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# A COMPARISON OF INDONESIA'S KPK, HONG KONG'S ICAC AND MALAYSIA MACC 2004-2022 BASED ON SCP, PESTEL, AND VARIANCE ANALYSIS

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## ABSTRACT

Anti-corruption institutions established in several countries often receive criticism and attention from the public regarding their effectiveness. This is due to high visibility but the impact is still not proportional to the resources allocated. The establishment of anti-corruption institutions by using ICAC as a role-model still raises concerns because corruption is still often considered a stand-alone issue. This assumption then makes the country not develop a national anti-corruption strategy to support the ACAs that are formed. This study was conducted to determine and compare the performance of three anti-corruption agencies, namely the KPK, MACC, and ICAC using ANOVA. The variables used are: a) Ratio of public complaint reports received to reports successfully reviewed from each anti-corruption agency, b) Ratio of budget to the number of employees of each anti-corruption agency, and c) Conviction rate of each anti-corruption agency. The increase in the number of personnel in each institution needs to be balanced with an increase in the budget allocated by the government. The greater the budget allocation will increase the ratio of budget per personnel which is useful in more effective and efficient corruption eradication operations.

**KEYWORDS** *ACAs, Anti-corruption, conviction rate, budget allocation, ANOVA.*



## INTRODUCTION

Corruption is a problem faced by countries around the world which is defined as an act that is secretly carried out to provide goods, or services to or from third parties so as to influence certain actions that benefit the corruptor, third parties or both where the agent has certain authority (Klitgaard, 1991). Another definition according to Rothstein (2011), corruption is the use of public power for personal gain. This then becomes a major obstacle in achieving high quality government.

Corruption that occurs throughout the world then raises the need for data that can be used to compare the level of corruption between countries in the world. Mungiu-Pippidi and Johnston (2017) explain that there are several methods that are often used, namely: expert assessment, corruption case analysis, and corruption perception surveys. Expert

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judgment is a method used to compare the level of corruption in a country based on the opinions of individuals who have knowledge and experience in the field of corruption. Corruption case analysis is an alternative method by identifying patterns and trends in corruption behavior to understand the nature and extent of corruption in a particular context. Corruption perception measurement is one way of measuring the level of corruption adapted by several institutions in the world (Transparency International, World Bank, Bertelsmann Foundation, etc.).

The issue of corruption assumed international importance in the late 1990s and was accompanied by debates about the role of anti-corruption institutions. This process is closely related to the process of political democratization and economic liberalization. Efforts to establish the rule of law and good governance in post-authoritarian and conflict environments are the impetus for the existence of anti-corruption institutions. Anti-corruption institutions and commissions have emerged and proliferated over the past decade, often on an adhoc basis without a comprehensive strategy, and with inadequate resources and personnel (IAP, 2022).

The creation of Anti-Corruption Agencies (ACAs) has received much attention and criticism for having high visibility but little impact when compared to the resources allocated to them. The relative success of ACAs varies, with functional independence, financial and strategic focus and human resources making coordination and collaboration difficult despite the UNCAC setting certain standards for ACAs. This happens because the issue of corruption is too often considered as a stand-alone issue that can be addressed and handled by independent institutions without a national anti-corruption strategy. The establishment of ACAs should still pay attention to environmental aspects without only making the Hong Kong ICAC a role model because of its success (Bajpai, Myers, and Bernard, 2020).

One of the anti-corruption institutions that was formed and succeeded was the KPK, which was formed in 2022 with the legal basis of Law No. 30 of 2002 concerning Eradication of Corruption Crimes, which later recorded a good track record. KPK learned a lot through cooperation and correspondence with several international institutions, including MACC Malaysia, BMR Brunei Darussalam, NCCC Thailand, Ombudsman Philippines and Hong Kong, ICAC Hong Kong, ICAC South Wales, and CPIB from Singapore. The cooperation ranges from law enforcement in the field of anti-corruption, training, to interactive dialog (Jasin, 2012).

Research conducted by Mu'adi (2021) and Quah (2007) using two different research methods. Mu'adi used qualitative research methods, while Quah used quantitative research methods. Based on the two studies conducted, it can be concluded that there are two important things to maximize anti-corruption institutions, namely the budget which is a form of government commitment and support for anti-corruption institutions, and personnel who have the capacity and capability to carry out corruption eradication strategies.

The purpose of this study is to determine the performance and performance of KPK RI compared to ICAC Hong Kong and MACC Malaysia based on several indicators, and to determine whether the performance and impact provided are proportional to the resources that have been allocated to the institution.

The purpose of this study is to provide a comparison between KPK, ICAC, and MACC based on law enforcement performance, human resource structure, and prevention of corruption. The availability of analysis results related to the similarity of KPK's law enforcement strategy when compared to MACC and ICAC.

The research is expected to provide additional insight and knowledge as well as the application of knowledge gained by the author in lectures to real conditions at the KPK agency.

## METHOD

The research method used in the preparation of this research is quantitative method. The researcher wanted to compare the performance and strategy of the Indonesian KPK compared to the Hong Kong ICAC and Malaysia MACC during the period 2004 to 2022. The comparison was done without any manipulation or special treatment from the researcher. Data was obtained based on annual reports published by KPK Indonesia, ICAC Hong Kong, and MACC Malaysia as well as other supporting data originating from internal KPK and publicly published data.

The data used is secondary data, which is data that has been previously collected by other sources with different purposes from the research being conducted (Schindler, 2021). The data used in the study were sourced from annual reports officially published by the KPK, MACC, and ICAC. Apart from these sources, data is obtained from accountability reports, books, journals, and articles related to the research topic.

The scope of the research is on the budget allocation to each institution, as well as the number of employees and their proportions. In addition, the analysis was also carried out by analyzing the strategies chosen and the outputs produced.

Deductive research was conducted using the ANOVA (Analysis of Variance) method using data collected from various literature and sources, including the annual reports of each institution, books, articles and official government websites. The research is supported by a strategic management framework to see the external and internal conditions of the object of research. The frameworks used include: PESTEL, SCP, and SWOT.

Comparative analysis was carried out by conducting descriptive analysis (descriptive statistics) which was then continued by using inferential-parametric statistical analysis. The comparative research hypothesis carried out is based on several variables which are then compared, namely: 1) The ratio of public complaint reports received to reports successfully reviewed by each anti-corruption agency, 2) Ratio of budget to number of employees of each anti-corruption agency, and 3) Conviction rate of each anti-corruption agency.

## RESULT AND DISCUSSION

### Descriptive Analysis

Descriptive analysis of the CPI (Corruption Perception Index) published by Transparency International for the period 2004-2022 shows that the position of Indonesia, Malaysia, and Hong Kong shows a similar pattern that is relatively stable/stagnant. Hong Kong has the highest CPI score, followed by Malaysia, and Indonesia is in the last position.

Descriptive analysis of annual economic growth shows that Indonesia, Malaysia, and Hong Kong experienced an economic slowdown in 2009 (due to the economic crisis) and 2020 (due to the COVID-19 pandemic). The three countries managed to bounce back the following year as indicated by positive economic growth. Similar economic developments are not reflected in the budget allocations for anti-corruption institutions in each country. KPK has the most fluctuating budget compared to MACC and ICAC, where

ICAC has a budget that always increases every year. In contrast to the budget, the number of ICAC employees is relatively fixed, while MACC and KPK employees tend to increase every year.

Changes in the number of employees and the budget ceiling are then seen in the ratio (Figure 1) to show the financial capacity compared to the strength of human resources. It can be seen that the addition of KPK employees that is not matched by an increase in the budget each year causes the KPK ratio graph to be the most unstable when compared to the curves formed by MACC and ICAC. The imbalance between financial capability and the number of human resources owned then has an impact on performance which is reflected in the complaint reports that have been successfully resolved into review reports which can be seen in Figure 2.

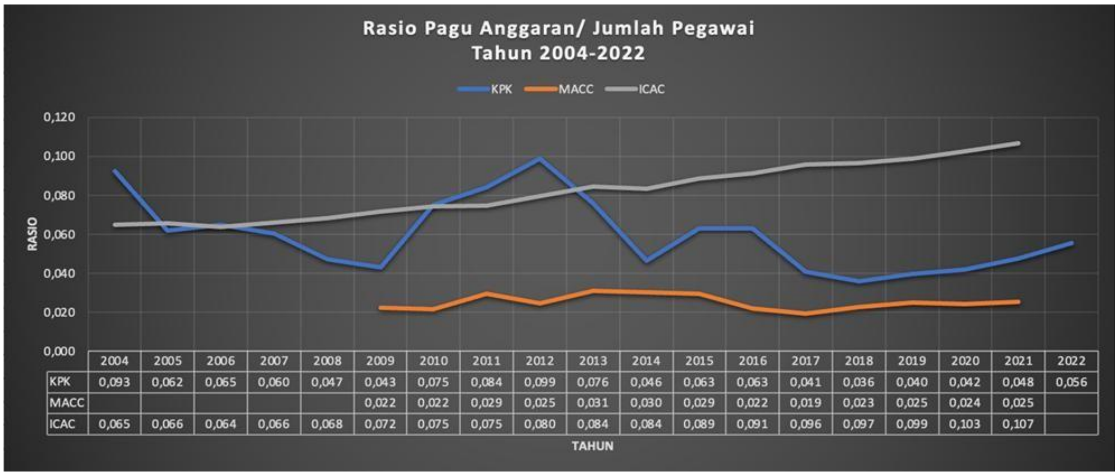


**Figure 1:** Ratio of Budget Ceiling and Number of Employees 2004-2022
Source: Data from KPK, MACC, and ICAC Annual Reports 2004-2022

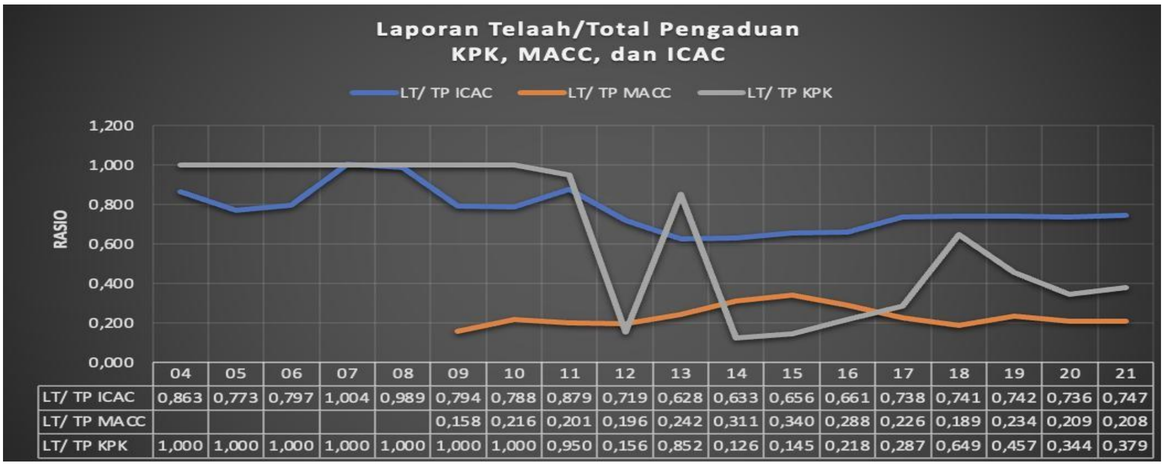


**Figure 2.** Ratio Chart of Review Reports/Total Complaints

Source: Plot of Ratio Calculation Compilation of KPK, ICAC, and MACC Annual Reports 2004-2022
Notes:
LT/TP ICAC: Ratio of completed review reports to total complaints submitted to ICAC.
LT/TP MACC: Ratio of completed review reports to total complaints submitted to MACC
LT/TP KPK: Ratio of completed review reports compared to total complaints submitted to KPK

Based on the descriptive analysis, it can be seen that the ratio of budget ceiling/number of employees has a great influence on the performance of the institution.

The performance of each institution is indicated by the ratio of review reports compared to total complaints received. The large number of employees at MACC does not always have a positive influence on the institution. This is because the increase in the number of employees needs to be balanced with an increase in the budget as a component of financial and operational support. Descriptive analysis shows that ICAC has the highest budget-to-staff ratio and has the best and most stable report completion performance. The second position is occupied by KPK and finally MACC. The descriptive analysis is consistent with Quah's (2007) research, namely:

a. The larger the budget, the better the performance of the institution.
b. More personnel is not always directly proportional to the performance of the institution.
c. The greater the budget ratio compared to the number of employees, the better the performance of an institution.

**PESTEL Analysis**

Based on the analysis, there are significant differences influenced by external factors. Hong Kong, which is a developed country, has the advantage of equitable internet availability to facilitate technological development and adequate economic support. In addition, legal certainty and legal independence make the investment climate more developed. These things are not owned by Indonesia and Malaysia as developing countries that are still focused on developing technology and internet connections evenly.

Geographical conditions also affect the differences between the three countries. These differences include culture, culture, to distribution channels and the economy. Despite the differences between the three countries, both Indonesia, Malaysia and Hong Kong are facing pollution, climate change and economic decline due to the COVID-19 pandemic. The COVID-19 pandemic has an impact on the socio-cultural aspects of increasing the number of people who have low income and are below the poverty line.

**SWOT Analysis**

**Table1 MACC Malaysia SWOT Analysis (2020)**

| Type | Description |
|---|---|
| **Strength** | • Independence, MACC will be able to carry out its duties without fear of intervention and fear.<br>• Transparency, MACC as a transparent institution by publishing all its findings to the public.<br>• High public awareness as a result of MACC educating the public on the importance of reporting corrupt activities.<br>• MACC has strong leadership with a high commitment to fighting corruption. |
| **Weaknesses** | • MACC has limited resources in terms of staff and funding required to investigate and prosecute corruption cases.<br>• There have been reports of corruption within the MACC that have damaged and eroded public trust.<br>• MACC's inability to resolve high-profile cases involving people in power. |
| **Opportunities** | • MACC's ability to coordinate and collaborate with international anti-corruption agencies to exchange information and best practices used in investigating and prosecuting corruption offenses. |

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| | • Malaysia can strengthen its legal framework to give MACC greater powers and resources to investigate and prosecute corruption cases.<br>• MACC can work with the private sector to promote transparency and accountability in the business sector. |
| **Threats** | • There is a threat of political interference that could compromise the independence and effectiveness of MACC in performing its duties and powers as Malaysia's anti-corruption agency.<br>• The existence of technological advancements that are rapidly adapted by corrupt actors to hide their activities can make it difficult for MACC to handle corruption crimes.<br>• Erosion of trust by the public due to *fraud* within MACC can damage and reduce the credibility and effectiveness of MACC's performance. |

*Source*: The Star, Malaysia (2020)

**Table2 Hong Kong ICAC SW Analysis (2019)**

| **Type** | **Description** |
|---|---|
| Strengths | • ICAC Hong Kong operates independently so that it is not affected by any political influence or power.<br>• ICAC Hong Kong has experienced, professional, trained resources (manpower), and extensive experience in handling and investigating corruption cases.<br>• ICAC Hong Kong has a good track record with strong investigations and legal decisions with high conviction rates.<br>• High level of public trust and support for the Hong Kong ICAC. |
| Weaknesses | • The resources owned by the Hong Kong ICAC (number of staff and funding) are still considered limited to solve corruption cases.<br>• Decision making by ICAC Hong Kong is not always transparent, which can affect the level of public trust.<br>• The cooperation carried out by the Hong Kong ICAC is still limited with other institutions so that this can affect the handling of complex corruption cases.<br>• ICAC's communication with the public is still very minimal, resulting in a potential lack of public awareness and support for the institution. |

*Source*: Hong Kong Legislative Council (2019)

**Table3 SWOT Analysis of KPK (2023)**

| **Type** | **Description** |
|---|---|
| Strengths | Integrity of KPK staff and integration of KPK's authority in investigation, prosecution and investigation.<br>• Internationally recognized image and reputation of the institution.<br>• Composition and demographics of KPK employees, 80% of whom are under the age of 40, so the majority are at optimal working age.<br>KPK as one of the law enforcement agencies has resources, easy access to information, authority and facilities that support operational activities. |
| Weaknesses | • Poor coordination with other Law Enforcement Officers (APH) and Government Internal Audit Officers (APIP).<br>• Information systems are still in the development stage and not yet maximized. |

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| | • Limited human resources and performance management is still not maximized.<br>• Transition of KPK employees from independent commission employees to ASN.<br>• Sustainable programs are still minimal.<br>• New organizational culture (ASN - berAKHLAK) is still new and has not been fully implemented.<br>Return of state assets *(asset recovery)* is still not optimal. |
| Opportunities | • KPK's image and authority can accelerate the implementation of recommendations given.<br>• KPK's role will always be needed because corruption is a crime that is difficult to eradicate.<br>• High public trust and support for the KPK based on the history of mega corruption handled.<br>The utilization of information technology adopted by the KPK has the potential to make the KPK more modern in handling corruption cases. |
| Threats | • Independence risk due to the change in status of KPK employees to ASN.<br>• Prone to conflicts of interest and influence from various parties in handling corruption cases after the KPK was included in the executive group.<br>• The possibility of a decline in the image and reputation of the KPK following the assessment of ASNs who are considered less professional.<br>• Law enforcement against corruption (tipikor) in Indonesia is still very low (corruptor verdicts below prosecutors' demands, corruptor remissions, etc.).<br>• Strengthening APH becomes more difficult as evidenced by APH and APIP whose performance is still uneven.<br>The behavior of *buzzers* and politicians who routinely and frequently criticize the KPK will affect the image of the KPK, along with the upcoming political years.<br>• Prone to COI (Conflict of Interest) after the institution's status changes to an executive agency. |

*Source*: KPK Strategic Plan 2020-2024 with adjustments.

KPK, MACC, and ICAC each have their own strengths and weaknesses. MACC has the values of independence, transparency, and professionalism, which then fosters public trust even though it is slightly eroded due to MACC personnel who violate these values. MACC has opportunities for cooperation and communication with other law enforcement agencies that can be utilized in DPO searches, *benchmarking*, and other support work. ICAC has sufficient personnel and funding strength as the main force to fight corruption. The weaknesses of ICAC are the lack of transparency in ICAC's decision-making, lack of communication with the public, and lack of communication and cooperation. KPK, an Indonesian law enforcement agency, has strengths in the form of employees with integrity and an established reputation. The support of personnel/staff in the KPK trident, namely prosecution, prevention, and public education, makes the institution have its own place in society. KPK's weaknesses are inseparable from the times and changes in the law, where KPK is less quick to adapt technology, and public trust has decreased due to changes in the status of KPK employees to ASN.

## ***Structure-Conduct-Performance (SCP)*** **Analysis**

**Table4 Structure Parameters in SCP Paradigm**

| Component | Institution | Description |
|---|---|---|
| Institution Design | KPK | Prior to the amendment of the 2019 KPK Law, the KPK was established as an ad hoc independent institution to prevent and eradicate corruption, but after the amendment of the KPK Law, the KPK changed to an institution within the executive family with the same duties. |
| | MACC | Prior to 2009, MACC was called Badan Pencegah Rasuah (BPR) which was established in 1967. After the Prevention of Corruption and Eradication of Corruption Act 2009 was passed by the Malaysian Parliament, the BPR became the independent agency MACC. MACC was established with a stronger mandate to investigate, prosecute and adjudicate corruption offenses in Malaysia. |
| | ICAC | An independent agency established in 1974 by the British colonial government. |
| Legal Framework | KPK | Tupoksi and authority are regulated using laws, presidential regulations, and government regulations. |
| | MACC | Tupoksi and authority are regulated by law (Akta Suruhanjaya Pencegahan Rasuah Malaysia 2009). |
| | ICAC | Tupoksi and authority are regulated by law. |
| Organizational Composition | KPK | KPK organization consists of: Chairman, Secretary to Chairman, Supervisory Board, Secretary to Supervisory Board, Deputy for Enforcement and Execution, Deputy for Information and Data, General Secretariat, Spokesperson Team, Stranas PK, Corruption Eradication Strategic Planning Center, Inspectorate, Deputy for Education and Community Participation, Deputy for Prevention and Monitoring, and Deputy for Coordination and Supervision. |
| | MACC | The MACC organization consists of: Commissioner, Prevention Division, Intelligence Division, Operations Division, Asset Declaration and Verification Division, Legal and Prosecution Division, Integrity and Standards Compliance Division, and Corporate Affairs Division. |
| | ICAC | The ICAC organization consists of: Commissioner, *Special Investigation Unit (SIU), Corruption Prevention Department (CPD), Community Relation Department (CRD), Administration Branch (AB),* and *Operation Department (OD).* |

Source: Processing of KPK, MACC, and ICAC Annual Reports 2004 - 2022

**Table5 Conduct Parameters in SCP Paradigm**

| Component | Institution | Description |
|---|---|---|
| Anti-Corruption Strategies, Methods, and Policies | KPK | KPK has three (3) main strategies related to corruption eradication that involve participation from the community to create an anti-corruption culture consisting of: 1) Public education approach, 2) Prevention system, 3) Professional and accountable law enforcement. The strategy is implemented by: 1) Conducting prevention by conducting socialization and campaigns to the public, 2) Conducting thorough investigations into suspected corruption cases, 3) Indiscriminate law enforcement against perpetrators of corruption, 4) Returning assets resulting from corruption, 5) Conducting international |

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| | | cooperation with anti-corruption agencies, and 6) Involving the community to encourage public participation in efforts to eradicate corruption. |
| | MACC | MACC has a law enforcement strategy by conducting: 1) Prevention by educating and educating the public, 2) Investigation of reported corruption allegations, 3) Law enforcement against perpetrators of corruption, 4) Collaboration with international organizations and other law enforcement agencies, and 5) Monitoring and evaluation of agency performance. |
| | ICAC | ICAC has a strategy in law enforcement by taking the following steps: 1) Prevention by educating public officials, the private sector, and the public, 2) Intelligence gathering to obtain data and activities related to corruption, 3) Investigate allegations of corruption, 4) Enforce the law against perpetrators of corruption, 5) Involve the public through partnerships and public education, and 6) Cooperate with international institutions. |

Source: Processing of KPK, MACC, and ICAC Annual Reports 2004 - 2022

**Table6 Performance Parameters in SCP Paradigm**

| Component | Institution | Description |
|---|---|---|
| Anti-Corruption Strategies, Methods, and Policies | KPK | KPK has three (3) main strategies related to corruption eradication that involve participation from the community to create an anti-corruption culture consisting of: 1) Public education approach, 2) Prevention system, 3) Professional and accountable law enforcement. The strategy is implemented by: 1) Conducting prevention by conducting socialization and campaigns to the public, 2) Conducting thorough investigations into suspected corruption cases, 3) Indiscriminate law enforcement against perpetrators of corruption, 4) Returning assets resulting from corruption, 5) Conducting international cooperation with anti-corruption agencies, and 6) Involving the community to encourage public participation in efforts to eradicate corruption. |
| | MACC | MACC has a law enforcement strategy by conducting: 1) Prevention by educating and educating the public, 2) Investigation of reported corruption allegations, 3) Law enforcement against perpetrators of corruption, 4) Collaboration with international organizations and other law enforcement agencies, and 5) Monitoring and evaluation of agency performance. |
| | ICAC | ICAC has a strategy in law enforcement by taking the following steps: 1) Prevention by educating public officials, the private sector, and the public, 2) Intelligence collection to obtain data and activities related to corruption, 3) Investigate allegations of corruption, 4) Enforce the law against perpetrators of corruption, 5) Involve the public through partnerships and public education, and 6) Cooperate with international institutions. |

Source: Processing of KPK, MACC, and ICAC Annual Reports 2004 - 2022

The SCP analysis conducted strengthens Mu'adi's research (2021) where there are differences between the KPK and MACC. KPK tends to prioritize the bureaucratic and procedural aspects, while MACC tends to prioritize the audit and bureaucratic aspects that are faster and shorter. One of the KPK's strategies is to focus on an anti-corruption culture by means of system prevention. Prevention of this system then directs the KPK to prioritize bureaucratic and procedural aspects. Supervision and structuring at the bureaucratic level is important to create transparency and prevent corruption in the government system.

Similar to KPK, MACC tends to prioritize faster and shorter audits and bureaucratic aspects because it is also in line with the strategy chosen by MACC. Monitoring and evaluating agency performance is something that MACC emphasizes. MACC's performance includes faster completion and oversight of the bureaucratic system. Each division at MACC is required to operate optimally in accordance with their main tasks and functions.

**Hypothesis Test Results**

ANOVA *(Analysis of Variance)* is a statistical method used to find differences in means within a group or between groups.

**Null Hypothesis:**

Ho: KPK's performance is equal to that of ICAC and MACC.

**Alternative Hypothesis:**

Ha: KPK's performance and performance is not the same as ICAC and MACC's performance and performance.

**Statistical Hypothesis:**

**Ho: μ1=μ 2 = 3 μ**

**Ha: Other than 1=μμ 2 = 3 μ**

**Notes:**

μ1: Average performance of KPK (Corruption Eradication Commission).

μ2: Average performance of MACC (Malaysian Anti-Corruption Commission)

μ3: Average performance of ICAC (Independent Commission Against Corruption).

The performance of anti-corruption agencies will be measured using several variables:

a. Ratio of public complaint reports received to reports successfully reviewed from each anti-corruption agency.

b. Ratio of budget to the number of employees of each anti-corruption agency.

c. *Conviction rate of* each anti-corruption institution.

**Analysis of the ratio of public complaint reports / review reports:**

SUMMARY

| Groups | Count | Sum | Average | Variance |
|---|---|---|---|---|
| ICAC | 18 | 13,88813707 | 0,77156317 | 0,011508427 |
| MACC | 13 | 3,019748747 | 0,23228837 | 0,002663986 |
| KPK | 18 | 11,56290939 | 0,64238385 | 0,134362339 |

ANOVA

| Source of Variation | SS | df | MS | F | P-value | F crit |
|---|---|---|---|---|---|---|
| Between Groups | 2,302278782 | 2 | 1,15113939 | 21,0817049 | 3,17539E-07 | 3,2 |
| Within Groups | 2,511770856 | 46 | 0,05460371 | | | |
| Total | 4,814049638 | 48 | | | | |

The results of hypothesis testing related to the ratio of public complaint reports resolved to reviews show that the KPK has the most inconsistent results. This is in accordance with research conducted by Mu'adi (2021) where Indonesia has a relatively complicated and different level of bureaucracy between the center and the regions, so that often the existing regulations cannot be properly understood by the complainant in preparing a complaint report. This lack of understanding causes incoming reports to not match the criteria for reports handled by the KPK so that they cannot be resolved and followed up.

**Budget/Number of Employees Ratio Analysis:**

SUMMARY

| *Groups* | *Count* | *Sum* | *Average* | *Variance* |
|---|---|---|---|---|
| KPK | 18 | 1,08289573 | 0,060160874 | 0,000361934 |
| MACC | 13 | 0,327379559 | 0,025183043 | 1,3949E-05 |
| ICAC | 18 | 1,479083287 | 0,082171294 | 0,000200543 |

ANOVA

| *Source of Variation* | *SS* | *df* | *MS* | *F* | *P-value* | *F crit* |
|---|---|---|---|---|---|---|
| Between Groups | 0,024555187 | 2 | 0,012277594 | 58,04712451 | 2,62286E-13 | 3,199581706 |
| Within Groups | 0,009729497 | 46 | 0,000211511 | | | |
| Total | 0,034284684 | 48 | | | | |

The results of hypothesis testing conducted on the budget and headcount ratios show that although the KPK has the second largest average, the variance of the KPK is the highest. The high variance indicates inconsistency. Quah (2007) explains that *ACAs* can be the best solution for combating corruption if they are adequately staffed and funded. Based on this, it appears that the increase in personnel at the KPK is not commensurate with the increase in the budget given to the KPK. This has caused law enforcement, especially in the field of corruption eradication, to be not maximized where Indonesia's CPI is currently still below Malaysia.

**Analysis based on *Conviction Rate:***

SUMMARY

| *Groups* | *Count* | *Sum* | *Average* | *Variance* |
|---|---|---|---|---|
| ICAC | 19 | 15,88 | 0,83578947 | 0,000925731 |
| MACC | 13 | 10,5113 | 0,80856154 | 0,007254533 |
| KPK | 18 | 17,4458 | 0,96921111 | 0,00394099 |

ANOVA

| *Source of Variation* | *SS* | *df* | *MS* | *F* | *P-value* | *F crit* |
|---|---|---|---|---|---|---|
| Between Groups | 0,24620622 | 2 | 0,12310311 | 33,8919653 | 7,7107E-10 | 3,195056281 |
| Within Groups | 0,17071439 | 47 | 0,00363222 | | | |
| | | | | | | |
| Total | 0,4169206 | 49 | | | | |

The results of the *conviction rate* analysis show results that are in line with previous research by Quah (2007). Quah's research concluded that the establishment of *ACAs* is the best method of combating corruption if there is political will and the state has a favorable policy context with support from personnel (staff) and funding. The establishment of the KPK was supported by an extraordinary mandate to handle corruption cases as an extraordinary crime. KPK has the authority to conduct prevention, education, prosecution, and coordination with other law enforcement agencies. The mandate given was then strengthened over time with additional personnel and funding by the government for the KPK.

The excellent *conviction rate* then decreased at the end of the year. According to Mu'adi (2021), Indonesia has an initiative focus on supervision that is still at the level of political parties, as well as a management system that still focuses on the national level. This has led to many cases of corruption at the regional head level and party official level. Supervision and management that is still not maximized causes corrupt practices to still be prone to occur and be decided guilty.

## CONCLUSION

The conclusions are: The CPI of the three countries shows the government's commitment to each country's anti-corruption institutions as reflected in their respective CPI achievements, led by Hong Kong, followed by Malaysia, and Indonesia in the last position. Analysis of external factors using PESTEL shows that Malaysia and Indonesia, which are developing countries in Southeast Asia, are similar in culture, technological capabilities, political stability, and economy. Hong Kong has more advanced technology, but the problems arise in the legal and economic fields which are much more complex.

Descriptive analysis of economic growth shows that Indonesia is much better off than Malaysia and Hong Kong, but this fact is not in line with the budget that the Indonesian government has allocated to the KPK. Analysis of the budget ceiling shows that the KPK is similar to the MACC in that the budget provided each year is not fixed (fluctuating). Budget is an important matter that directly affects the institution's operations, including employee operations. The amount of budget owned is then compared with the human resources owned. The results of the analysis show a match with previous research conducted by Quah, that the ratio of the amount of budget and the number of employees owned is key to the performance of each institution.

The implications of the budget instability can be seen in the total complaints curve which can then be completed into a review. The curve shows that ICAC has the best consistency, followed by KPK and MACC. This is consistent with research conducted by Transparency International from 2015 to 2017 and the ACAs standards published by UNCAC. Optimal ACAs should be independent, have specialized staff and resource capacity, and an unlimited mandate.

KPK, MACC and ICAC have similar strategies as shown by the SCP analysis. The main strengths are an independent institution, a strong legal framework, and a large amount of authority to carry out functions ranging from prevention, investigation, prosecution, to prosecution. The three institutions have similar strategies, but quantitative analysis using the ANOVA method shows that the performance of the three institutions is not the same. KPK's performance tends to be above MACC, but still far below ICAC, so more attention is needed from the government towards the KPK to maximize the potential of the KPK to return to achieving a 100% conviction rate.

KPK and MACC, which are anti-corruption institutions with ICAC as a role-model, need to pay attention to environmental conditions that include bureaucracy, management systems, regulations to the selection of national-level strategies. Environmental conditions are important in determining corruption eradication strategies in accordance with research by Quah (2007) which explains that the formation of ACAs will be effective if there is political will and the country has a favorable policy context.

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