The corporation has three leaders. Mr. Jo Kong Hoe is the owner. He established and managed the corporate license and some matters with the community. However, he was retired. Thus, when he retired, the corporation was handed to Surya Adi Putera, the company commander. Then, I am the director while Surya Adi Jaya is the vice director." GSG corporation had a director with a double official position: as the corporate director and as a tax corporate consultant for other corruption-convicted corporations. The director explained, "I am the director with full responsibility for all actions and activities of my corporations. For Mr. LW, he managed some tax matters and other collaborations." "Mr. LW also became the employee of the tax reporting division at MAJ." This condition facilitated the corporation to have a corrupted individual. Thus, individuals could neutralize and normalize illegal behaviors and cultures. The reason was - that organizational mistakes could be normalized (Van Erp, 2018). These normalized and neutralized illegal practice cultures occurred due to corporate social domination and hegemonic corporate power source (Whyte, 2016). Besides that, the recruitment for every individual was similar. Thus, the individuals had similar mortality characteristics. With the concept of moral neglect, Moore (2008) added that individuals with high tendencies to interpret unethical practices as less dangerous practices would participate in corruption within the criminogenic environment. However, on the other hand, normalization and neutralization also refer to a corrected action related to a normative spin-off. In this matter, economic development and growth will be guaranteed. The business contribution to the community will be defended. In other words, violating practices made the high-rank officers receive moral criticism.

This matter was more than the demands to be loyal because the corporation claimed the contributive status from the community as the essential matter (Whyte, 2016). In terms of the integration of cultural variety, ethics, and mental, the results would not always be business strategies. Thus, the learning impact was the establishment of a group with coercive power so other individuals would commit the same criminal actions. In this research, the researchers found that the corporations ignored the cultures, ethics, and mental of the organizations. One of them was due to profit ambition, expansion, domination, group-loyalty identification, and organizational responsibility distribution (Stone, 1975). For example, BR stated that in a day, the power plant required charcoal for approximately  $\pm 1.000$ ton with estimated heat of 4.000-5.000. Before using the charcoal, the charcoal was used for three shifts. Then, after being used, the waste could not be stored at the waste dump site. The corporation also did not clear the license for of disposing the bottom ash. Thus, the corporation disposed of the bottom ash into the environment. SR's director also committed illegal practices because the director wanted to gain more profit and expand the corporation. SR stated that the corporation usually got the processed logs from *Bengkirai* saw products. The amount was pretty high. However, the director also created a partnership with the other community members. They were logging workers. These workers did not have a license. The researchers also found the company man potency with the profit-oriented motivation from five corporations. This matter was correlated to the criminal perpetrators as the directors and the owners of the corporations. CIP's director allowed the use of irrelevant electricity from the regulation of the National Electricity Company. GSG's director, LW, became a tax consultant at other corporations to apply GSG and MAJ's illegal practices.

Then, IBR corporation had a director who wanted to minimize the cost and avoid permissions. LSA corporation had a director ignoring the waste disposal license. Eventually, SR's owner purchased and distributed logs from illegal sellers. All actions were company man with profit orientation but they ignored the legal actions and law. Indirectly, the job competencies would engage with rational profit-oriented choices (Hamilton & Sanders, 1992). The results showed the correlation between corporate hierarchical privilege to abuse the domination. This condition has the potential to break critical thinking and go against managerial decisions. This matter was correlated with the crime-coercive system. The system forced the low officers to commit illegal practices due to the leaders' commands. The working orientation coerced all employees to participate in criminal practices (Moore, 2008). The working orientation is established by a leader with the tendency of committing anything to reach profit. This condition occurred due to the social networks and contacts that provided the environment with illegal norms and practices (Van Erp, 2018). This matter was correlated to the fourth background, loyalty based on social interaction instead of performance and career. From all corporations, the researchers found the doers were not only the directors but also other parties. For example, in the GSG corporation, the director named LW collaborated with the director and employee of the MAJ corporation. Then, in the IBR corporation case, the researchers found an agreement between the general chairman and the financial director to grant the waste disposal license. The LSA corporation case was the interaction between the director, the broker, and the job to commit illegal practices. Puah & Entebang (2008) also found inadequate social interaction while carrying out the job. The finding revealed that moderate corporate crimes were mostly caused by inadequate cash security practices, inadequate monitoring, and a lack of internal audits.

### **The Indicators of Organizational Criminogenic of Corporate Crimes**

After the emergence of the potencies and the backgrounds of corporate criminogenic, the researchers shared these discussions. Stone (1975) mentioned the organizational criminogenic indicators to analyze corporate crimes committed by five corporations. The indicators were:

1. Profit-oriented ambition, expansion, and domination
2. Business sustainability and individual secured position
3. Fear of failure to reach the target
4. Certain group loyalty
5. Ethical and business moral perceptions
6. Responsibility distribution bias
7. The tendency of applying an ethnocentric approach

Based on the discussion, all corporations, five corporations, had profit-oriented ambition, expansion, and domination. CIP, GSG, LSA, IBR, and SR committed illegal crimes and practices to minimize losses, take larger profits, and avoid operational costs significantly. Thus, the organizations designed and applied strategies, processes, and formal policies to reach organizational effectiveness and efficiency with unexpected consequences, both positive and negative by violating the law and morals (Vaughan, 1998). Piquero (2018) explains this condition as rational choice, crime, and negative practices as the choices or achieved results based on the cost calculations, benefits, and situational decision-making processes. In other words, the decision-makers, the corporate directors, chose to violate the law while using the privilege to commit greater actions. The rational conditions of the directors indirectly established a strong correlation to the business sustainability and individual secured position. The organizational objectives were not only about profits but also business sustainability. The competition for resources encouraged organizations to normalize criminal actions and ethical-legal violations (Vaughan, 1998). All organizations encountered the challenges of lacking resources so they became aggressive to survive. This matter was correlated to the third indicator of organizational criminogenic, feeling fear of failure to reach the target. The corporation could not prepare the resources and avoid disastrous potentials or losses. This condition led to corporate failures. Organizations tended to tolerate negative behaviors especially when their actions were useful for organizations to deal with the risks (Shover & Hochstetler, 2002).

The obtained data showed that the corporations committed illegal practices because they were afraid of losses and bankruptcy. For example, GSG corporation manipulated the tax documents to minimize the losses due to the cash flow. Then, the indicator of certain group loyalty showed that only the directors and the same level individuals with the directors had designed rules with organizational criminogenic references. The finding was also supported by the criminogenic antecedent realized into criminal behaviors in an organization, including leadership. The directors created organizations that went against the law, observable from the incentive systems, individual characteristics, and regulations (Glebovsky, 2019). From five corporations, the dominating group loyalty established regulations and certain jobs with illegal practices. Then, the corporations had biased ethical and moral perceptions. They also had tendencies to coerce these biased perceptions into the employees. Thus, the individuals with biased behavioral attachment tendencies, the corporate environment would be the catalyst to commit the violating actions against law and ethics (Gils et al., 2015). The bias matters became an individual phenomenon but the inter-individual interaction, the organizational interaction, and the criminogenic element strengthened the tendencies (Glebovsky, 2019). Then, organizational criminogenic also had the indicator of biased responsibility distributions in the corporations.

For example, LSA corporation had unclear and unstructured responsibility distributions. IBR corporation also had a financial director convicted by the court decision instead of an individual with jobs to allow waste disposal. These matters indicated that responsibility distributions were unclear and not transparent. Thus, the biased conditions of the distributions indirectly involved the individuals committing illegal and unethical practices. This matter indicated that the criminogenic power of an organization was accumulated and strengthened by the social environment of the organizational members (Heath, 2008). Eventually, the corporation had the tendency to apply the ethnocentric approach as the organizational criminogenic indicator. The cultural organizational perspective could also explain the antisocial or irrational behaviors from the external perception. This perspective allowed ethnocentrism to lead to an organizational toxic culture. Van Fooji & Fine (2018) also found that toxic culture was correlated to the ethical decision-making of an organization based on the employees' perceptions. However, on the other hand, the decision-making made external parties suffer from disadvantages. Pertiwi (2018) explained that correct social construction and incorrect behaviors of an organization existed. However, the constructions might vary from the community norms.

## V. CONCLUSION

The findings illustrated that all corporations used three aspects of corporate crimes. The first aspect was the opportunity on a corporate operational aspect to commit the crime. The second aspect was the opportunity of lack of monitoring system on the cooperate system and lack of government monitoring. The third aspect dealt with strategy motivation matter to keep the business running. From the finding, the researchers found three aspects that led to organizational criminogenic indicator modification (Jones, 1975).

The corporations were demanded to have beneficial owner criteria. This criterion was useful for corporate crime. However, this matter could be detected from three things: the individual behavior as the main actor, the real objective identification of the corporate business, and the source or objective of corporate fortune use. The criminal traces of the corporation would lead to the perpetrators and the main actors with the potency to sever the criminal chain. Therefore, the indicator of organizational criminogenic in the corporation could be (Husein, 2018):

### 1. Protecting the corporations

The presence of the owner as the ultimate beneficial owner of the corporation for a company-type corporation based on Indonesia's law Risk mitigation of corporate abuse as the criminal media as regulated by Law Number 40/1997 by prohibiting the bearer shares

### 2. The legal certainty and crime responsibility

Based on the legal person, corporations could be grouped into two parties: (i) the mode of corporate abuse committed by individuals as the ultimate beneficial owners or individuals as the beneficial owner; and (ii) the criminal perpetrators of committing corporate abuse by an individual with legal ownership or an individual based on legal document as the owner or the manager upon the corporation

### 3. The efforts of securing the corporate assets

The importance of considering the corporate assets as important manifestations in committing corporate crimes The corporate crime participation on large amounts of assets and fortunes as the impacts of the original crime

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