



Contribution of Sharia Accounting Characters in Anti-Corruption Culture

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Abstract: This research aims to examine the values inherent in sharia accounting to aid in the development of anti-corruption culture concepts. This article employs the literature review technique. The literature approach is a data-gathering technique often employed in social research to retrace historical data. This research demonstrates that Sharia accounting's character values may be utilized to develop anti-corruption accounting culture. Using the Gone and means-ends scheme theories is appropriate for anti-corruption accounting, all the more so since Sharia accounting values are essential for anti-corruption accounting. The research concludes that the internal critical values, innovation, mindset, and moral enforcement inherent in sharia accounting are appropriate for anti-corruption accounting schemes.

Keywords: Sharia Accounting Character, Anti-Corruption Culture, Religious Education, Indonesia.

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1. Introduction

Indonesia gained independence on August 17, 1945, under Soekarno and Muh. Hatta. Even after achieving independence, Indonesia encounters opposition from other nations (Schwarz, 2018). Certain opposing nations continued to seek conflict with the Indonesian nation after independence. The Indonesian state is not an adrift and unsupported nation; instead, it is founded on spiritual principles, ideals of justice, character, and other beautiful characteristics. The Indonesian nation-state is founded on Pancasila, which incorporates five points: one ultimate god, just and civilized humanity, Indonesian unity, wisdom-led democracy through representative deliberations, and social fairness for all Indonesian people. Pancasila, a sort of civic education taught in schools, is one of the instruments used in character development and religious education classes as a form of human spiritualist character (Arwani, 2016).

Since the 1990s, "character education" has been bandied around (Jeynes, 2019). The Return of Character Education is ascribed to Thomas Lickona as its proponent. A book that convinces the western world, particularly the part of the globe where Lickona lives, and the world of education in general, that character education is necessary. This is the beginning of character education's renaissance. According to Ryan and Bohlin, character consists of three primary components: knowledge of the good (knowing the good), loving-kindness (loving the good), and doing good (doing the good) (Latifi, 2018).

Although distinct personalities with attitudes, qualities, and temperaments cannot be developed, we must understand that characters may. Humans, in essence, have the same ability for character development. Forty-seven characters can be formed, including courage, honesty, justice, responsibility, caring, trust, empathy, control, sharing, cooperation, friendship, tolerance, forgiveness, giving, wisdom, imagination, an authentic attitude, compassion, equality, integrity, creativity, assertiveness, honour, kindness, sincerity, and loyalty (Arwani, 2016; Timotius, 2016). This quality may also be used in the realm of accounting.

Accounting is a science that progresses from artistic evidence of transactions to the financial statements of a business, in which the financial statements serve as guidelines (top accounting)

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for determining the business's destiny, whether it is in a loss (loss) or profit position (income) (Arwani, 2017, 2019; Yaya, Martawireja, & Abdurahim, 2009). Additionally, Islam adheres to an Islamic accounting theory (Islamic accounting).

The Islamic economic system's present evolution has become a new "weapon" for economic watchers and players (Kello, 2019). The traditional economic system (including accounting) has shown an inability to address the increasing complexity of emergent economic challenges. While conventional economics may seem elegant, it is constructed on shaky ground. The advancement of internet technology has altered the way business is conducted and promoted (Ratmono et al., 2022).

This is because of its philosophy, materialism, which regards people only as material realities devoid of the human soul. The analysis's assumptions are founded on a limited worldview in which everything is assessed in material terms (Antonio, 2001). There is another aspect that has been overlooked and abandoned. This creates a psychological, spiritual, and philosophical imbalance in humanity, ensuring that whatever is created will fall short of genuine enjoyment. Economics and accounting both use the concept of happiness. The extension is an active procedure requiring contact between the extension worker and the individual to establish a behaviour change process (Sulandjari et al., 2022).

As a value-neutral component of the economic system, modern accounting has been seen to benefit only a limited percentage of economic participants (Arwani, 2019). The stockholders' influence is perceived to be so strong and dominant that financial statements are oriented more toward the interests of those with capital and neglect the primary objectives of accounting, which are to provide information and accountability (the ability to be held accountable) for the actual conditions that exist for public objects. Additionally, these parties have the right to cast doubt on it (Arwani, 2016). It features a sizable gap that may be exploited to the advantage of one side.

Accounting is the practice of gathering data to ascertain a business's economic activity for information consumers (Warren Jr, Moffitt, & Byrnes, 2015). According to Wikipedia, "accounting is an information system that generates reports for stakeholders regarding economic activities and circumstances in businesses." Accounting may also be defined as each step of decision-making. The presence of information plays a critical role in various processes, from detecting issues to identifying alternative solutions and monitoring the execution of applicable choices (Adnan & Gaffikin, 1997; Ihsan & Adnan, 2009). Accounting as a discipline for learning the ins and outs of recording, up to and including financial reporting, may be used to perform early preventative action against corruption by adding a variety of values to deny misconduct (Siswanto, 2020). This may be accomplished by incorporating a variety of values into each student's learning activity as a method of preventing and combating acts that contribute to corrupt behavior in the nation's generation. Accounting counsel successfully builds anti-corruption character qualities via an internalization process that incorporates various components and students' potential throughout the learning process. The learning process is controlled, planned, and quantitative qualities make it suited for instilling distinct values with quantifiable criteria. Meanwhile, buffer feeding is a buffer time that is useful as a link between non-critical chain activities and critical chain activities (Andiyan Andiyan, Putra, Rembulan, & Tannady, 2021).

Combating corruption is very difficult and demands a high level of commitment and caution since this activity may directly influence property and lives, both individually and within families (Afkar, Wicaksono, & Faujiah, 2020). The need for survival and the prospect of extinction expose a person to both honest and dishonest behaviour. Competition may cause dishonesty to be rationalized to the point of being regarded as reasonable. Stiff rivalry in all spheres of life, such as social, political, and economic, breeds dishonesty and the business (Fukuyama, 2005, 2017; Halimang, 2020).

Corruption is difficult to eradicate in Indonesia since there is no sound theory explaining why everything on paper is lawful and legal. In actuality, theories are often abused in various ways (Jancsics, 2019). A forensic accounting technique may be used to analyze instances of systemic corruption and the offenders' conspiracy (Wiratmaja & Nyoman, 2010).

The legality of this document serves as the foundation for accounting records; as evidence of a transaction is an effective instrument, its veracity is acknowledged (Afkar et al., 2020). The issue is whether the transaction is documented objectively or subjectively. Suppose it is subjective, corruption results. Opportunities for corruption abound in both government and private circles on both a national and local scale. This corruption might occur in a single individual or a group of people. In accounting field (Romney, Albrecht, & Cherrington, 1980), corruption is part of fraud. The study results (Cressey, 1953) demonstrate that most individuals commit corruption because of a need, and the phrase is dishonesty or cheating (Cressey, 1953; Siddiq, Achyani, & Zulfikar, 2017).

According to some of the author's thoughts and ideas, education characteristics in accounting are necessary to grow the anti-corruption character of someone who has specialized in accounting and has a soul that embodies a noble character among anti-corruption professionals (Souryal, 2009). This article will attempt to offer an overview of accountants' anti-corruption dispositions. The study is unique in that it attempts to analyze the role of Islamic

accounting's nature in avoiding corruption. Many things are not communicated in a suitable manner. Furthermore, there is the potential to create divergent views between students and professors (Andiyan et al., 2021).

The incidence of fraud or deception is an act driven by various factors, including pressure, need competitiveness, and the constant need to violate norms to achieve basic living and lifestyle necessities. Fraud can be minimized (WILOPO, 2006) By adhering to accounting standards, ensuring the effectiveness of internal controls, maintaining managerial morality, and minimizing information asymmetry. This is because cheating is rooted in the behaviour (Ramamoorti, 2008). Meanwhile, (Fauwzi & Yuyetta, 2011) Internal control and management morals, it is said, help to decrease accounting fraud (Fauwzi & Yuyetta, 2011).

According to Hacyl Mulki's study, excessive finances might suggest moral hazard since they are likely to abuse leniency policies (Mulki, 2011). According to Hacyl Mulki's study, excessive finances might suggest moral hazard since they are likely to abuse leniency policies (Ludigdo, 2004). Weak resolve and poor self-awareness enable a person to engage in different sorts of moral hazard, such that when a chance to conduct deception and manipulation presents itself, the individual will actively pursue it (Tikollah, Triyuwono, & Ludigdo, 2006).

Corruption is most commonly revealed in the media in government agencies since financial mandates must be carried out under the legislation. In fact (Silalahi, 1997), corruption also happens in the private sector. For example, businesspeople and bank directors collude to create poor credit. Low salaries do not contribute to state corruption. On the other hand, people who earn a high salary commit corruption due to their unhappiness and growing desires.

2. Methods

Each piece of research has a distinct function and use. In general, research has three purposes: discovery, proof, and development. The discovery occurs because the data derived from the study findings are wholly novel and have never existed prior. The term "proof" refers to the utilization of gathering evidence to establish the presence of any question regarding particular information or knowledge. The consequence of research is development, which is the deepening and expansion of the current knowledge (Sugiyono, 2010). One of the sources for literature (library research) for data or materials required to finish the study was the library, including books, encyclopedias, dictionaries, journals, papers, and periodicals. Two criteria are used for picking reading materials: (a) recency (recency) and (b) relevancy (relevance)(Komidar, 1995). In a scientific investigation, the literature review is a vital component of the total processes of the research technique. Cooper in Creswell proposes that a literature review serves multiple purposes: alerting readers about past research findings closely connected to the present study, connecting studies to existing literature, and addressing gaps in earlier studies (Creswell & Creswell, 2017). Simultaneously, Sugiyono asserts that literature is a record of events that have occurred via the medium of writing, art, or the colossal works of an individual (Sugiyono, 2010). Although the technique or literature study is sometimes overlooked in qualitative research methods, it is critical in today's qualitative research procedures. This is because researchers are becoming more conscious and cognizant that much data is kept in the form of literature and artifacts, so collecting data sources through literary study becomes supplementary to the qualitative research method.

3. Result And Discussion

3.1. GONE theory

Corrupt conduct is a wicked act motivated by various factors as defined by the GONE theory. The GONE Theory is concerned with the root reasons for corruption, namely greed, opportunities, needs, and disclosure (Bologna & Lindquist, 1995).

3.2. Social Solidarity Theory

The Social Solidarity Theory, developed by Durkheim (1973), explains the passive human nature and control by the environment (Durkheim, 1973). Individuals develop their personalities in a neutral, moral manner due to their interactions with society. Through established standards and values, the communal environment influences an individual's character (Angha & Angha, 1998). This suggests that society substantially impacts how individuals develop their behaviour. Thus, when a corrupt system becomes a culture, the produced people become corrupt.

3.3. The means-ends scheme theory

Robert Merton introduced the *means-ends scheme* theory (Merton, 1973). This suggests that society substantially impacts how individuals develop their behaviours. Thus, when a corrupt system becomes a culture, the people it produces become corrupt. Corruption is human conduct motivated by societal pressure and results in norm breaches. Thus, someone will eventually attempt to get it mutually agreed upon ways (Widyanto, A., Ulfah, M., 2018).

3.4. Causes of Corruption

Corruption is a subject that may be discussed indefinitely. Internal characteristics that contribute to corruption include avarice and an insatiable desire for goods. Without strong morals, one is readily persuaded to perpetrate Corruption (Afkar et al., 2020). Family can also influence Cheating behavior (Kusumastuti & Meiranto, 2012). According to the behaviorist perspective, the family is a significant source of corruption that may undermine an individual's good character (Santi Lina Siregar, 2017).

External forces that motivate someone to commit corruption often operate systematically (Nadhirin & Husnurrosyidah, 2018). Covering up for one another's fraudulent behavior inside an institution may exacerbate corruption. The community is unaware of its existence (Hasibuan, 2016). Low income creates economic suffering, creating opportunities for Corruption (Maulana, 2016). Social control is necessary to persuade individuals to behave according to society's standards (Yani, 2015).

Discipline, accountability, and diligence are all acts that must be developed to develop an anti-corruption character (Afkar et al., 2020; Miradji & Hariawan, 2018). When a leader cannot set a positive example for his subordinates, the subordinates may act similarly to their superiors. Congregations performing ablution from their respective homes are still being applied to this day (Cardiah, Andiyan, & Rahma, 2021).

3.5. Anti-corruption Values and Principles

Anti-corruption values are the personal development of each person that can be realized (Izzatika & Lubis, 2016) through caring, hard work, honesty, simplicity, independence, courage, discipline, and justice. Meanwhile, the anti-corruption principle can be realized by adhering to the correct stance and accountability (Afkar et al., 2020).

Accountability is a match between the execution of work by the ad rule (Gunawan, 2016). Accountability for performance according to the rules, both in the form of a constitution (*de jure*) and a convention (*de facto*) (Harto, 2014). Accountability can be understood as a tool for administrative supervision to provide *answerability* to external authorities (Dubnick & O'Kelly, 2005). In addition, public accountability fundamentally refers to the ability to answer someone about their performance (Freeman, DeMarrais, Preissle, Roulston, & St. Pierre, 2007).

Transparency is also an essential principle because corruption eradication can be started from transparency which requires all policy processes to be open so that irregularities can be recognized by the public (Prasojo, Kurniawan, & Holidin, 2007). In addition, there is also a need for the application of honesty, care, and independence to anticipate preventing Corruption (Miradji & Hariawan, 2018).

3.6. Fraudulent actions (Fraud)

According to it, fraud is induced by chance (perceived opportunity), the presence of pressure (perceived pressure), and numerous justifications for cheating (Romney et al., 1980). Pressure creates a need for money which can lead to corruption. The fraud perpetrator usually has the opportunity and knowledge to act fraudulently because the main factor of opportunity lies in internal control. Weak internal control is an opportunity for perpetrators. When motivation meets opportunity, it is possible for cheating to increase (Cressey, 1953).

Opportunity is the authority or authority to control an asset. It can also be said that it has easy access. Opportunities can cause someone to commit fraudulent acts and then hide them (Shleifer & Vishny, 1993). Meanwhile, rationalization justifies our personal goals, even without a solid basis (Afkar et al., 2020).

3.7. Sharia Accounting Character

Accounting, both traditional and modern Sharia, contains numerous material charges that are continually dealing with reality. The critical sociology, inventiveness, and mentality of these aspects may be incorporated into the education of the nation's character that corresponds to reality (Arwani, 2016).

Critical sociology is a critical examination of the nature, conduct, and evolution of society and social structures, social processes, and changes (Fitriyanti, 2011). Critical sociology produces intellectuals who are always aware of current social realities. As a critical theory, critical knowledge is created through critical conceptions of prior concepts and perspectives. At least two "critical" topics need categorization. The first is "internal critical" in nature, examining the research's ideas and methodologies (Grimm, Hofstetter, & Sarkis, 2014). This is analogous to only Marx's dialectical materialist idea, in which the arguments must be dialectically continued to generate additional novel arguments. Both terms refer to "critical" in terms of logical reformulation. Logic is not only a formal arrangement of internal criteria for observation; it also encompasses distinct modes of thinking centred on skepticism and inquisitiveness regarding social institutions and perceptions of reality as they relate to ideas, thoughts, and language in historical and social contexts.

At least six significant difficulties, namely scientific processes, techniques, and methodologies, define the critical paradigm of scientific activity, particularly education. 2. Using historical context to reformulate scientific norms and principles as logic3. The subjective-objective duality 5. The advancement of knowledge results in the creation of values. 6. Science, and particularly social science, is the examination of the past. Accounting in Indonesia, admittedly, continues to skew somewhat toward the west. This resulted in a shift in the importance of accounting education in Indonesia (forced). For instance, this General Accepted Accounting Principle (PABU) is an accounting guideline strictly enforced in the United States of America. This is used in Indonesia as a standard for standardization. This GAAP was developed in response to each country's social, political, cultural, and economic situations, which is common when such events occur. The extension is an active procedure requiring contact between the extension worker and the individual to establish a behaviour change process (Sulandjari et al., 2022).

As Kant demonstrated, the ratio's non-neutrality and historical importance cause GAAP to differ by country due to economic, social, cultural, and political situations. This subject must be evaluated and challenged constantly, even if progress is sluggish. Criticism is the antithesis or dialectic, rejecting or denying the impediments that prevent accounting instructors and students from progressing further. This critique transforms society, people, and the state from irrationality to reason and from unconsciousness to consciousness (Bagir, 2005; Cardoso, 2008).

The second is inventiveness. For this creativity to flourish, something inside us must be resurrected within something external to us (Zohar & Marshall, 2007). If you are looking for a creative spirit in a location other than yourself, you have come to the wrong place. The capacity for intuitive decision-making is a necessary component of creativity. Initiation entails relinquishing control of the consciousness and trusting in the unconscious' visions. Intuition directs the unconscious mind's (subconscious) information processing, transforming it into unexpected new thoughts (Hastuti et al., 2020). Worry-filled thoughts divert people's attention away from their tasks. This anxiety hinders creativity (Bulo, Ehlers, Grimme, & Lammertsma, 2002). The accounting education process produces intellectual talents, including fundamental accounting technical skills and the ability to think critically and creatively. Creative students have a more excellent opportunity to approach challenges from various perspectives, ensuring that the best solutions always emerge. Students' creativity enables them to adapt to and react to environmental changes, improving performance (Yuniani & Pamudji, 2010). This area will develop into a regional economic engine and a new tourist attraction, complementing Borobudur Temple's status as one of Indonesia's top tourist sites (Andiyan & Cardiah, 2021).

Third, mentality. The accounting curriculum for the Undergraduate Program (SI) provides a mentality that includes morals and ethics in development courses (Setiowati, 2016). Personality generally includes courses or lessons on Religion, Citizenship, and ethics. The content of the curriculum is still considered minimal. Additionally, the substance of the attitude is seen as less remarkable since it fades when pupils are confronted with social realities—fading into the frames created by economic concerns. Economic education, on the other hand, is of less consequence. Students are taught accounting, emphasizing assets, liabilities, equity, income, and expenses (Arifa, 2019). All of them are always measured in monetary terms. The absence of mentality in accounting education makes this science devoid of psychology and dryness of the values of justice, honesty, compassion, and only material logic that is thought of (Setiowati, 2016). Komara & Yulianti (2021) states that the weaknesses in accounting are only individual greed in corporations, service provision that reduces independence, too "soft" attitudes towards clients, and the role of avoiding existing accounting rules. To avoid these things, then the education of accountants should be considered a facet such as appreciation of the accounting profession and appreciation of professional ethics (Wasilaturahmi Siregar & Hidayah, 2013). Character education is implemented (Sofyani & Rahma, 2015) Between accounting education and Islamic accounting.

1) Moral enforcement is critical.

Morals take an essential position in going through every stage of life. Therefore, every effort to advance a society requires morality (Harahap, 2005). Academic, and ethical enforcement is critical. Two critical points are as follows: first, enforcing academic values would keep higher education circles from becoming prejudiced (one-sided) and guide community growth. Second, academic, moral enforcement follows logically from academics' prophetic mission. The value placed on moral enforcement motivates the incorporation of character education within accounting education. All characteristics assigned to topics are motivated by the critical nature of morality that must be acknowledged and understood.

2) Placing values ahead of the science (Setiawan, 2013) (in the context of emphasizing the accounting scientists' character).

In Indonesian social interactions, it is often considered that educated individuals do not act under their knowledge. For instance, if an accountant is skilled in accounting but lacks sound spiritual and moral practices, his knowledge will be exploited, and he will behave corruptly, causing harm to several parties. This study analyzes the

company's approach for surviving the product by using promotional media to boost sales during a pandemic by utilizing the marketplace as a promotional medium (Ratmono et al., 2022). This cannot be referred to as a character in accounting education. Furthermore, science is elevated above morality, although morals are potentially superior to science. To be able to generate the intellectual and religious character of an accountant.

3) There is honesty, which fosters the development of a positive character in accounting education.

Accounting education that develops high character must also be founded on a solid theological and moral foundation. For instance, accounting as a manager in a firm that values morality, science, and religion would result in sound business judgments and employee comfort. Additionally, that outcome is none other than a well-implemented character education based on faith and values. A company's character is not determined by its IQ (intelligence) but by 99 percent of its SQ. They will judge and think for themselves and the general good using their SQ capital or spirit. Additionally, religion, values, and knowledge all have a role. This study examines the effect of investor intrinsic motivation variables, option, competence, full of meaning, and Progress on Islamic stocks investment decision-making in the Indonesia Stock Exchange.

3.8. Anti-Corruption Sharia Accounting Design

Accounting has a vital role in business activities that can be used as a planning tool and a tool for evaluating the results of activities (Mardia et al., 2021). Accounting plays a role as a planning tool when management wants to know its business operations in each period, including assets, debt, and equity, all of which can be found in accounting records (Lestari & Amri, 2020). Besides that, it can also be used for financial budgeting in the next period. Meanwhile, accounting acts as a tool for evaluating the results of activities when management wants to compare realization with planning. Of course, each event results in changes in financial position through transactions. Transactions within a company can be divided into internal and external transactions (Afkar et al., 2020).

Components that are interdependent not to be separated to achieve specific goals are called systems (Gitosudarmo & Najmudin, 2003). Several inseparable components adjust the size and type of organization (Palupi, 2015). The accounting system can be a reporting organization formed from forms and records to provide financial information.

The accounting system is designed to meet the information needs of the company as long as the information is not expensive (Ranatarisza & Noor, 2013). An essential consideration in designing an accounting system is balancing costs and benefits incurred to obtain this information (Afkar et al., 2020).

The accounting system can be a tool used in processing data through record procedures to get feedback in the form of reports to monitor their business and from external parties related to their business (Krismiaji, 2005; Tampi & Tinangon, 2015). The accounting system serves to produce accounting information that is relevant, timely, and reliable. The aim is to provide business management information improve existing information such as the accuracy of report presentation, quality, and information structure, in addition to internal accounting controls such as the reliability of accounting information to be complete as accountability and protection of company assets, and reduce clerical costs (Dana & Setiawati, 2011) so that it can be used as a communication tool for internal and external purposes (Mardia et al., 2021).

The implementation is carried out by all system components with care and is always carried out to minimize unintentional or purposeful mistakes (Munandar, 2017).

Design is a form, pattern, description, and plan for something to be done (Sanjaya, 2015). Designing means doing something to get a shape, pattern, and image and planning for something being done. This paper tries to discuss how to design anti-corruption accounting so that designing anti-corruption accounting is taking action to get the ideal form, pattern, and pictures with various tools, namely theory, methodology, and data related to accounting and corruption, so that it can be made designed anti-corruption accounting. Corruption. This study analyzes the company's approach to surviving the product by using promotional media to boost sales during a pandemic by utilizing the marketplace as a promotional medium (Ratmono et al., 2022).

The preparation of this anti-corruption accounting design goes through several stages, starting from literature studies to get an overview of various kinds of corruption with various underlying motivations (Afkar et al., 2020).

The anti-corruption accounting design obtained is the use of a predetermined accounting system by emphasizing correct recording through validation of transaction evidence by the authority under Top Management's control by ensuring that each record is the same as the existing transaction evidence, in this case, it is carried out with objectivity high without any intention or desire to change the data (Yusdianto, 2021). In addition, it is necessary to pay attention to human factors because the theory of GONE and the Fraud Triangle shows that corruption is based more on rationalization and opportunity (Miradji & Hariawan, 2018).

Therefore, the system created to carry out business operations must provide a sense of comfort to every human being involved in the components of the system. Moreover, because humans have different characteristics, it is necessary to emphasize the human factor so that the accounting system with internal controls must be carried out correctly by the system in force. By paying attention to the comfort of humans (in this case, all cooperative managers), including the system components, a safe atmosphere will be created for all business assets owned (Fajrillah et al., 2020).

This paper's ideal anti-corruption accounting design is to implement an objective accounting system by accounting procedures, starting from recording to financial reporting by paying attention to internal controls that do not put pressure on staff to provide a sense of comfort when carrying out tasks. Attention and appreciation of staff performance results and motivation are preventive measures to avoid fraud so that an ideal anti-corruption accounting design is obtained (Afkar et al., 2020).

4. Conclusion

Conventional and Sharia accounting contains numerous material charges that continually deal with reality. The accounting charges are critical sociology, creativity, and mentality, all of which may be incorporated into a national character education consistent with reality. Implementing character education in accounting and accounting learning Sharia entails prioritizing moral enforcement, placing moral sciences and existence integrity above the moral sciences and integrity that gave rise to the character of a decent accounting learner.

The research findings in the design accounting anti-corruption system have been obtained with an emphasis on recording rights through the validation of evidence transactions by the authorities under the control of top management in a way to ensure that each recording is the same as evidence that the transaction, in this case, is done with high objectivity and without any intention or desire to change the data. The best anti-corruption accounting design is implementing an objective accounting system via accounting processes, motivating employees to take preventative measures to avoid fraud.

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