

## Prevention of Corrupt Behavior with the Maqashid Syariah Approach

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### ABSTRACT

*This study aims to test the influence of religiosity, independence, professionalism, family resilience and remuneration as factors that affect corrupt behavior both partially and simultaneously so that efforts to prevent corrupt behavior through the Sharia Maqashid approach are obtained. The study used quantitative method, the population in this study is all employees in one agency that handles disasters. The sample size used was 269 respondents. The sampling technique used is Krijie Morgen. Based on the results of the study, it can be concluded that: (1) There is a significant influence partially or simultaneously between religiosity, independence, professionalism, family resilience and remuneration on corrupt behavior; (2) The application of "TANGGUH" values as an effort to prevent corrupt behavior through the Sharia Maqashid approach is another alternative to the efforts to prevent corrupt behavior that has existed so far. This research is expected to be useful from a theoretical and practical perspective. One of the benefits of the theory is to increase the insight of academics related to the influence of religiosity, independence, professionalism, family resilience and remuneration on corrupt behavior, while from the practical side, it is to provide advice to agencies in improving more reliable corruption prevention efforts through the internalization of the value of anti-corrupt behavior, namely "TANGGUH" (Resilient in religiosity, Resilient in Remuneration, Resilient in Independence, Resilient in Professionalism and Resilient in Family Resiliency).*

**KEYWORDS** Prevention, Corrupt Behavior, Sharia Maqashid



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## INTRODUCTION

Corrupt behavior causes various problems and hinders the development of a country. Therefore, various efforts to realize a clean government that is free from corrupt behavior continue to be carried out both at the central and local government levels (Dubrovina et al., 2020; Restya, 2019; Srirejeki & Putri, 2023; Wei et al., 2023; Zizumbo Colunga & Meza, 2023). The Corruption Eradication Commission (KPK) initiated the Integrity Index, which aims to map corruption risks and measure the success of the impact created by various efforts to eradicate and prevent corruption in each ministry/institution or local government so that it can provide recommendations for improving the corruption prevention system, where corruption is part of corrupt behavior (Corruption Eradication Commission, 2022). Based on the results of the Integrity Index by the KPK in 2022, in several ministries/institutions, there is still a risk of internal corrupt behavior assessed in various dimensions, namely integrity in the implementation of duties, influence trading, budget management, management of Procurement of Goods/Services (PBJ), and management of Human Resources (HR).

Against the above risks, efforts have been made to prevent corrupt behavior in the field of transparency and socialization of anti-corrupt behavior at various levels, including the level of prevention at the example set by the leadership to encourage the prevention of corrupt behavior, at the level of prevention in the provision of adequate information related to the implementation of the tasks given, and the level of prevention in gratuity reporting, but these

risks still occur (Hu et al., 2021; Maheswara & Widyasari, 2023; Maulana et al., n.d., 2025; Riko Yohansyah Zulfahmi, 2023).

The above phenomenon is reviewed from the Triangle Fraud theory, which states that there are three factors that cause a person to commit corrupt behavior, namely motive, rationalization, and opportunity. These three factors, according to Cressey, have an equal degree of influence on each other. If explained again, there are two factors that cause corrupt behavior, namely internal factors that arise from a person and external factors, namely factors outside of a person (Corruption Eradication Commission, 2022).

In the Fraud Triangle theory, internal factors such as greed, consumptive lifestyle, and weak morals are part of the motive. Motive is the reason why a person commits corrupt behavior that causes a person to act or react and often indirectly expresses an emotion or lust. Motive is also the driving force behind a person who changes from law-abiding to a criminal. There are many motives for carrying out corrupt behavior; the main one is related to greed. Greed is a force that motivates all kinds of corrupt behavior (Cressey, 1953).

Internal factors of the personal self can be controlled by the nature of religiosity, the nature of independence, and the nature of professionalism of a person. The higher a person's religiosity, the lower the corrupt behavior; this is supported by the results of Humaira (2020) research, which shows a positive relationship between religiosity and anti-corrupt behavior intentions. The direction of this relationship is positive, which means that a person's high religiosity is related to a high intention to carry out anti-corrupt behavior.

According to Ko & Moon (2013), there is a strong link between corrupt behavior and religion, and in his journal, it is said that the role of religion greatly affects human attitudes and behaviors, with religious guidelines and spiritual values helping a person control themselves not to commit corrupt behavior because self-awareness of the responsibilities and mandates that have been given arise. Religion has an important role in a person's spirituality; with the cultivation of spirituality through religion, individuals will indirectly understand the meaning and applicable social norms. This is proven when research conducted by Leaman (2009) shows that there is a relationship between a person's level of religiosity and corrupt behavior. So it can be said that the weak individual's religiosity and lack of religious guidelines will raise the risk of a person having corrupt behavior even though they know that it is contrary to social and religious norms.

In addition to religiosity, independence is also an internal factor that can prevent a person from committing acts of corrupt behavior. This aligns with the results of Mukaromah (2023) research, which states that the independence of the State Civil Apparatus (ASN) is related to efforts to prevent corrupt behavior in public institutions. Employees who have high independence and uphold ethical values and morality in carrying out their duties tend to be more able to avoid corrupt behavior.

The nature of professionalism in a person can also prevent corrupt behavior. This is reinforced by research results stating that professionalism has a positive and significant effect on the ability to detect fraud.

In addition to the internal factors of a person that are the motives for corrupt behavior, the external factors that encourage the occurrence of corrupt behavior due to external causes

are: (1) Social aspect: a person's social life is influential in encouraging the occurrence of corrupt behavior, especially the family. Instead of reminding or punishing, the family instead supports someone who behaves corruptly to fulfill their greed. These conditions have been strengthened by the results of research stating that the family is the first place where a person gets education in planting their life ideology well or vice versa, and the family is also the initial foundation in the formation of a person's character. Thus, the family becomes a very effective and very fundamental tool in fostering an anti-corrupt behavior culture, in accordance with the research of Aya Mamlu'ah (2022). And (2) Economic Aspect: Economic factors are often considered to be the main cause of corrupt behavior, among them the level of income or salary that is not enough to meet needs.

Most of the Indonesia's population is Muslim, but the risk of corrupt behavior is still relatively high, while Islam attaches great importance to the concept of professionalism and trust in a leader and in every Muslim in both personal affairs, family, and society. Even in matters of acquiring property, Islam teaches that it is forbidden for a person to take the rights of others indirectly through corrupt behavior because it is an act of sin and must be avoided by every Muslim. The practice of staying away from corrupt behavior can help achieve the *maqasid sharia* which is the goal of sharia, especially the main *maqasid*, namely daruriyah al-khamsah. Maintaining *maqasid* means that the benefits of the community are maintained and can form agencies that reduce their corrupt behavior. Corrupt behavior is a problem that can have a negative impact on the achievement of agency goals.

Previous studies have examined various factors influencing corrupt behavior, but most have focused on individual or institutional aspects in isolation. Humaira (2020) found that religiosity positively influences anti-corruption intentions, emphasizing that higher spiritual awareness strengthens moral restraint against unethical behavior. However, this study only assessed religiosity as a psychological construct without integrating it with other determinants such as professional ethics or family influence. Meanwhile, Mukaromah (2023) revealed that independence among civil servants significantly correlates with the prevention of corruption in public institutions. Yet, the study remained limited to the bureaucratic context and did not explore broader sociocultural or moral frameworks that could reinforce ethical decision-making. Both studies underscore the importance of internal values but fail to connect them with external factors such as family resilience, remuneration fairness, and social responsibility grounded in Islamic ethical principles.

Based on literature studies, many studies on the prevention of corrupt behavior are carried out from a Western perspective, including the Monitoring Center for Prevention (MCP), where corruption prevention only focuses on eight areas, namely planning and budgeting, procurement of goods and services, licensing, supervision of the Government Internal Supervisory Apparatus (APIP), management of the State Civil Apparatus (ASN), optimization of regional taxes, management of Regional Property (BMD), and village governance (KPK, 2023).

The existence of research results related to efforts to prevent corrupt behavior and the lack of a comprehensive discussion related to the prevention of corrupt behavior with the *Sharia Maqashid* approach that combines elements of individuals, families, and organizations in one complete framework of understanding related to the prevention of corrupt behavior

makes researchers want to examine the influence of religiosity, independence, professionalism, family resilience, and remuneration on corrupt behavior so that the prevention of corrupt behavior can be carried out with the *Sharia Maqashid* approach.

The purpose of this study is to empirically examine the effect of religiosity, independence, professionalism, family resilience, and remuneration on corrupt behavior using the *maqasid sharia* framework. The study's benefits are twofold: theoretically, it enriches literature on corruption prevention through an Islamic moral lens; practically, it offers strategic insights for policymakers and public institutions to develop integrity-based anti-corruption systems that align personal morality, institutional ethics, and social justice.

## METHOD

This research is quantitative with the aim of testing the influence between variables and discussions with qualitative descriptions. In this type of research, theoretical support is needed as a basis for proposing a hypothesis. The design of this study is descriptive - correlational. In this study, the variables tested were religiosity, professionalism, independence, family resilience, remuneration and corrupt behavior

The data collection method consists of a questionnaire. This questionnaire falls under the category of interval data. The data used in this study is primary data. The data shows the measured data rankings ranging from strongly agree to strongly disagree. For the measurement of variables in the questionnaire, the Likert scale is used, which is a method of measuring attitudes by expressing their agreement or disagreement with a certain subject or object. The Likert scale uses the choice of criteria from Strongly Agree (SS) to Strongly Disagree (STS) in providing answers. The collected data is all used to be processed in the Statistical Package for the Social Sciences (SPSS) application so that the level of validity and relevance is known.

In analyzing this, the author uses a deductive thinking method, which departs from universal facts, concrete events, after that from the facts and events that are universal and concrete, generalizations that have special properties are drawn

The analysis method used is a quantitative descriptive approach with problem research that is used to collect, manage and then present data so that other parties can easily get an idea of the object of the research.

Based on the research objectives, the hypothesis test design that can be made in this study is presented based on the research objectives. The confidence level used is 95% so that the accuracy level or inaccuracy limit is  $(\alpha) = 5\%$  or 0.05

The basis for decision-making for each hypothesis test, namely:

1.  $H_0$  : There is no influence of religiosity on corrupt behavior.

$H_1$ : There is an influence of religiosity on corrupt behavior.

If the value of t-statistics is greater than or equal to the t-table ( $t\text{-statistics} \geq t\text{-table}$ ) then  $H_0$  is rejected and  $H_1$  is not subtracted.

2.  $H_0$  : There is no influence of independence on corrupt behavior.

$H_1$  : There is an influence of independence on corrupt behavior.

If the value of t-statistics is greater than or equal to the t-table ( $t\text{-statistics} \geq t\text{-table}$ ) then  $H_0$  is rejected and  $H_1$  is not subtracted.

3.  $H_0$  : There is no influence of professionalism on corrupt behavior

$H_1$  : There is an influence of professionalism on corrupt behavior.

If the value of t-statistics is greater than or equal to the t-table ( $t\text{-statistics} \geq t\text{-table}$ ) then  $H_0$  is rejected and  $H_1$  is not subtracted.

4.  $H_0$  : There is no effect of family resilience on corrupt behavior.

$H_1$  : There is an influence on family resilience to corrupt behavior.

If the value of t-statistics is greater than or equal to the t-table ( $t\text{-statistics} \geq t\text{-table}$ ) then  $H_0$  is rejected and  $H_1$  is not subtracted.

5.  $H_0$  : There is no effect of remuneration on corrupt behavior.

$H_1$ : There is an effect of remuneration on corrupt behavior.

If the value of t-statistics is greater than or equal to the t-table ( $t\text{-statistics} \geq t\text{-table}$ ) then  $H_0$  is rejected and  $H_1$  is not subtracted.

6.  $H_0$  : There is no simultaneous influence of religiosity, independence, professionalism, family resilience and remuneration on corrupt behavior.

$H_1$  : There is a simultaneous influence of religiosity, independence, professionalism, family resilience and remuneration on corrupt behavior.

If the value of t-statistics is greater than or equal to the t-table ( $t\text{-statistics} \geq t\text{-table}$ ) then  $H_0$  is rejected and  $H_1$  is not subtracted.

The regression analysis hypothesis test used in this study is simple regression analysis and multiple regression analysis.

The simple regression analysis model used to test the hypotheses is as follows:

a)  $Y = \beta_0 + \beta_1 X_r$

b)  $Y = \beta_0 + \beta_1 X_i$

c)  $Y = \beta_0 + \beta_1 X_p$

d)  $Y = \beta_0 + \beta_1 X_k$

e)  $Y = \beta_0 + \beta_1 X_e$

Information:

$Y$  : Corrupt behavior

$\beta_0$  : Regression coefficients

$\beta_1$  : Constant

$X_r$  : Religiosities

$X_i$  : Independence

$X_p$  : Professionalism

$X_k$  : Family Resilience

$X_e$  : Remuneration

Multiple regression analysis models, which are used to test the following hypotheses:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5$$

Information:

$Y$  : Corrupt behavior

$\beta_0$  : Regression coefficients

$\beta_1\text{-}5$  : Constant

- 1st : Religiosities
- X2 : Independence
- X3 : Professionalism
- X4 : Family Resilience
- X5 : Remuneration

## RESULT AND DISCUSSION

### Descriptive Analysis of Respondents' Demographic Profiles

This research was conducted by distributing questionnaires to 269 respondents. The descriptive analysis of the respondent's profile aims to see the background picture that the respondent has. The characteristics of the respondents in this study were focused on gender, age, education, religion, status and income.

The following are the results of the descriptive analysis of the profiles of 269 respondents in this study:

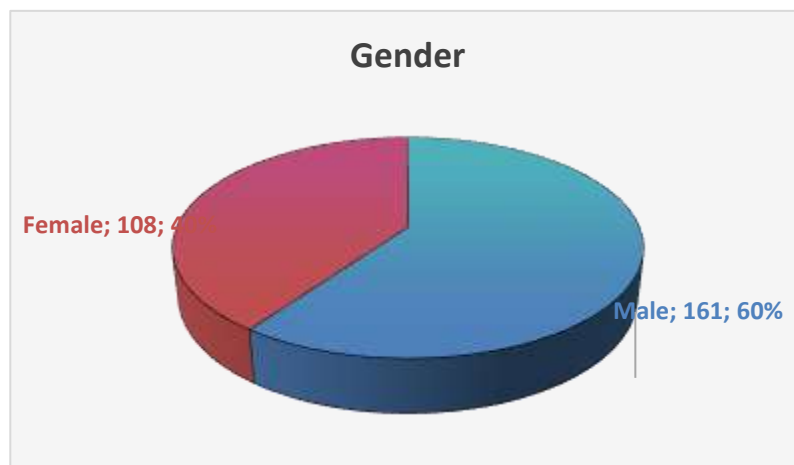


Figure 1. Gender Analysis

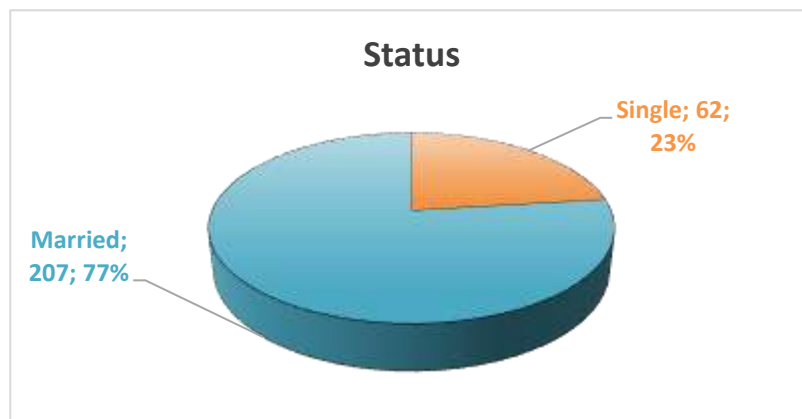


Figure 2. Status Analysis

In addition to gender and age analysis, the researcher also descriptively analyzed the profile of respondents based on age, education, religion and income, it was found that the number of respondents based on age obtained the most were employees aged 25-35 years and 36-55 years, namely 127 people (47.2%) and 121 people (45.0%) respectively while employees



aged < 25 years were 15 people and employees aged > 55 years were 6 (six) people. The number of respondents based on education obtained the most was the S1 level which was 137 people (50.9%), then at the S2 level which was 73 people (27.1%), then at the D3 level which was 56 people (20.8%) and the least S3 level was 3 (three) people (1.1%).

The number of respondents based on religion obtained the most was Muslim, which was 232 people (86.2%), then Christianity which was as many as 20 people (7.4%), then Catholics which were 15 people (5.6%) and the least Hindu religion which was 2 (two) people (0.7%). The number of respondents based on income obtained was the most IDR 6-10 million, which was 146 people (54.3%), then IDR 4-6 million, which was 64 people (23.8%), then IDR 2-4 million, which was 43 people (16.0%), then IDR 10-15 million, which was 8 (eight) people (3.0%), and at least IDR > 15 million, which was 8 (eight) people (3.0%).

The general picture of the respondents as many as 269 people, namely the most respondents are male with the age of 25-35 years and have a bachelor's education and are Muslim and are married with an income of around IDR 6,000,000.00-IDR 10,000,000.00.

The data quality analysis in this study includes validity, reliability and assumption tests on all research data, namely:

### **Validity Test**

The validity test of items or indicators in this study was carried out by Pearson's product moment correlation technique which was carried out by correlating the value obtained from each statement item with the total value. All items in each research variable have a product moment Pearson ( $r \geq r$  correlation value of the table which is 0.2061 and a significance value of Sig. (p-value) < 0.05. Thus, all items on the questionnaire can be declared valid so that further testing can be carried out.

### **Reliability Test**

The reliability test shows the level of consistency and stability of a score from a measuring instrument., the Cronbach's Alpha value on each variable is greater than 0.6, namely the value of Cronbach's Alpha the Religiosity variable (X1) which consists of 8 items of 0.830 (>0.6), the Independence variable (X2) which consists of 6 items of 0.703 (>0.6), the Professionalism variable (X3) which consists of 9 items of 0.665 (>0.6), the Family Resilience variable (X4) consisting of 8 items of 0.855 (>0.6), Remuneration (X5) consisting of 6 items of 0.811 (>0.6), and the variable of corrupt behavior (Y) consisting of 8 items of 0.929 (>0.6). Thus, it can be concluded that this research questionnaire meets the criteria of reliability or variables in this study can reveal accurate and reliable data.

### **Normality Test**

According to Ghozali (2018), the normality test aims to test whether in the regression model, the free variable and the bound variable both have a normal distribution or not. In this study, the normality test was carried out using a statistical test through the Kolmogorov Smirnov Monte Carlo. The decision-making criteria for the Kolmogorov Smirnov Monte Carlo test is that if the significance value is greater than 0.05, then the data is normally distributed, which means that it meets the assumption of normality (Ghozali, 2018). Based on the results

of the One-Sample Kolmogorov-Smirnov Test output in the table above, the Asymp value can be seen. The sig. (2-tailed) in the Unstandardized Residual column is 0.31, which is greater than 0.05 ( $0.31 > 0.05$ ). Thus, it can be concluded that the data tested is distributed normally, so that the normality assumption in the regression model of this study is fulfilled.

### Multicollinearity Test

The multicollinearity test is part of the classical assumption test which aims to test the regression model whether or not there is a correlation between independent variables. This test can be seen from the tolerance value and the value variance inflation factor (VIF), which includes: if the VIF value is  $> 10$  or if the tolerance value is  $< 0.1$ , multicollinearity occurs (Ghozali, 2018). A good regression model should have no multicollinearity problems or no perfect correlation or perhaps near-perfect correlation between independent variables. The results of this study can be stated that the independent variables, namely Religiosity (X1) has a tolerance value of 0.251 ( $> 0.1$ ) and VIF of 3,991 ( $< 10$ ), Independence (X2) has a tolerance value of 0.256 ( $> 0.1$ ) and VIF of 3,912 ( $< 10$ ), Professionalism (X3) has a tolerance value of 0.223 ( $> 0.1$ ) and VIF of 4,491 ( $< 10$ ), Family Resilience (X4) has a tolerance value of 0.403 ( $> 0.1$ ) and VIF of 2,482 ( $< 10$ ). and Remuneration (X5) has a tolerance value of 0.220 ( $> 0.1$ ) and VIF of 4,537 ( $< 10$ ). Thus, it can be concluded that the regression model in this study does not occur multicollinearity, this is because all independent variables have a tolerance value of  $> 0.1$  and a VIF value of  $< 10$ .

### Heteroscedasticity Test

The heteroscedasticity test aims to test whether in a regression model there is a residual variance disparity between one observation and another. If the variance from the residual of one observation to the other is fixed, then it is called homoscedasticity and if it is different, it will be called heteroscedasticity.

The basis for decision-making in the heteroscedasticity test using the Glejser test is that if the significance value (Sig.)  $< 0.05$ , then there are symptoms of heteroscedasticity in the regression model. On the other hand, if the significance value (Sig.)  $> 0.05$ , then there are no symptoms of heteroscedasticity in the regression model (Ghozali, 2018). Based on the homoscedasticity test using the Glejser test, a significance value of 0.080 was obtained, which is more than 0.05. Thus, it can be concluded that there is no heteroscedasticity in the regression model of this study, so it is worth further testing.

Based on the results of the assumption test that has been carried out, all assumptions are fulfilled, namely a normal distributed model, there is no multicollinearity problem and there is no heteroscedasticity problem. Thus, the testing in the study can be continued with the following analysis results:

**There is a negative influence of religiosity on corrupt behavior. The higher the level of religiosity, the lower the rate of corruption so that it can reduce corrupt behavior by 87%.**

This research is in line with the results of Andre Giovano's (2020) research which states that a person's religiosity influences a person not to commit or commit cheating. The higher the level of religiosity a person will be, the lower the tendency to commit cheating. Religiosity



was able to explain fraud by 35.8%. It was further explained that religiosity affects a person's moral standards, humans who have a high level of religiosity will be more empathetic and pay attention to the interests of others and contribute to one's idealism (Andre, 2020).

The results of this study are also in line with the results of Humaira (2020) research which states that there is a positive relationship between religiosity and anti-corruption intentions. The direction of this relationship is positive, which means that a person's high religiosity is related to a high intention to carry out anti-corruption behavior.

Humaira (2020) stated that these results support previous research that supports the relationship between the two, namely Nihayah's (2015) research stated that anti-corruption intentions are related to several variables, namely religious orientation, moral integrity, personality, and organizational climate; Yahya's (2015) research shows that religiosity affects a person's attitude and behavior, including corrupt attitudes and behaviors within the scope of the organization, Wahyudi and Sopanah (2004) research shows that corrupt behavior can occur due to the impulse in corrupt perpetrators, one of which is intention or intention. Intentions themselves can appear to be influenced by several factors, namely internal factors and external factors. Internal factors that affect intentions include subjective norms, attitudes, and belief that they are capable of doing something.

Religion is a belief that is internalized as a person's subjective norm and used in making judgments. This assessment will then affect the values that are believed. Religion that is identified in a person can help him in dealing with various life problems so that he avoids behaviors that are contrary to religious values, one of which is corrupt behavior.

**There is a negative influence of independence on corrupt behavior. The higher the level of independence, the lower the rate of corruption so that it can reduce corrupt behavior by 82%**

This is in line with the results of research by Ulfah Apriani (2019) who stated that independence (internal supervisory employees) has a positive effect on corruption prevention. The independence of internal supervision has a positive effect on corruption prevention, meaning that the better the independence of internal supervision, the more corruption prevention will be increased. Independence of internal supervision is the ability related to the process of ownership, guarding and directing that is carried out seriously so that the object under supervision runs as it should. Independence in every profession is needed, especially to maintain the quality of internal and external supervision. Independence consists of three types, namely independence in verification, independence in audit programs, and independence in reporting (Ulfa, 2019).

The results of this study are also in line with the research conducted, Dewi (2018) which states that internal control, integrity, independence, and professionalism have a positive effect on fraud prevention. This means that the higher the internal control, integrity, independence, and professionalism, the more fraud prevention will increase.

**There is a negative influence of professionalism on corrupt behavior. The higher the level of professionalism, the lower the rate of corruption so that it can reduce corrupt behavior by 82.7%**

This is in line with the research of Dwi Prihatmi (2017) who stated that professionalism is able to reduce corrupt behavior. One of the tools to prevent corruption is through increasing professionalism and competence.

Professionalism is how employees are able to act in accordance with applicable norms and standards in carrying out their duties in accordance with their competencies, while competence is a person's expertise in carrying out their duties obtained from education/training and experience. Through the training that is followed to improve their skills, it has an impact on understanding of norms, values, service standards, sanctions and awards in carrying out their duties, so that they are expected to be able to be professional by providing better service to the community, produce reliable, accountable reports so as to be able to reduce the level of corruption.

Knowledge of corruption will increase the understanding of government officials to identify what activities are included in corruption, recognize the existence of manipulation and steps that must be taken to prevent it. The professional attitude of government officials in carrying out their duties with high integrity is expected to be able to prevent behavior that can be detrimental to the interests of the community (Agerberg, 2019; Mahon & Jones, 2016; Prabowo et al., 2018).

**There is a negative influence of family resilience to corrupt behavior. The higher the level of family resilience, the lower the rate of corruption so that it can reduce corrupt behavior by 71.7%**

This is in line with the results of research conducted by Mega (2022), the results of his research stated that anti-corruption character education in the family had an effect of 12.5% on anti-corruption character.

This significant influence is like what is revealed that the cultivation of values or internalization of anti-corruption character starts from the family environment. Anti-corruption character education in the family can run well, if the family is aware of its role in eradicating corruption, knows the benefits obtained if this family-based corruption prevention is successful, knows what must be done to realize it and is able to internalize values so that family members behave honestly.

The family as the smallest structure of society is the initial key in the formation of the nation's character values. Therefore, character education must have an integration approach among the four main agents of education, namely the family, educational institutions, society (including religious institutions), and the state. The family is part of the smallest unit of society, it is hoped that it will become the social driving force for the eradication of corruption in Indonesia. The role of the family affects a person very significantly in building an anti-corruption culture, so that it becomes the basis for the hopes, demands, and desires of the larger social system.

**There is a negative influence of remuneration on corrupt behavior. The higher the remuneration level, the lower the incidence of corruption so that it can reduce corrupt behavior by 89.7%**

This is in line with the results of research by Sulis Winurini (2014) who stated that the application of the principle of justice in the remuneration system is part of the strategy to overcome counterproductive behavior. Remuneration then became popular in bureaucratic reforms. The improvement can be seen from the existence of performance allowances in the civil servant remuneration package. In this case, the government is trying to combine the principles of equality and equity. Equality where the basic salary is felt by employees, while equity where there is a difference in rewards for employees who manage to achieve the target, namely in the form of performance allowances.

The existence of performance allowances illustrates how the government tries to apply the principle of justice in the government's bureaucratic reward system. Performance-based payroll, rewards, and punishments are one of the characteristics of the merit system. The term remuneration then emerged in the midst of bureaucratic reform and became part of the bureaucratic reform policy. The remuneration program is a policy issued by the government related to the provision of fair compensation by adjusting workload and responsibilities, where the purpose is to improve the proper welfare of state apparatus, improve public services and be able to realize good and clean governance from corruption, collusion and nepotism. Although it literally includes all remuneration received, remuneration in bureaucratic reform is often identified with performance allowances. Performance allowance is an allowance paid based on work achievements and applied to Ministries/Institutions that have scheduled bureaucratic reform within their organization. Performance allowances are part of the remuneration program in bureaucratic reform. Remuneration, like a strategy, is seen as a stimulus that has an influence on changes in employee behavior, which in this case is co-productive behavior (Sulis, 2014).

**There is a significant simultaneous influence between religiosity, independence, professionalism, family resilience and remuneration on corrupt behavior**

Based on statistical analysis using SPSS, it was obtained that religiosity, independence, professionalism, family resilience and remuneration simultaneously affect corrupt behavior, namely the higher the level of religiosity, independence, professionalism, family resilience and remuneration that are carried out together, it can reduce corrupt behavior.

Based on the results of the hypothesis above, it is possible to build an internalization of anti-corruption values in agencies from the foundation of *Sharia Maqashid* that can be applied universally, with the following explanations:

1) Values in religiosity

Religion is the determinant of all aspects of life. Islam is a religion that is rational, practical and comprehensive (Harun Nasution, 2000). Islamic sharia is perfect, comprehensive, complete and shumul. The main mission of Islam is to form a perfect life within the framework of self-devotion to Allah SWT, which is the main goal of human life.

Religiousness according to the perspective of maqashid shari'ah is all aspects of the life of Muslims as referred to in the words of Allah in Surah Al-Baqarah verse 208, Artimya: "O believers, enter into Islam as a whole (kaffah)"

## 2) Values in independence

In the perspective of *Sharia Maqashid*, independence aims to protect the soul (Hifdzu an-nafs). In Surah Ar-Ra'd verse 11, Allah wants to remind that man has the power over himself to change his situation, this verse contains a command to be independent. Being independent does not mean not needing others. It's just that we train ourselves to get used to not expecting creatures. An independent attitude is related to an attitude that avoids conflicts of interest with others.

Corrupt behavior is a person who expects a creature by asking for more in return than the implementation of his duties and obligations, so that in the implementation of his duties there are often conflicts of interest with others. The value of independence that can be internalized as an effort to prevent corruption is independence and free from conflicts of interest.

## 3) Values in professionalism

In Islam, it is taught that, indeed, the most noble human being is the one who provides the most benefits to his fellow man and other creatures as a whole in accordance with the word of Allah QS. al-Bayyinah, 98 verse 7 which means that those who believe and do good deeds, they are the best of creatures."

The Prophet also taught to be professional in working in accordance with the hadith narrated by Bukhari: "Indeed, if one of you carries his rope, and then returns home with a bundle of firewood on his back, and sells it so that Allah provides for his needs (then) it is better than asking for his fellow human beings, whether it is given or rejected,"

This hadith explains that prioritizing hard work to meet the needs of life is nobler than people who beg, as done by corruptors who prefer to ask rather than work hard.

In the perspective of *Sharia Maqashid*, professionalism is aimed at Hifdzu aql (protecting the mind), because doing righteous deeds requires skills and knowledge born from a thought

## 4) Value in family resilience

The concept of family resilience in Islam is an important principle that aims to build a harmonious, solid, and able family to face various challenges in life. In Islam, the family is considered the main pillar of society. Family resilience encompasses various aspects, such as spiritual, emotional, economic, and social.

The Qur'an teaches the importance of family resilience according to the words of Allah SWT in surah At-Tahrim verse 6: "O you who believe, protect yourselves and your family from the fire of Hell whose fuel is humans and stones. Its guardians are the harsh and harsh angels. They do not disobey Allah against what He commands them and always do what He commands."

Family resilience in Islam aims to create a family that is not only strong in the world, but also brings all its members to happiness in the hereafter. This can only be achieved if each member of the family carries out his or her responsibilities in accordance with the teachings of Islam and builds a harmonious relationship based on faith and piety.

In the perspective of *Sharia Maqashid*, the command to maintain family resilience is aimed at *Hifdzu nasl* (protecting offspring), because educating offspring who obey religious orders is the obligation of parents, individuals who have anti-corruption characters are able

to pass on anti-corruption character to the next generation from generation to generation, because character development begins from instilling good values in the family.

#### 5) Value in Remuneration

The provision of performance allowances fairly is the punishment for employees who are not disciplined in attendance and do not perform by cutting performance allowances. Currently, agencies only deduct performance allowances based on attendance hours and do not consider the performance carried out by employees.

In Islam, salaries must be paid in such a way that at least an employee gets enough food and necessities from his work, according to the hadith of the Messenger of Allah who said, "It has been told to me that Bisyr bin Marhum has told us" Yahya bin Sulaim from Isma'il bin Umayyah from Sa'id bin Abi Sa'id from Abu Hurairah ra. The Prophet PBUH said: "Allah Almighty said: There are three kinds of people whose enemies I will be on the Day of Judgment, one who swears an oath in My name and then denies it, one who sells a person who is free, then eats the proceeds of his sale (price) and one who hires a worker and then the worker finishes his work, but does not give his wages" (HR Al-Bukhari).

Remuneration must be in accordance with the employee's contribution and must use the principle of fair compensation. As Allah SWT says in Q.S Al-Muthaffin verses 1 to 3 which means: "Woe to those who commit fraud, those who take full action when they receive from others, but give less when they give them in size or weight".

Islam teaches that the amount of salary must be sufficient to cover the needs of employees (especially taking into account the applicable standards/living costs). The prize amount should be enough for them to buy food, clothing, shelter and transportation. There is no discrimination in awarding awards to workers regardless of the gender of the worker

In the perspective of *Sharia Maqashid*, remuneration in the true sense is not only limited to a monetary or materialistic sense, but more importantly the pleasure of Allah SWT and the paradise that He has promised is another form of valuable reward that motivates Muslims to act justly. This can be seen in the following verse: "Whoever does the truth, whether male or female, while he is a believer, We will surely cause him to live a good life, and We will surely reward them in the Hereafter according to the best of what they are used to" (An-Nahl: 97).

Based on the perspective of *Sharia Maqashid*, that in collecting wealth, humans can apply halal and fair methods so that the sharia command in providing remuneration aims to protect the property (*hifzun ma'al*) so that the property obtained becomes halal in accordance with the performance carried out.

Based on the explanation of the discussion above, some of the efforts that can be made to prevent corruption with the *Sharia Maqashid* approach are:

a. Religiosity, good practices that can be done are "Tough"

- 1) Obedience to religious commandments (T)
- 2) Let's prosper mosques/places of worship (A)
- 3) Intention to work for worship (N)
- 4) Congregational prayer movement (G)
- 5) Share gesture (G)
- 6) Prioritize hereafter (U)
- 7) Present sincerity (H)

- b. Independence, good practice that can be done is "TANGGUH"
  - 1) Resilient in independence
  - 2) Tough in overcoming conflicts of interest
- c. Professionalism, good practices that can be done are "TANGGUH"
  - 1) Responsibility and hard work in duty (TANGG)
  - 2) Prioritize time discipline (U)
  - 3) Thirst for knowledge (H)
- d. Family resilience, good practices that can be done are "Resilient"
  - 1) Resilient in spiritual life
  - 2) Tough in family leadership
  - 3) Tough in good communication
  - 4) Tough in children's education
- e. Remuneration, good practice that can be done is "TANGGUH"
  - 1) Responsiveness in the provision of fair performance allowances (TANGG)
  - 2) Prioritize appreciation for employees (U)
  - 3) Must be paid on time (H)

It is hoped that the application of these "TANGGUH" values will be able to counteract the culture of corrupt behavior in accordance with the meaning of the word "TANGGUH", which is strong and resistant. The internalization of the values of "TANGGUH" also means that they are strong and resistant to factors that influence corrupt behavior so that the prevention of corruption is rooted in individuals.

## CONCLUSION

The research concludes that religiosity, independence, professionalism, family resilience, and remuneration each significantly influence corrupt behavior both individually and collectively, suggesting these factors can effectively prevent corruption by addressing internal and external causes. From an Islamic perspective, corrupt behavior is prohibited, and prevention can align with the Sharia Maqashid framework: safeguarding religion (*hifz Ad-dien*) through worship obedience, protecting life and intellect (*hifz Al-nafs* and *hifz Al-aql*) via good work ethics, and preserving property (*hifz Al-mal*) by ensuring halal income and fairness within the family, thus fostering righteous offspring (*hifz An-nasl*). Applying Sharia Maqashid principles raises individual awareness that corruption is not only legally forbidden but religiously impermissible, promoting social and self-benefit. The integration of "TANGGUH" values, reflecting these key factors, offers a complementary approach to existing corruption prevention efforts. Future research could explore how these values can be operationalized across diverse cultural and institutional contexts to enhance anti-corruption frameworks within and beyond Islamic societies.

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