



Collectivism: Interpreting the Perception of the Appearance of Health Service Retribution in Community Health Center in Central Lombok Regency

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ABSTRACT

The purpose of this study is to measure perceptions or interpretation of health personnel retribution management officers to their activities. this study focused on exploring the meaning of the other side of levy of health service management. The research approach used in this research is qualitative approach with case study method and interpretive paradigm. Data obtained from the results of in-depth interviews with informants. The results show that the actors who manage the levy feel what they do solely for the sense of humanity arising from togetherness in a community. In the narrow collectivist framework, actors feel that what they are doing is a form of solidarity or form of responsibility towards the other members of their group. According to the researchers the actors tend to take fraud action, viewed from the perspective of collectivity culture that lives within the organization of the Community Health Center.

Keywords: Perception of Actors, Levy of Health Services, Collectivism

JEL Classifications: H2, M4

1. INTRODUCTION

The decentralization policy in Indonesia gives wider authorities to local governments to manage their regional finances. One of the characteristics of the decentralization policy is to increase local taxes aimed at optimizing regional revenues to support regional spending (Mahi, 2011). Law Number 28 years 2009 on Regional Taxes and Levies (PDRD) is one of the regulations supporting the implementation of decentralization in Indonesia. The Law regulates 11 types of taxes for district/municipal governments and 5 types of taxes for the Provincial Government. Central Lombok regency as an autonomous region, levies on local taxes and regional levies as a source of local revenue. Based on research conducted by Adipta (2014) contribution of Local Revenue to Regional Budget and Expenditure year 2010–2013 in supporting the implementation of regional autonomy in Central Lombok Regency is still small although there is an increase every year, so that the revenue of Original Revenue has not been able to cover all the existing expenditure of Central Lombok itself.

Research by the Indonesian Forum for Budget Transparency (FITRA) on the 2016 District Budget Analysis of 70 districts/municipalities including Central Lombok Regency indicates that the financial independence of Central Lombok Regency is at the level of 9% of local own revenue contribution to Regional Government Budget. Local Own Revenue Management received a note from the Regional House Of Representatives of Central Lombok Regency. Special Committee provides recommendations to the Accountability Activities Report (LKPI) Regional Head of Central Lombok Regency Fiscal year 2016. One of the recommendations of the Special Committee is the management of the Local Own Revenue administration related to local levy has not been orderly. What is highlighted is the low performance of levy management, and the enforcement of law enforcement against taxpayers, mandatory retribution that causes negligence in payment.

Levy area is one sector that is optimized to increase the original income of Central Lombok regency. During the period 2011–2016

local levies accounted for 20, 53% of total PAD. Of the total retribution, health service charges are the largest contributor to total levies. The health service levy is the original revenue of the region, which is included in the public service levy which is managed under the Dinas Kesehatan and implemented by the Technical Implementation Unit (UPT) of the public health center. The levy on health service charges in Central Lombok Regency is based on Regional Regulation of Central Lombok Regency Number 5 years 2011 on Public Service Levies. Based on the Regional Regulation, the object of health service fee is health service in health center, mobile health center, sub health center, village maternity post/village health post, medical center, and other similar health services owned and/or managed by local government. Levies shall be levied on an individual or entity which, under the laws and regulations of retribusi, is required to make a payment of user charges, including the collection or withholding of health service charges.

Based on Report of Examination Result (LHP) of Supreme Audit Board of the Republic of Indonesia Number 15.A/LHP-LKPD/XIX.MTR/05/2017 Date 30 May 2017, to Central Government Financial Statement of Central Lombok Regency for Fiscal year 2016, in Public Health Centers is not adequate, because there are some problems as follows: (1) Retribution is not deposited; (2) used directly supported by proof of purchase; (3) used directly without supporting supporting evidence; (4) is used for additional services for civil servants; and (5) retribution is lost stolen.

1.1. Research Focus

Management of local finance in Indonesia is still a problem. Seen from the ACFE Chapter Indonesia Survey in 2016 shows that the many fraud found in Indonesia is corruption, which is not only at the upper class level but touches down to the lower layers. In the report also mentioned that the government is considered an organization that is "absolute" disadvantaged for the occurrence of fraud. Research conducted by Transparency International (TI) in the year 2016 noted that the score of Indonesia Corruption Perception Index (GPA) 37, up 1 point from the previous year 36. Indonesia is ranked 90 out of 176 countries surveyed. The rise in the corruption perception index indicates that corruption eradication is still running even slowly. News in the mass media also shows that financial management practices at both national and local levels are still in the shadow of fraud. Based on the results of the examination of the State Audit Board of the Republic of Indonesia, the implementation of the collection of regional levies as part of the regional financial management in the Community Health Center of Central Lombok Regency is suspected to occur many problems. Management of health service charges at Community Health Centers of Central Lombok Regency is indicated that problems are still occurring. the focus of this research is the views of the actors on the implementation of collection of health service charges at Community Health Centers in Central Lombok District.

1.2. Research Questions

Based on the introduction and focus of the research, the research questions are as follows: How do the views of actors or health service charges actors on their activities in the Central Lombok Community Health Center?

1.3. Research Objectives

One reason research is held is to answer the phenomena that occur in certain situations and/or locations. The phenomenon arises because what is expected is not in accordance with the desired place in the field. In simple terms, research is done to find answers from problems faced by researchers. Based on the research question (research question) put forward, the purpose of this study are: To analyze, understand, and assess the meaning of actors or actors of health service charges management of activities they do at the Community Health Center in Central Lombok Regency.

2. LITERATURE REVIEW

2.1. Review of Health Service Levy

Based on the Law of the Republic of Indonesia Number 28 of 2009 on Regional Tax and Levy, it is stated that regional levies are regional levies as payment for certain services or licenses specifically provided and/or provided by the local government for the benefit of individuals or bodies. According Yani (2002, p. 55) "The provinces, districts/municipalities are given the opportunity to explore the potential of their financial resources by determining the types of levies other than those already stipulated, as long as they meet the established criteria and in accordance with the aspirations of the community." The characteristics of regional levies are as follows:

1. Levies levied by the local government;
2. In the collection there is coercion economically;
3. The existence of a direct contractor may be appointed;
4. Levies shall be levied on any person/entity that uses the services which the State prepares.

The purpose of the Regional Retribution basically has the basic equation with the purpose of collecting taxes conducted by the state or local government. Based on Law Number 28 years 2009 regarding Regional Tax and Levy Article 108 states that the object of levies are general services, business services and certain licensing Levy of health service shall be regulated in Regional Regulation of Central Lombok Regency. 5 years 2011 on Public Service Levies. Levies on health services are levied on individuals or entities which, according to the rules of retribution legislation, are required to make the payment of user charges, including collectors or Levies of Health Service Levies. Object of Levy of Health Service is health service at Health Center, Public Health Center, Sub Health Center, Village Maternity Hospital/Village Health Post, Medical Center, Regional General Hospital and other similar Health Service owned and/or managed by Regional Government. Excluded from the object of Health Service Levy is a Health Service Registration service performed by the government, state-owned enterprises, enterprises and private parties. Subjects Levy of health services are individuals who use/enjoy health services.

In addition to the types of health services at Community Health Centers, village maternity huts/village health posts and other medical centers, health services at Regional General Hospital which may be subject to Health Service Levies are as follows:

- a. By classification:
 1. Outpatient;
 2. Emergency care;

3. Hospitalization.
- b. By type of service:
 1. Medical services;
 2. Medical support services;
 3. Midwifery and gynecology services;
 4. Non-medical support services;
 5. Medical rehabilitation services;
 6. Dental and oral medical services;
 7. Special consultation services;
 8. Legal medico services;
 9. Nursing/maintenance.

Based on Local Regulation No. 5 of 2011 stated that the level of service usage on health service charges is calculated based on the type of service, materials/equipment used and the frequency of services provided. The principles and targets for the determination of the structure and size of the health service charges are based on the objective of covering part of the cost of providing health services by taking into account community capability and justice aspects. These costs include consumables, services and services. Here are the targets and realization of health service charges in Central Lombok Regency for the last 5 years.

Based on the Table 1, the realization of health service charges in the last 5 years shows a significant decrease. In the year 2013 the realization of health service fees reached 86% far reduced from the year 2012 which reached 204%. The downward trend also occurred in 2014, which reached 67% and 61% in 2015. Similarly, in 2016, the realization of health service charges only reached 54% of the target set. The potential of large health service levies requires that the puskesmas as implementers to account for the management of these levies to internal and external stakeholders. The large potential of local revenues sourced from health service charges is not matched by proper management. According to the supreme audit agency, the management of health service fees in community health center of central lombok regency is not considered to be administrative and it is suspected that there are many problems in the management of retribution.

2.2. Fraud Issues

Research on fraud was done by Cressey in 1950 which raises the question of why fraud can occur. The results of the study led to the factors that trigger cheating currently known as "fraud triangle." One of the main objectives of Cressey's research concludes that any fraud committed by principals meets three important factors as a trigger for cheating:

1. Pressure
2. Rationalization
3. Opportunity.

Pressure (unshareable pressure/incentive) is a person's motivation to commit fraud. Motivation to do fraud, including economic motivation, emotional reasons (jealousy, revenge, power, prestige), values (values) and there is also because of the encouragement of greed. According to SAS No. 99, there are four types of conditions that commonly occur in pressure that can lead to cheating. These conditions are financial stability, external pressure, personal financial need, and financial targets. The existence of opportunity/opportunity (perceived opportunity) is a condition or situation that allows a person to do or cover up dishonest acts. Usually this can happen because of the company's internal controls that lack a lack of supervision, and/or abuse of authority. Among the 3 elements of fraud triangle, opportunity is the most feasible element to minimize through the application of processes, procedures, and controls and early detection of fraud. Rationalization is an important element in the occurrence of fraud, in which the offender seeks justification before committing a crime, not after doing so. Rationalization is needed so that the offender can digest his illegal behavior to keep his identity as a trusted person, but after the crime has been committed, this rationalization has been abandoned because it is no longer needed.

2.3. Collective Culture

Each organization is collective, consisting of a variety of people, their behavior, attitudes and relationships with each other. To complete a task, the organization will demand the collective efforts of its members. But the result depends on the individual's effort and how well the organization has successfully integrated its member's business (Vadi et al., 2002). Thus, organizational management depends heavily on people's habits, values, attitudes, patterns and behaviors. Collectivism according to Hofstede (1991) that a situation that shows the state of society where each member is integrated in strong and united group bonds throughout their life span to protect each other. In a country with a high degree of collectivism, the individual has a concern for other individuals in the group and expects others to care about themselves on a reciprocal basis. Hofstede (1991) places Indonesia as a nation with high collectivism value when compared to India, Japan, Malaysia, the Philippines and Arab countries. Based on research conducted by Schuetzendorf in Ruky (2002) on collectivism in Indonesia shows the tendency of group members to support each other where group members receive protection from other members to create harmony.

Collectivism is a view that assumes that groups are more important than individuals. Instead, individualism has the opposite understanding. Collectivism emphasizes collectivity, community, and sociality. A collectivist tends to preserve the dignity and feelings of each other. Criticizing and embarrassing someone in the presence of others is unacceptable. Respect, respect and

Table 1: Target and realization of health service levy in central lombok regency 2012–2016

No	Year	Target (Indonesian Rupiah)	Realization (Indonesian Rupiah)	Percentage
1	2012	18.233.650.370	37.229.744.473	204
2	2013	15.835.561.324	13.662.928.150	86
3	2014	28.749.925.311	19.460.354.311	67
4	2015	19.876.110.485	12.169.857.200	61
5	2016	14.293.946.985	7.718.293.100	54

Source: Regional revenue management board of central lombok regency year 2017, data is processed

behavior are the most important values in collectivism. Not only that, collectivism is also able to nourish congregational corruption. A collectivist tends to appoint a person with a hierarchical relationship to a position, even if the integrity and capacity of the person is questionable (Annajih, 2014).

3. METHODOLOGY

This research uses a kind of qualitative research that seeks to understand the phenomenon of what is experienced by research subjects such as: Behavior, perception, motivation, actions and others holistically and description in the form of words and language, in a special context that is natural and by utilizing various natural methods (Moleong, 2009, p. 6), the basis of the development of qualitative research approaches are premises that believe social phenomena need to be understood in other ways through various means. The premises are: Particular, subjective and non-predictive, always in contact with a particular social setting (particularic) and not applicable to any social (universal) background.

The paradigm used in this research is Interpretive paradigm. According to Chua (1988) that the tradition of interpretivism emphasizes the effort of constructing and interpreting the actions of the people, either through the knowledge that has been previously owned or as reflected through their experience (actors or actors) involved in social action. The purpose of interpretive sociology is to discover the hidden meanings that lie behind social actions as understood by principals (actors under study) through a good understanding effort (Djamhuri, 2011). Science for this paradigm is not used to explain and predict but to understand. Furthermore, Djamhuri (2011) explains that social phenomena is believed to be a series of social processes that emerged instantly (emergent) as a result of the interaction (involvement) of the actors or the perpetrators. The interpretive paradigm is formed on the assumption that social reality is not concrete, but its existence is shaped from the individual's individual subjective experiences. So the social reality is created from the interpretation and concepts of the individual as well as how he forms the meaning (meaning) of the interpretation. So that social reality is compound, can survive or change depending on the meaning of the individual (Mulawarman, 2010; Setiawan, 2011). The method used in this research is case study. Case studies are used to find out in more depth and detail about a problem or phenomenon to be studied (Yin, 2014).

3.1. Sampling

Location of research at Community Health Center in Central Lombok regency that manage health service retribution. Availability of access and rapport (proximity) with informants is also very important because the themes in this study are 'sensitive' to some actors. Informants of this research are the actors who are directly involved in the process of health service fee retribution. According to Patton (2002) the selection of informants follows the principle of maximum variation and snowball. A number of informants were selected from various backgrounds as far as the phenomenon was concerned. They are expected to provide a variety of information. Information obtained will increase from one informant to another informant. Thus, the rich information

will be obtained by researchers. The key informants are: Pick collector, Head of Puskesmas, Counter Officer, Nurse, and Inpatient Coordinator.

Data collection techniques in this study is by in-depth interviews to informants. Interviews are an essential source of evidence for case study research (Yin, 2014, p. 108). Researchers can collect information from informants freely, more deeply and get advice about other sources of evidence that support research by interview. In addition, researchers also conducted participatory observations in which researchers were involved with the daily activities of people being observed or used as research data sources while making observations. Participatory observation is done because the researcher wants to feel the activity done by the informant. Researchers also perform documentation techniques on the administration, reporting and accountability ranging from registration to the deposit to the treasurer of acceptance at the Department of Health.

4. COLLECTIVISM: PERCEPTION OF THE APPEARANCE OF HEALTH SERVICE MANAGER LEVY

The series of health service retribution management in Central Lombok Regency is guided by the Minister of Home Affairs Regulation No. 113 of 2016 on Regional Financial Management. The management of levies at Central Lombok Regency Community Health Center is divided into two, namely the reception and remittance from the counter officer, the room officer, to the treasurer receiving the maid. The process of administration of levies starts from the counter, where the general patient conducts registration which is subsequently done registration or recording. After the registration process, the patient will make payment according to the tariff set by Regional Regulation No. 5 years 2011. In the year 2016 Healthy Health Center has been audited by the Supreme Audit Board of the Republic of Indonesia and the results show that the management of health fees in Central Lombok Public Health Center there are many irregularities. The deviations that occur are the use of retribution funds for the operation of the puskesmas and for the payment of employee services. There are interesting facts that researchers get during the research that started from the informant's statement that the head of puskesmas:

“Actually, all Community Health Center are the same, depending on them” smart stealing “which was sampled by the Financial Audit Board is unlucky.”

This statement according to researchers is very interesting because on one side of the head of Community Health Center the actions performed by actors or perpetrators. On the other hand such a statement implies that it is commonplace and is common knowledge. The acknowledgment of several actors also stated something more or less the same, as presented by the inpatient coordinator and former treasurer of the collector:

“Imagine why only our Community Health Center is the findings of the Financial Audit Board, compared with the Community Health Center X in the other sub-district, which is

larger than the our community health center, 1 year laboratory no deposit at all.”

The opinion of the inpatient coordinator confirms the statement from the Head of the Community Health Center that actors agree on what they have done. A fraud triangle can explain one element of the cause of fraud, that actors rationalize their actions. Rationalization itself is one form of human self-defense mechanism when experiencing psychic pressure by rationalizing its actions to be accepted and assume what has been done is true. Another fact of using the retribution fee is used to pay the honorarium of health workers whose status is still apprenticeship. Based on the results of the interview there are several reasons presented one of the inpatient coordinator said:

“I oversee 18 nurses. I own a civil servant who is three employees. There are three there are three non-permanent employees, and have appointment letters as apprentices from the Health Office without any salary, he just get capitation 6,000 a month, the rest of which 14 people are apprentices and and given the highest honorarium is 53,000 rupiah per month. I pity the apprentice. So the retribution money we use to buy drinks, tea, coffee at the time of picket or guard. that’s all we can give.”

When confirmed the levy collector said:

“I received from the room where the room of deposit and recorded it that I report and deposit to the health service.”

The expressions of the informants show the strong sense of togetherness in a collective cultural community. A collectivity culture is an effective way to achieve a particular goal. Built from a sense of trust and cooperation among individuals, it evolves into small group collaboration that continues to a more solid group. Collective culture can also be said ‘congregational culture. Individuals in collective culture pay attention to the welfare of the in-group, putting the goals of the former group above personal interests and and their behavior governed by social norms rather than personal attitudes (Hofstede, 2011). The actors managing levy interact in a group that has mutual dependence on each other.

The statement by the head of the Community Health Center further strengthens the sense of solidarity within the group:

“What should I do with my apprentice? They work here need gasoline motorcycles.”

A number of studies have shown that individuals living in collectivistic or collectivist cultures tend to be more easily trapped in fraud than people who uphold individualism (Mazar and Anggarwai, 2011). Research conducted by Mazar and Anggarwai was conducted in 22 countries that engage in bribery in their business. The tendency is pegged to a certain standard of value which is then compared with the level of collectivity and the magnitude of the wealth of each country.

The result reinforces the initial assumption that the greater wealth and collectivity of a country influence the growing bribery

tradition to business partners. However, it does not mean that corruptors see that bribery and other corrupt acts are normal. In other sections of the study it is stated that they rate average what they do is actually disgusting and far from the guidance of morality. Morality here also applies in all countries, all cultures. In other words, universally, bribery and corruption are categorized as moral perversions.

In a culture of collectivism, the individual always considers himself as part of a larger group and feels interdependent or interdependent with the group. When the group performs an action, the individual feels the need to take part and has a shared responsibility in the group. Likewise, if the group is doing the wrong thing, the individual will feel that the wrong action is a shared responsibility that should be borne by each member. Therefore, the guilt of such actions also tends to “diminish” because the individual feels the action is not merely his own decision, but the collective action of his group. This is what happens in a case of “congregation” corruption or systemic corruption. Because they feel interdependent with their group and consider acts of corruption as collective action, individuals will participate in corruption if other group members do it too. Researchers confirm the use of retribution for interns. Current condition, Community Health Center can not make payment of honorarium or monthly salary to apprentice. The responses of the Head of Community Health Center and the inpatient and former retribution levers coordinator stated the following:

The apprentice is not we who ask, it’s from “above us.”

The statement confirms the findings of Wated and Sanchez (2005) that collectivist individuals are more vulnerable to dragging corrupt behaviors from outside influences. This external influence in the context of corruption in an organization comes from the people of one profession around it. The implications of the offender can justify and tolerate unethical behavior by blaming the external environment in which individuals work.

Fraud triangle theory Donald Cressey can explain the actions of the retribution manager, when faced with the conditions they face in their environment. One of the elements that causes the fraud is the pressure, the actors are forced to take action fraud because of the pressure they receive. As a state civil servant, the heads of public health centers and public health center employees can not deny the “policy” of their power. Opportunity we can also find traces in this research, some of the retribution managers of the perpetrators can do engineering against the amount of deposit of retribution. A culture of trust also fosters an opportunity for fraud.

5. SUGGESTION TO SOLVE THE ISSUE

The main problem in the implementation of collection of health service charges is the use of retribution funds for interns and non-permanent employees. The apprenticeship at the Community Health Center is very much needed, but on the other hand it imposes a burden on the Public Health Center regarding the honorarium. Some suggestions that could be considered for improving the implementation of retribution are by honorarium

budgeting for interns and other Non-Permanent Employees in accordance with the Regional Minimum Wage of Central Lombok Regency. Besides that thing that can be done is equal distribution placement of health worker of Civil Servant, so that dependence to apprentice staff and Non Permanent employee will decrease.

6. CONCLUSION

There is a gray area in the management of health service charges at the Central Lombok District Health Center. Based on the findings that researchers get, the tendency of fraud in the management of health service charges. The findings of the State Audit Board of the Republic of Indonesia on the process of levy management are confirmed in the results of field research. Retribution actors feel what they are doing solely for the sense of humanity that comes from being together in a community. In the frame of collectivism, actors feel that what they are doing is a form of solidarity or a form of responsibility towards the members of their other groups. According to researchers, actors tend to take fraud action, viewed from the perspective of collectivity culture that lives in the society of Indonesia. Based on the Regulation of the Minister of Home Affairs Number 113 of 2016. Acceptance of agencies is prohibited to be used directly to finance expenditures, unless otherwise provided by laws and regulations. The fact that happened at Community Health Center in Central Lombok regency that retribution fund used to finance Personnel Officer Non Permanent and is action that can not be justified. But the acts of fraud that actors can be explained by Fraud Triangle Theory Donald Cressey that fraud occurs because of pressure, opportunity and rationalization.

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