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Corporate Crimes in the Perspective of Self-Control and Criminaloid Approaches (Study of 5 Fraud Cases)

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Abstract

This paper examines financial crime through the lens of self-control and a criminaloid approach. Some of the data gathered is an attempt to describe the general state of financial crimes in relation to the contribution of aspects of self-control using a criminaloid approach. The author attempts to capture this general picture through case illustrations that can reflect financial crimes, especially tax fraud, based on the criminaloid aspect's contribution. The data sources used are classified into two types: primary data and secondary data. Researchers employ data collection techniques in ways that do not provide equal or diverse opportunities. The BPS criminal statistics from 2014 to 2018 were used as a secondary data source in this study. Data collection methods based on in-depth interviews (in-depth interviews). This is done as an illustration to bridge the gap between the explanation of the role of self-control and criminaloid aspects in financial crime. Physical and psychosocial characteristics, hesitation in acting, ease of giving confessions, moral sensitivity and intelligence, as well as social and cultural status in terms of social control, all contribute to perpetrators' willingness to commit crime. Neutralization factors also assist perpetrators in legitimizing criminal behavior as reasonable or legal.

Keywords: Criminaloid, Fraud, Financial Crime, Neutralization, Social Control

1. Introduction

White-collar crimes with criminaloid elements are committed as moral and ethical violations, breaches of trust, and violations of the profession. There is an inconsistency of actions with the cultural ethical principles of certain group subcultures in the context of white-collar crimes that intersect with moral and ethical violations. Meanwhile, the relationship to breach of trust takes the form of job legitimacy abuse. Meanwhile, professional violations are committed by taking advantage of opportunities provided by job legitimacy.

White-collar crimes are classified as fraud, embezzlement, and corruption in this context, according to the classification made in the recording of criminal statistics. As a result, the criterion for the criminaloid aspect is embedded in the comprehension of fraud. This is defined in Article 327 of the Criminal Code as an act of taking the property of another person in part or in whole, where the perpetrator already has control over the item, but the control occurs legally. For instance, mastery of goods as a result of a task or position. The goal is to gain control of goods or money that essentially belong to other people. Fraud, according to Lamintang and Samosir (1983), can

also be defined as an abuse of rights or an abuse of trust. The concept of fraud is comprised of two (two) components: the perpetrator and the object. Fraud based on the actor's element includes the intent to steal goods that do not belong to him. Meanwhile, fraud based on object elements is defined as claiming to be one's own, in the form of goods, wholly or partly belonging to another person, under the perpetrator's authority, against the law, and on purpose (Tongat, 2011). According to this interpretation, there are several types of fraud, such as ordinary fraud in the principal form (Article 372), light fraud (Article 373), aggravated fraud (Articles 374 and 375), fraud within the family circle (Article 376), and fraud (Article 377). In addition to the types of fraud above, there are still other crimes regarding fraud, namely Articles 415 and 417 where the crime in these articles is a crime of office, which is now withdrawn into Law No. 31 of 1999 and Law No. 20 of 2001 concerning Corruption.

In Indonesia, the trend of corporate fraud shows significant fluctuations. The author collects data on corporate fraud crime cases from 2011 to 2018, with the most cases in 2017 (see Figure 1). Meanwhile, the lowest number was 17,813 cases in 2018. Meanwhile, it has remained stable in previous years, with 20,470 cases reported in 2011. The number of cases then dropped to 20,033 in 2012. The number of cases increased to 21,345 in 2013, 21,404 in 2014, and 21,646 in 2015. As of 2016, there were 20,459 cases. In 2017, there was another significant increase to 27,418 cases, but this time it was decreasing to 17,813 cases in 2018.

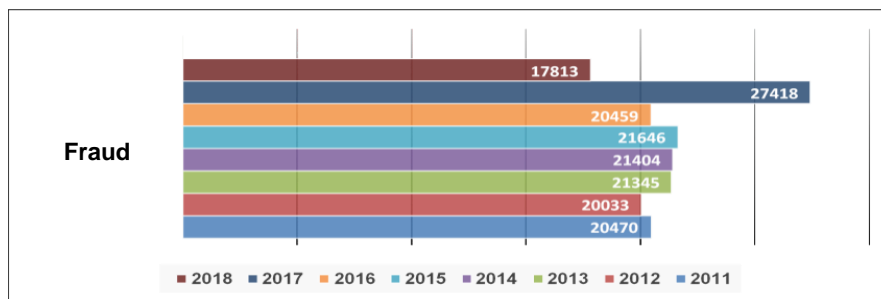


Figure 1: Illustration of the trend of corporate tax evasion cases in Indonesia in 2011 – 2018
 Source: Reprocessed from BPS Crime Statistics (2011 – 2019)

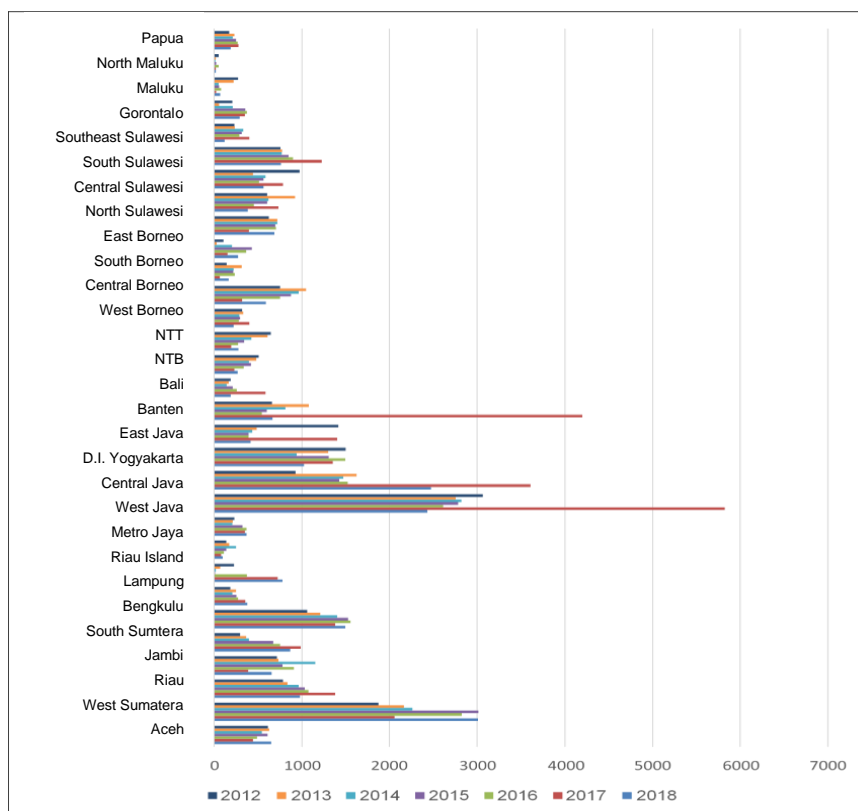


Figure 2. Illustration of trends in cases of fraud in Indonesia by jurisdiction 2012 – 2018
 Source: Reprocessed from BPS Crime Statistics (2011 – 2019)

Fraud cases have been reported throughout Indonesia's province. According to the data gathered by the researchers, the jurisdictions of Metro Jaya, North Sumatra, South Sumatra, West Java, and Central Java had the highest rates of fraud crimes (see Figure 2). The year with the most cases was 2017, with 5,823 cases in Metro Jaya, 5,197 cases in East Java, and 3,608 cases in West Java.

2. Method

In this study, data was gathered using a qualitative approach. The researcher must first determine the orientation in order to determine the number of case illustrations based on the size of the phenomenon used as the actual data source. This is accomplished by taking into account the population's characteristics and distribution in order to obtain a representative case illustration. The researcher focuses on 5 (five) examples of financial crime in the field of fraud to determine the criminaloid aspect of financial crime. The term fraud refers to the BPS Criminal Statistics classification of embezzlement, fraud, and corruption. In order to simplify the data, the researcher creates a classification of similar references.

The selection of examples of financial crime cases is based on a method with a specific goal in mind. Researchers consider case selection and grouping with this specific purpose in mind in relation to efforts to answer the first research question. The case illustration method is based on three (three) scenarios. The first scenario is when the researcher has a one-of-a-kind case that is extremely informative (Neuman, 2007). Illustrations of financial crime cases are used in this study to represent each criminaloid and organizational criminogenic aspect, or both. In the second scenario, the researcher uses case studies to identify members who are difficult to reach or members of special populations. Researchers identify sources from difficult-to-access financial crime cases where no previous research has been conducted.

The cases met the intended case's illustrative criteria, which are aligned with the first research question, namely:

- a. Financial crimes occurred between 2012 and 2018.
- b. Financial crimes based on the classification of cases with reference to the recording of criminal statistics from BPS, especially cases of tax evasion.
- c. Each case has at least one social control and criminaloid indicator.

Using a case illustration approach, the researchers selected 5 (five) fraud cases to represent the representation of each criminaloid indicator. It seeks to understand the complexities of each criminaloid indicator. Researchers use an understanding adapted from social control theory to help them understand each indicator. The criteria for 5 (five) cases to explain criminaloid indicators in fraud are listed below.

Table 1: Reference Criteria for Illustrating Fraud

Criminaloid Indicator	Criteria
Absence of certain physical and psychological traits	Mental or personality disorders such as antisocial and others (Eaton & Korach, 2016)
Doubt in action	Lack of self-control: self-centeredness, temper, risk-taking, physical activity preference over verbal communication, impulsivity, and lack of the consideration for the long-term (Eaton & Korach, 2016)
Easy to give recognition	Cultural hedonism: pursuit of performance, pay for performance and individual greed (Eaton & Korach, 2016)
Moral sensitivity & intelligence	Moral force associated with attachments; involvement; commitment; and beliefs (Hirschi, 1969)
Social and cultural status	Overconfidence and over-appreciation for self-authority: traditionally acquired and charismatically acquired (Eaton & Korach, 2016)

Source: processed again by researchers

Furthermore, after collecting and managing data from informant interviews. The researcher will conduct a criminaloid analysis, with the framework of thought aligned with the chapter 2 line of thought. As a result, the researcher will later analyze the five determinants of criminaloid in each fraud cases. Finally, the dimensions of actor behavior popularized by Clinard-Quinney (1973) will be formed:

1. Violating legal and ethical aspects;
2. Offender's criminal career;
3. Group support for criminal behavior;
4. The relationship between bad behavior and lawful behavior; and
5. Social reaction and legal process.

3. Results

Case studies are used to demonstrate the relevance of criminaloid aspects to social reality. This also underpins the researcher's assumption that financial crime, particularly fraud is a real part of life in Indonesia. The researchers focused on 5 (five) case illustrations as representations of financial crimes, particularly fraud, in Indonesia based on the collection and grouping of the intended case illustrations with the criteria that had been developed. Fraud case illustrations are the result of collecting and grouping case illustrations based on criteria for primary and secondary data sources. In this study, drawing illustrations of fraud cases yields illustrations with the following general information:

Table 2: General Description of the 5 Fraud Case Studies

Case identity	Position	Loss of funds	Relations with other actors	Timeline
ARM	<ul style="list-style-type: none"> ▪ PT PPA Tax Consultant ▪ PT TLM employees 	Rp 21.281.729.622,-	Cooperate	2010-2014
FS	Director in 43 undername companies	Rp 270.592.552.920,-	Cooperate	2020-2015
HB	Director of PT GKS	Rp 24.450.636.226,-	Cooperate	2009-2013
SSK	Director of PT IMS	Rp 2.743.344.105,-	Alone	2009-2013
JAT	Director of PT AOP	Rp 16.112.728.758,-	Cooperate	2010-2014

Source: reprocessed by researchers from informant interviews (2021)

3.1. Case Illustration of ARM

ARM is a defendant in a joint tax crime, as defined in Article 39 A letter a, Article 43 paragraph 1 of Law No. 16 of 2009, and Article 64 paragraph 1 of the Criminal Code. Between 2010 and 2014, ARM committed several fraud. ARM worked with 3 (three) other people to commit its crimes. With the status of a freelancer, ARM works as a tax consultant at PT PPA. ARM is also listed as a member of the accounting and tax department at PT TLM. Surprisingly, ARM does not have a license to provide consulting services. However, one of ARM's responsibilities in carrying out its work is to prepare fiscal financial reports, report Annual SPTs, and Periodic SPTs to the Tax Service Office..

Due to several bad bills from various clients, PT PPA experienced cash flow difficulties in 2010. As a result, SMY summoned RD, PT PPA's accounting and finance supervisor, to provide guidance on the VAT issue, which was later fully delegated to ARM. Because ARM agreed to lower the VAT burden. By paying ARM a fee of 30% of the VAT amount on the tax invoice. Then, at ARM's request, SMY ordered input tax invoices to YT that were not based on actual transactions in order to reduce the amount of VAT that had to be paid. YT is paid a 2% fee in the form of a current account or a check. Then ARM received an input tax invoice from RD. RD will later use and credit the input tax invoice on behalf of PT PPA in the Periodic VAT SPT.

When receiving an input tax invoice recap document from ARM, RD performs calculations and sends a tax invoice recap to SMY. Then, RD made a funding request and submitted it to SMY. Once approved, the fee is paid by transferring funds from a PT PPA account to an ARM account. Then, RS creates a general journal voucher document and proof of cash disbursement in the General Ledger, along with an estimate of Third Party Debt. Thus, based on data from the Directorate of Tax Technology and Information regarding Periodic VAT SPTs, there was a recapitulation of tax invoices that did not match the actual transactions carried out by PT PPA during the 2010-2014 period. The transaction involved 43 companies and 746 tax invoices totaling IDR 12,360,482,891. Based on this action, the state suffers a revenue loss of at least Rp. 10,640,864,881.-. In the end, ARM was sentenced to 2 years and 10 months in prison for illegally issuing a joint and continuous tax invoice that was not based on actual transactions.

3.2. Case Illustration of FS

FS was legally proven to have participated in committing a crime in Article 39A letter a in conjunction with Article 43 paragraph 1 of Law No. 6 of 1983 as amended several times, most recently by Law No. 16 of 2009 concerning General Provisions and Tax Procedures in conjunction with Article 65 paragraph 1 of the Criminal Code. The timeline of events began in 2010, when FS met SY, who was introduced by WA. The introduction is based on FS, which has numerous subsidiary companies. An undername company is a legal entity used to assist owners of goods who do not have export or import permits. Apart from being the owner of several unnamed businesses, FS is also a tax consultant who can help with bookkeeping and tax reporting to the Tax Service Office. FS suggested to SY during the meeting that he establish an import company and ensured that it was safe and feasible. FS is willing to assist in arranging the establishment permit for forming a company, and FS will assist in obtaining the permit.

Furthermore, as a requirement for the establishment of PT BMS, FS requested that SY create a KTP as well as submit an AR KTP. Based on a notary deed, FS created a KTP with a photo of SY and the identity of the name Andi Wijaya. Thus, AR is the commissioner and AW is the director of PT BMS. SY and FS shared tasks after PT BMS was established. SY handles the problem of importing goods and releasing goods from Customs Excise, whereas FS handles bookkeeping, financial report preparation, and tax obligations. PT BMS operates by importing goods at the request of customers who wish to import goods into Indonesia. Following the agreement of the service fee, the customer will provide SY with import documents in the form of a packing list, invoice, and bill of lading for the requirements for handling the release of goods from Customs until the goods leave the port and are received by the owner of the goods. SY then gives FS all the import documents after PT BMS and the import companies managed by FS and SY have completed their duties. As a result, FS categorizes the types of goods that will be used to generate tax invoices without any delivery of goods or payments made by FS.

Furthermore, FS allocates the need for tax invoices based on the 103 companies' ownership of the companies. Owners of imported goods through SY do not accompany tax invoices issued by customers who require them. The documents used to create tax invoices are then managed by SY. This is done to deceive the tax officer into believing that the tax invoice was issued correctly. Furthermore, SY owned the companies that issued tax invoices, one of which was PT BMS. The process of issuing a tax invoice is divided into several stages. In the first stage, the customer requests that it be made to aid SY's import process. SY then contacted FS via WhatsApp, BBM, and email to confirm whether they could issue a tax invoice. If the fee is published, FS will inform SY of the amount. Finally, SY will inform the customer who owns the ordered goods of the amount that must be paid. As a result, the customer will send a purchase order to SY via phone, email, or fax, containing the company name, NPWP, and so on, which will be forwarded to FS. Later, FS will generate a tax invoice and provide data in the form of a draft containing all of the information that its employees will enter.

Following input and printing, the tax invoice form will be submitted to the FS for signature and stamping by imitating or copying the signature of the director of the company issuing the tax invoice, which is adjusted to the signature stated on the photocopy of the KTP. These data are contained in company documents profiles obtained by FS when he established his own import company or obtained from importers who perform bookkeeping and tax reporting managed by FS. Within 1-2 weeks, FS delivers to SY the various finished tax invoices in sealed envelopes to be handed over to the customer without opening/viewing them first, or couriered to the company.

The FS will frequently meet with tax invoice users at a predetermined location on several occasions. However, some tax invoice users are not provided with physical documents, only a summary of the numbers to be included in the Periodic VAT SPT.

Furthermore, so that the tax invoice issued by the FS can be used as an input credit, reducing the tax invoice user's expenditure credit. Periodic Income Tax Returns Article 21 and Periodic VAT Returns are prepared by FS for companies that issue tax invoices, one of which is PT BMS. Furthermore, the FS directed its employees to complete the output tax column (issued tax invoice) in the Periodic VAT SPT in accordance with the recapitulation of tax invoices issued and sold to tax invoice users, as well as tax invoice transactions issued between invoice issuing companies. tax. In the input tax column, an import tax payment letter (import VAT) will be generated from import documents belonging to the company using the tax invoice and the company issuing the tax invoice, as well as tax invoice transactions issued between companies issuing the tax invoice (layering). The FS does this to avoid overpayment of VAT in the invoice issuing company's Periodic VAT SPT.

SY benefits from the collaboration between FS and various fictitious companies by 9% of the import VAT value stated in the import document (PIB). Meanwhile, FS charges tax invoice users a fee of 18-30% of the VAT value. The fee is 15% of the VAT value for users of tax invoices who are actual owners of goods (customers). Customers who come to the FS directly pay a fee of 20% of the VAT value. Regarding the price requested by the salesperson for the sale of tax invoices to buyers, the salesperson is free to sell at any price. What matters is that FS requests a fee of 20% of the VAT value from sales of tax invoices.

FS, in addition to managing SY's import company, has several import companies and enters into agreements with other importers through which FS issues and sells tax invoices that are not based on actual transactions. Between 2010 and 2015, FS managed at least 102 import companies that were used to issue and sell tax invoices that were not based on actual transactions. As far as FS is aware, the name of the director listed in the company documents does not correspond to the name of the person who founded the company.

The 102 companies are then import service companies managed by FS that importers use to import goods via wholesale imports (door to door). FS only provides wholesale import services to parties who do not have import permits through 102 companies that have never made a sale and purchase transaction of imported or locally manufactured goods. The owners of these goods, like SY, gave FS control of their company's bookkeeping and tax reports (SPT), which were then used to issue and sell tax invoices that were not based on actual transactions. According to the FS, compensation of 8-10% of the import VAT value is carried out for each import document received from importers by creating a fee payment account for the issuance of a tax invoice.

3.3. Case Illustration of HB

HB is the Director of PT GKS who was found to have committed the crime of violating Article 39A letter an in conjunction with Article 43 paragraph 1 of Law No. 6 of 1983 as amended into Law No. 16 of 2009 concerning General Provisions and Procedures for Taxation in conjunction with Article 65 paragraph 1 of the Criminal Code. The crimes that ensnared HB were committed collaboratively by several parties, including his family members. HB established PT GKS in 2007, with HB as the sole shareholder. SMY and his wife divorced in 2009, with HB and his wife remaining at PT GKS and SMY and his wife establishing PT PPA. In this context, ARM is also a freelance tax consultant who lacks a license at PT GKS.

This particular crime began with HB's requirement that he collect 10% VAT from customers who paid it to PT GKS's account. HB is already aware that the collection is an output tax that must be reported and paid after the credited input tax has been deducted. Then, HB informed one of the employees at PT GKS that the company was having cash flow issues as a result of several bad bills and a large tax debt. This has an impact on the ability to pay taxes, particularly VAT. HB informed the employee that ARM, as a tax consultant, could assist in settling and mitigating the tax payment. Then, HB approached ARM for assistance in arranging ways to reduce tax payments, particularly VAT. ARM is also willing to seek out and provide fictitious input tax invoices. YK provides fictitious

input tax invoice orders for a purchase price of about 25-30% of the VAT value. The ARM commission is 1-2% of the VAT amount. HB did this from 2009 to 2013.

Payment method fictitious tax invoice from PT GKS to witness ARM, namely after reporting the VAT return period to the tax office. Then, one week later, a new fictitious tax invoice is paid. However, it is sometimes done in two or three months at a time, with payment made with a company check or giro signed by HB and SI. These checks and current accounts cannot be cashed without SI approval, and they are immediately given to AMR to make payments to YK with a 22-23% fee. By prior appointment, YK submitted fictitious tax invoices to ARM.

3.4. Case Illustration of SKK

SKK was charged with a crime under Article 39 paragraph 1 letter d of Law No. 6 of 1983, as amended several times, most recently by Law No. 16 of 2009 concerning General Provisions and Tax Procedures, in conjunction with Criminal Code Article 65 paragraph 1. The timeline of SKK's involvement in this particular crime is linked to its position and role as PT IMP's management and commissioner. SKK committed tax evasion or failed to report taxes between 2009 and 2012. SKK, as Director of PT IMP, failed to file a VAT Periodic Tax Return (SPT) for the fiscal year December 2009 to November 2012. Using the PK-PM Tax Invoice Data Comparison Application and the data and information contained in the SIDJP (Directorate General of Taxes Information System), obtained data on all output tax invoices issued by PT Inter Mas Pacific that should have been submitted by PT IMP from July 2009 to December 2013. In fact, there are transactions and business activities carried out by PT IMP related to business activities by issuing tax invoices that should be submitted in their entirety in the Periodic VAT SPT based on the data contained in the decision.

3.5. Case Illustration of JAT

JAT was involved in the crime of article 39A in conjunction with article 43 paragraph (1) of Law No. 6 of 1983 concerning General Provisions and Tax Procedures, as last amended by Law No. 28 of 2007. JAT collaborates with a number of other actors from various companies. JAT engages in buying and selling as well as issuing fictitious invoices. JAT sold merchandise in the form of RE orders from PT HR from January 2010 to July 2014. JAT collaborates with IGAAH and RB in addition to ET. However, at the request of RE, JAT consciously reported the VAT period SPT that was not based on the actual transaction. IGAAH represented the request on a request to purchase household goods.

JAT is collaborating with BU as the Director of PT MWM in the form of promotional needs or gimmicks for the promotion of Moringa brand milk, which was purchased imported using PT AOP's cargo services, in addition to these three actors. Starting with the goods bid documents, purchase orders, tax invoices, and bank statements, all documents are in the name of PT AOP. In fact, it was agreed that the checking account document would only be used to receive payments from PT SP, while the travel documents would be given blank PT AOP travel documents, which would then be filled out by PT MWM as needed. As a result, all documents, beginning with the goods offer documents, purchase orders, tax invoices, and checking accounts, are classified as fictitious, making it appear as if a real transaction occurred between PT AOP and PT SP.

In addition to issuing tax invoices to PT HR and PT SP that are not based on actual transactions, JAT also issues tax invoices to PT MWM that are not based on actual transactions. JAT also acts as a broker or intermediary for tax invoices that are not the result of actual transactions with PT MWM. This request for a tax invoice that was not based on an actual transaction was made because BU had asked JAT at the time to find a tax invoice that could be used to reduce taxes owed to the state by PT MWM. As a result, JAT receives 36% of the VAT value in the tax invoice.

JAT uses a series of activity flows to reduce and issue tax invoices that are not based on actual transactions. The amount of underpaid tax will be determined after accounting department employees record data on the sale of goods and output VAT that has occurred. Furthermore, once the amount of tax that must be paid to the state is determined, the accounting department, namely DS, reports the amount of VAT that must be paid to JAT.

Following that, JAT directed DS to locate a company that could provide a tax invoice as input tax. This input tax is used to reduce the output tax that has been issued, so that the VAT that must be paid to the country is reduced based on the JAT's financial situation.

4. Discussion

In this study, the theoretical dimension of criminal behavior intersects with the illustration of fraud. Green (2001) attempted to redefine white-collar crime as professional crime (occupational crime). Crimes committed as a result of legitimate employment help to distinguish them from traditional crime. Robin (1974) was among the first to propose renaming white-collar crime occupational crime. As a result, professional involvement can be used to identify opportunities for criminal perpetrators (Green, 2001: 406). Professional crime, in contrast to the concept of occupational deviance popularized by Pino (2001), can be committed by individuals through moral and ethical violations, breaches of trust, and violations related to the work undertaken. Financial crime, particularly tax evasion, reflects the group's lack of control over individuals (van Onna, van Geest, & Denkers, 2018).

Low control over the perpetrators' self-control is an indicator that fraud is being committed. Self-control is more dominant in FS, HB, SSK, and JAT. Meanwhile, he is faced with a decision that he regards as difficult. As a result, there are elements of the environment that place pressure on self-control to be exercised. As a result, there is a determinant dynamic of fraud on self-control that is dependent on the variation of the desire for choice. Morality is one of the factors that influence a perpetrator's self-control because it contains a manipulative element strong enough to justify crime (Gelder & Elffers, 2017). Furthermore, the perpetrators' maturity level and relatively high level of education can be a motivator for fraud.

Clinard-Quinney's (1972) theoretical dimension of criminal behavior is based on three (three) aspects: the legal and ethical aspects that are violated, the perpetrator's criminal career, group support for criminal behavior, the relationship between criminal behavior and lawful behavior, and social reactions and legal process.

1. Violating legal and ethical aspects

The definition of crime is created by agents who are political and have authority in society. Financial crimes that are illustrated through fraud activities, both in the tax context and those related to the profession, are a form of accommodation activity to regulate people's behavior. This is done in order to close the threat gap from the company's leaders.

2. Criminal career of the offender

The perpetrator's behavior is the result of normal formation and activity as part of the development of individual crime. This includes the actor's social role in work activities and various criminaloid aspects.

3. The relationship between bad behavior and lawful behavior

The wedge between the main task of work and behavior that can be categorized as a crime is on a biased spectrum. This includes violations of morals and ethics, violations of trust, and violations related to work.

The term "violations that occur during work activities and are related to work" refers to violations that occur during work activities and are related to work (Robin, 1974). Green (1990:13) emphasizes that the crime is committed by creating and exploiting opportunities through the legitimacy of work. Furthermore, professional crime no longer refers to the offender's honor and social status. In this study, fraud takes two forms: organizational occupational crimes or professional crimes within the corporate sphere and individual occupational crimes or professional crimes within the lower social class (Green, 2001). Based on this understanding, the authors conclude that white-collar crime is not limited to perpetrators with specific jobs/professions. The definition of white-collar crime has been broadened to include the inherent status of employment or business. The following are indications of the criminaloid aspect's contribution to fraud with certain social statuses:

1. Making or causing false records in books or in reports, as well as in documents or business activity reports,

- transaction reports or bank accounts.
2. Eliminating or not including or causing non-recording in the books or in reports, as well as in documents or business activity reports, transaction reports or bank accounts.
 3. Change, hide, obscure, delete, or omit the existence of a record in the books or in reports, as well as in documents or reports on business activities, transaction reports or accounts of a bank, or intentionally change, obscure, omit, hide or damage the bookkeeping records.

This can also be interpreted as the perpetrator using the position gained through trust to commit a crime (Reiss and Biderman, 1980). The scope of trust abuse does not only refer to the perpetrator's position. The emphasis is on how the perpetrator gains legitimacy through this belief to lie, steal, falsify, fabricate, exaggerate, omit, deceive, conceal, circumvent, embezzle, abuse, decide unilaterally, and engage in corruption or other violations (Shapiro, 1990). As a result, white-collar crimes are not always committed by perpetrators of high honor and social standing.

The researcher found that the individual aspects reflected through criminaloid indicators were not necessarily attached to the interviewees. Sources in general does not have physical characteristic abnormalities and psychosocial aspects of tendencies. On the other hand, the informants have morality, self-control and status attached as attributes in carrying out fraud. Thus, the role of self-control contributes to perpetrators being involved in fraud.

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