

PREVENTIVE, EDUCATION, AND REPRESSIVE STRATEGIES ON THE PERFORMANCE OF INDONESIAN GOVERNMENT CIVIL SERVANTS, WITH ANTI- FRAUD SUPERVISION AS AN INTERVENTION

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ABSTRACT: Globally, fraud is one of the most significant factors that negatively affect the performance of public servants. Therefore, the primary purpose of this study was to investigate the impact of training and development, autocratic leadership, social media strategy, and learning management systems on employee attitude and performance with the intervention of an internal control system as anti-fraud oversight. This study also investigated the mediating role of anti-corruption attitudes and the moderating role of internal control as anti-fraud oversight. This research was quantitative and cross-sectional in nature. The civil servants of Indonesia were surveyed using a questionnaire based on previous research. The study's valid response rate was 76.19 percent. Using Smart PLS 3.3.9, the data were examined. The study's findings indicate that learning management system, social media marketing campaign, autocratic leadership, and training and development significantly impact corruption prevention attitudes. In addition, the results support the moderating role of internal control as anti-fraud oversight and the mediating role of attitude. These findings are useful for academicians conducting future research and policymakers devising strategies to enhance the performance of government employees.

Keywords: Performance, Autocratic Leadership, Anti-Fraud supervision, civil servants, Training and development, Indonesia

1. Introduction

Fraud is one of the most persistent issues in corporate governance (Yang, Jiao, & Buckland, 2017). Consequently, several nations, such as Indonesia, are emphasizing it more. Numerous organizations and nations incur economic losses due to deception. According to reports, more than 5 percent of annual income is lost due to international deception. Similarly, the United Nations has identified corruption as a global threat. In contrast, it is equally as hazardous as climate change and terrorism. Several studies by Lin et al. (2022) have reported that fraud also affects the reputation of countries.

Global fraud has become so ubiquitous that government agencies are assisting their employees in preventing fraud. Opportunities and threats are the primary focus of fraud prevention, whereas internal control in the form of organization administrators helps to mitigate the threat and capitalize on the opportunities. Internal control and fraud prevention enable organizations to make timely decisions regarding risk levels. According to Bartsiotas and Achamkulangare (2016), employees are willing to adopt and implement crucial control to achieve goals effectively.

Combining all efforts that can limit or reduce fraud opportunities constitutes fraud prevention. They also ensure that government employees can meet their needs to reduce the pressure that can contribute to fraud. Ultimately, it does not justify employee fraud

(Nyakarimi, Kariuki, & Kariuki, 2020). If organizations implement internal control mechanisms, minimize fraud-related activities, identify and mitigate potential risks, and maintain organizational integrity, fraud prevention in government organizations can be highly effective (Astuty, Habibie, et al., 2022; Iwejor, 2017; Silviani, Nisa, & Pratama, 2022; Tambunan, Wijaya, et al., 2022).

The global deception epidemic of the past decade has prompted the establishment of international fraud research. According to previous research (Astuty, Pratama, et al., 2022; Reurink, 2016; Tambunan, Siregar, et al., 2022), fraud has been one of the most negative aspects of society for a very long time. A person has committed fraud when they engage in deceptive conduct to benefit themselves and others at the expense of others. Fraud has a negative impact on organizations, especially in the public sector, where it can reduce efficiency, increase investment costs, and reduce government funds. Additionally, fraud has decreased government revenues and delayed national development. In addition, it has reduced government spending on healthcare, social security, and education. Due to its detrimental effects, fraud must be managed, according to Nugraha and Susanto (2018); Tang & Hastuty (2022). Therefore, discussing and analyzing fraud is an important and strategic academic study.

A company's most valuable "asset" is its workforce. Employee performance results from an organization's

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efforts to meet objectives and reduce losses. Without the finest possible staff performance, an organization's operations are unlikely to function. Without qualified personnel, achieving organizational goals will be difficult. Therefore, it is necessary to comprehend the nature or personality of those involved in management to maintain the organization moving in the right direction (Amegayibor, 2021; Sibuea et al., 2022; Tambunan et al., 2023). Human resources, or the organization's motivated, competent, and innovative workforce, are its most valuable asset. Therefore, regardless of an individual's performance, the performance of an organization pertains to both corporate and government organizations. The performance reveals the extent of accomplishment (Sitopu, Sijinjak, & Marpaung, 2021).

Due to the development of the internet, the global economy has expanded exponentially. The internet's applications have enabled people to interact with one another through various social media platforms. A social network is a social system composed of several organizations or individuals who can communicate with one another. People and organizations can share their expertise, personal affairs, and financial matters via social networks (Alawamleh & Murthy, 2020). With the aid of social media, administrations can also communicate with the public more efficiently. Using social media, governments can rapidly receive feedback from the public on any issue. The coordination between external and internal stakeholders is facilitated by social media, which boosts the legitimacy and efficacy of the public sector, according to Hansson and Page (2022).

Public sector managers exhibit leadership behaviors crucial for achieving long-term and short-term objectives. These leadership roles can positively and negatively affect employee well-being (Khan et al., 2020). Some executives are concerned with the employees' careers, while others are concerned with their professional and personal development. Among these various leadership styles, the autocratic style is characterized by using authority and power without prioritizing employee participation in decision-making. This leadership style is characterized by its emphasis on unquestioned obedience, strong central authority, and personal dominance (Atrizka & Pratama, 2022; Koçak, 2019). These leaders use their authority to direct employees, ignoring their thoughts, social requirements, and emotions.

In the last few years, technology and knowledge have developed rapidly. Technological advancement has eliminated the temporal and spatial barrier. In public sector organizations, learning management systems

are central to organizing and managing training and development programs. Using an LMS, organizations in the public sector can readily distribute educational materials to their employees (Pee & Kankanhalli, 2016). It can monitor the progress of employees, which will aid in evaluating their performance.

On the other hand, regular training and development of employees is one of the most important factors in preventing fraud in public sector organizations (Oduro & Cromwell, 2018). The rapid change in the business environment necessitates regular training for employees to acquire the skills to make difficult decisions and solve problems. In this manner, they can make timely business decisions. Training plays a crucial role in fostering a positive attitude among employees, thereby mitigating problems such as fraud at the national level (Khan, Haleem, & Kanwal, 2017).

In government-run organizations, employee performance is one of the most essential factors. It serves as the standard for measuring the contribution of personnel in Indonesian government agencies and ministries. Diamantidis and Chatzoglou (2019) The primary objective of government agencies is to provide superior governance. For this reason, reforms must be implemented at the decision-making and strategic levels to enhance the workforce's performance.

Low employee professionalism, poor work ethic, and inconsistent application of employee discipline are issues that have historically plagued Indonesia's Civil Servants from the past to the present. The Indonesian administration of Riyanto and Prasetyo (2021) has taken numerous steps to improve human resource quality. One of the initiatives is implementing an accountable, accurate, professional, and responsible employee performance management system, as required by Government Regulation 30/2019. The objective nature of these developments is based on the career system, and employee performance ensures the achievement system. The evaluation is based on performance planning at the individual, unit, and organizational levels and considers civil servants' objectives, successes, outcomes, realized benefits, and conduct (Jumady & Lilla, 2021). Therefore, this study aimed to evaluate the influence factors that can enhance the performance of Indonesian government civil servants and influence their attitudes. This study investigated the effect of training and development, autocratic leadership, social media strategy, and LMS on employee attitude and performance, with internal control system intervention as anti-fraud supervision.

2. Literature Review Performance

Employee performance is an umbrella term that encompasses a variety of distinct types of job performance. Literature has also examined it as a broader category of work-related behavior, revealing how employee performs their job. Sverke et al. (2019) define employee performance as the expected outcome of an employer from an employee in terms of tasks assigned and achievements over a certain period where an employee may be involved in certain organizational studies. Scholars have defined job performance as the individual's actions and behaviors contributing to the organization's achieving its objectives. Previous research categorized performance into three types: counterproductive behavior, contextual behavior, and task performance. According to a previous study, Vogel, Rodell, and Lynch (2016) define performance as the results of a specific job activity or function. Therefore, it demonstrates the employee's accomplishments while conducting specific tasks.

Sverke et al. (2019) The purpose of the performance is to increase the capacity of municipalities to be more effective, sensitive, and responsive to constituent demands while also being clever enough to utilize limited resources to meet those demands. Performance is measured by how effectively a policy achieves its objective or generates other intended results. According to the study, public administration performance is characterized by efficacy (ecology, empathy, and equity), ethics, efficiency, and economics.

Fraud

An organization may be defrauded, or its property may be obtained through false or fraudulent pretenses, promises, or representations if an artifice or scheme is carried out or undertaken on purpose (Huber, 2017).

Corruption, fraudulent financial statements, and theft of assets are three categories of fraud. Employee fraud typically results in direct losses, such as monetary loss, whereas management fraud can also result in indirect losses, such as persuading employees to commit fraud (Lin et al., 2022). According to the ethical leadership theory, immoral leadership behaviors can be taught and imitated by followers, thereby significantly injuring the ethical culture of the workplace. There are, therefore, multiple causes. The main factor contributing to management fraud is the perpetrators' willingness or attitude, whereas the main factor contributing to ordinary employee fraud is the perpetrators' exposure to supervision and control (Roszkowska & Melé,

2021). This is because perpetrators at a higher level are frequently able to circumvent or circumvent rules that would otherwise detect fraud.

As senior-level (high-level) offenders can override fraudulent activity, fraud would not otherwise be detected. Akelola (2012) considers the perpetrator's control and supervision one of the most important factors affecting subordinate employees.

Corruption prevention Attitude

Robbins et al. (2013) define an individual's attitude as "positive or negative evaluations of objects, individuals, or events." Organizational attitudes are significant because they can influence behavior. Researchers presented a similar concept, asserting that one of the most important things for managers to comprehend is how attitude affects employee behavior within the organization. According to previous research, an attitude consists of three distinct components: cognitive (attitude-related beliefs), affective (attitude-related emotions), and behavioral (attitude-related intentions). Jhangiani and Tarry (2022) cited intensity, consistency, direction, spontaneity, and breadth as attitude indicators. Studies on employee attitudes towards performance found that employee attitudes (work satisfaction and commitment) correlate significantly and positively with business performance. The use of workplace spirituality and value alignment has been found to have a substantial effect on employee work attitudes (Rathee & Rajain, 2020). Therefore, scientists discovered a positive correlation between performance management and employee attitude.

Corruption Prevention Attitude and Performance

The perception of their surroundings, dedication to desired actions, and overall behavior of employees are heavily influenced by their attitudes, which consist of their emotions and beliefs. A person's attitude is an internal condition that they can focus on in their psychological world, such as objects, people, and events. It remains internal to the individual. A set of mental attitudes influences our perception of other objects. It affects our perception and evaluation of the working environment. The nature of their employees' attitudes toward their employment, careers, and the organization is a major concern for organizational behavior managers Abun et al. (2021). Employees' job attitudes are essential for attaining personal and organizational objectives via performance.

The attitudes of personnel in the workplace can have a significant effect on the company as a whole. Philosophy

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is one of the unsaid, difficult-to-measure factors that ultimately determine the success of an organization. Frequently, employee dispositions significantly impact an organization's productivity, whether for the better or for the worse. It also affects the productivity of an organization directly and indirectly through other job-related factors, according to Abdalkrim and Elhalim (2016).

A positive attitude is an essential trait of a civil servant because it enables them to maintain composure and concentration in stressful situations, maintain healthy relationships with the public and coworkers, and make sound decisions. In addition, it is advantageous for civil officials to approach their work with motivation and a sense of purpose, despite any potential obstacles. It is more likely that retaining a talented workforce will have an impact on public sector performance than encouraging senior civil servants to achieve their objectives (Wassem et al., 2019). The ability to retain talented employees through equitable compensation, terms, and conditions has a major impact on performance.

Social Media Strategy and civil servant attitude

Global public sector organizations are utilizing social media to facilitate their daily operations, including enforcing regulations and laws, promoting mass collaboration, and disseminating vital information. Previous research has employed various terms to characterize social media use in public sector organizations. These terms include we-Government, social government, Open Government, collaborative government, and government 2.0. These terms refer to the use of social media in government organizations to make government processes more accessible, open, and transparent (Khan et al., 2021).

Social media is the online tools and websites used to facilitate user interaction and the sharing of opinions, interests, and information. Social media platforms include blogs (WordPress), social networking sites (Facebook, Instagram), microblogs (Twitter), virtual game worlds (World of Warcraft), collaborative projects (Wikispaces, Wikipedia), folksonomies (delicious), and many others that enable the creation and exchange of user-generated content (UGC). There are numerous social networking applications for social media, with social networking sites or services (SNS) being the most prominent (Horng & Wu, 2020). SNS provides a platform for individuals with similar interests, backgrounds, and real-world connections to establish relationships.

All forms of media play a crucial role in the national struggle against fraud and corruption. Users of social media can demand accountability and transparency from

public sector organizations. Social media provides vital information about public sector organizations that can be utilized for accountability (Stamati, Papadopoulos, & Anagnostopoulos, 2015). The information on social media may also pertain to corruption in government activities. Social media can combat crime by providing information such as advocacy, commentary, and analysis, as well as through crowdsourcing and investigation (Enikolopov, Petrova, & Sonin, 2018; Horng & Wu, 2020). In addition, the general public can reach a public servant via social media to resolve essential issues. Thus, social media can assist administrators in shaping their attitudes and maintaining public engagement.

Autocratic leadership and civil servant attitude

Authoritarian leadership is described as a workplace stressor. This leadership style can result in various stress reactions and harm job satisfaction. Due to employment stress and low job satisfaction, employees may engage in deviant behavior at the workplace. Siddique, Siddique, and Siddique (2020) found that workplaces with authoritarian decision-making processes and strict restrictions over organizational hierarchy are extremely stressful and devoid of motivation. According to Shaw, Tang, and Liao (2020), a strong leadership style, such as authoritarian leadership, places employees under pressure because they feel they must "win or lose" when performing their responsibilities. This causes work-related tension. Stress is a specific psychological condition that people experience throughout their lifetimes, becoming a routine part of their daily lives. Stress is a negative emotional condition that manifests as tension, irritation, anger, and anxiety in a particular context.

An autocratic leader consistently views organizations as private property, associates personal goals with organizational goals, views subordinates as nothing more than tools, refuses to accept criticism and suggestions, is overly reliant on formal authority, frequently resorts to coercion, and is punitive. According to Parashakti and Afifah (2018), the three operational components of an autocratic leadership style are centralized authority, work productivity, and management.

Learning management system and civil servant attitude

In recent years, learning management systems (LMS) have increased considerably across numerous industries, including government and public administration. LMSs provide a comprehensive framework for organizing and delivering specialized training sessions for government

employees. This literature review by Balkaya and Akkucuk (2021) aims to investigate the current state of research and provide insights into the applicability of LMSs in training for government employees.

Various studies have highlighted the benefits of implementing LMS to train government employees. Anshari et al. (2016) found that when learning materials are readily accessible online at any time, knowledge acquisition and retention are enhanced (Anshari et al., 2016). Using a Learning Management System (LMS), civil servants can tailor their training program to their specific career objectives and requirements. In addition, LMS provides a platform for civil servants to share knowledge and collaborate, Almarashdeh (2016), which promotes a culture of continuous learning and professional development.

Instructional design and content delivery are the primary determinants of LMS effectiveness. According to the research, a well-designed LMS should include interactive assessments, simulations, and multimedia resources to maximize engagement and learning outcomes. Moreover, according to Tarhini et al. (2017), adaptive learning capabilities that provide personalized recommendations based on learning preferences and individual performance should be provided by LMS.

The user experience is a crucial component of the successful implementation of LMS in public sector organizations. Several previous studies Al-Nuaimi and Al-Emran (2021) have emphasized the significance of responsive design, intuitive navigation, and user-friendly interface to enhance the engagement and satisfaction of LMS in the public sector organization. Several factors, including the availability of technical support, the simplicity of use, and the perceived usefulness, play a crucial role in LMS adoption (Al-Nuaimi & Al-Emran, 2021).

The effectiveness of the training provided to government employees can be enhanced through the appropriate implementation of LMS. Scholars recommend that robust tools such as simulations, assignments, and exams be incorporated into LMS so that learning outcomes can be measured. It can also facilitate the evaluation of knowledge about the real world. Additionally, various LMSs must be able to acquire and analyze data so that users can be engaged and employee performance can be enhanced. Despite several advantages, Zheng et al. (2018) note that the implementation of learning management systems in government organizations faces several obstacles. Privacy, security, and technical support to implement physical infrastructure are among these obstacles.

Training & Development Methods and civil servant attitude

Training systematically develops standards, attitudes, skills, and concepts that enhance workplace performance. Developing entails acquiring the knowledge necessary to carry out particular job duties or responsibilities. According to the study by Dehaze (2017), the development process involves expanding people's options and enhancing their well-being. Effective and appropriate training programs can equip employees with the skills, abilities, and knowledge necessary to perform their jobs effectively.

Through training, one can develop the mindset of a nationwide servant and the abilities and skills necessary to perform tasks competently. On all levels of a civil service organization's hierarchical structure, investments in training, their impact on the skills and attitudes of civil servants, and the implementation of acquired knowledge must be evaluated based on their contribution to achieving desired objectives and goals. According to Fletcher, Alfes, and Robinson (2018), one of the primary goals of training is to establish a well-managed and integrated training system for local and central government bodies for civil servants and the systems and their associated action programs. It is also closely related to the introduction of novel quality.

Organizations in the public sector must provide regular training and development programs for the professional advancement of their employees. It is essential to design training programs for employees to enhance their performance while focusing on specific goals based on current requirements. According to Asrar-ul-Haq and Kuchinke (2016), training is one of the most important concepts used worldwide to improve or change the attitude of civil servants by providing them with the necessary skills and knowledge to enhance their performance and attitude.

Internal control as Anti-fraud supervision and its role as moderator

Literature defines control activities as the procedures and policies an organization develops to guarantee the execution of management directives. The organization's control activities are carried out at all functions and organizational levels. Internal control activities are organizational policies that organizational supervisors or top management use to accomplish their goals, including minimizing fraud (Shabri, Ram Al Jaffri, & Bakar, 2016). Monitoring by administrators is the evaluation used to assess the organization's performance over time. This duty is carried out through routine monitoring of organizational activities and supervisory evaluation of controls (Akumbo et al., 2020). In the literature, the control environment is associated with the support provided by the organization's management.

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A manager-supervised internal control system plays a crucial role in preventing fraud. Several past studies have assessed the function of internal control as an anti-fraud oversight mechanism (Lachney, 2018). Multiple studies have emphasized the importance of internal control in minimizing fraud at the organizational level. Scholars have reported that an effective internal control system is essential for minimizing fraud activities by enhancing process surveillance by supervisors and imposing a very stringent control environment. Researchers have also noted that internal control prevents fraud through ethical behavior, system accountability, and system transparency (Nwanyanwu, 2018).

Based on the preceding discussion, we hypothesized that

- H1: AFS has a positive effect on performance.
- H2: AL has a positive impact on CPA.
- H3: CPA has a positive impact on performance.
- H4: LMS has a positive relationship with CPA.
- H5: SMMC has a positive effect on CPA.
- H6: T&D has a significant positive relationship with CPA.
- H7: CPA mediates between SMMC and PERF.
- H8: CPA also mediates between T&D and Performance.
- H9: CPA mediates among LMS and PERF
- H10: CPA mediates among AL and PERF.
- H11: Anti-fraud supervision moderates the relationship between CPA and PERF

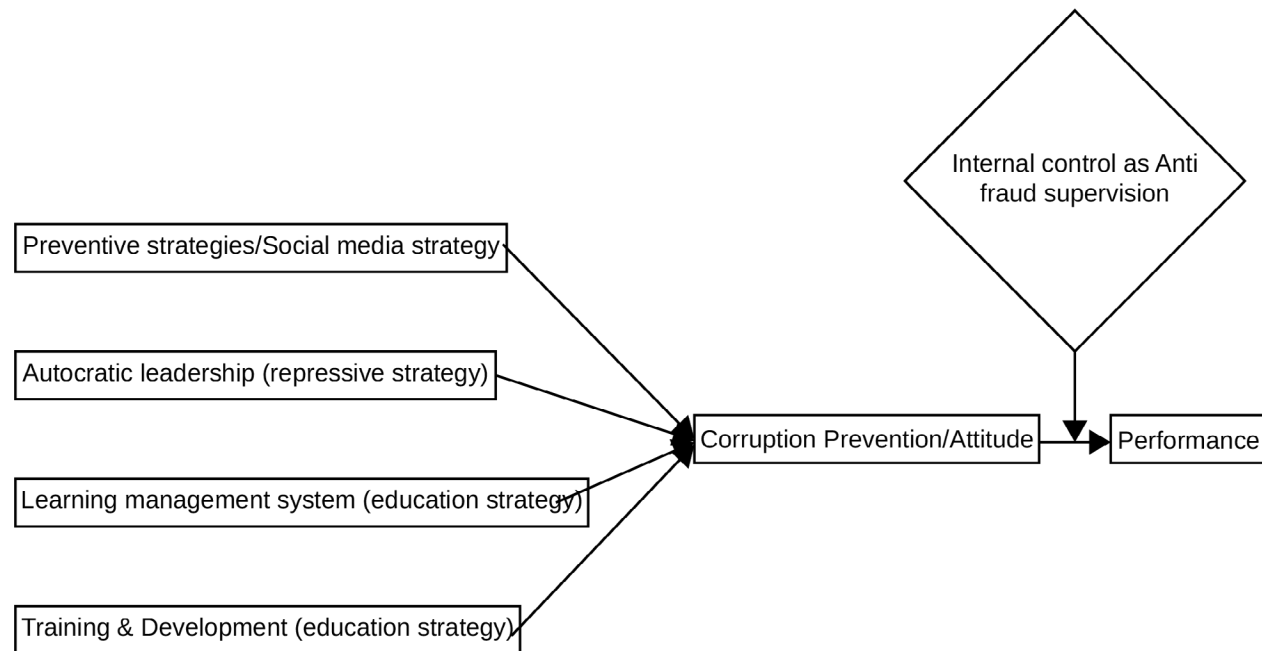


Figure 1. Research Framework

3. Methodology

This research was conducted because it is necessary to investigate the effect of various strategies on the performance of government sector employees. Explanatory research requires data collection and the formulation of hypotheses. Following the research objectives, data collection and hypothesis development are conducted. In addition, the researchers of the present study must investigate the variation in the performance of Indonesian civil servants caused by various factors. Consequently, quantitative research methodologies with a cross-sectional design. It will aid in statistically analyzing the collected data and evaluating its impact on the study's objectives.

To collect primary data, the most suitable approach is questionnaire distribution. The survey was divided into two sections. The purpose of the first section was

to collect demographic information from respondents. At the same time, the second section was designed to collect information about the study's variables. The questionnaire was created using a seven-point Likert scale so that respondents could readily respond. The development of the questionnaire was based on training and development, autocratic leadership, social media strategy, learning management system, and employee attitude and performance variables.

The questionnaire was disseminated to Indonesian government employees. Utilizing basic random sampling methods, the researcher distributed 210 questionnaires to employees. This investigation employed random sampling because it is simple and cost-effective. Although 199 questionnaires were returned, 39 were not filled out by the respondents. Therefore, 160

valid questionnaires were utilized for further analysis, representing a response rate of 76.19 percent.

Data analysis was performed using structural equation modeling. Researchers have characterized SEM as a multivariate statistical method primarily used to examine the relationship between multiple variables (Schermelleh-Engel, Klein, & Moosbrugger, 2017). On the other hand, some researchers have described SEM as a statistical method that can assist in validating causal relationships based on multiple structural equations (Byrne, 2013). According to experts, SEM is comparable to regression analysis. In contrast, it consistently accounts for measurement error, distinguishing it from regression analysis. In addition, Smart PLS software was utilized to assess SEM in this study. Smart PLS is a regression-based technique, unlike LISREL and AMOS, which use a convenience-based approach. Moreover, Smart PLS can readily manage complex models with small to moderate sample sizes. In addition, the bootstrapping method is used to verify proposed relationships.

4. Results and Analysis

The PLS analysis is comprised of two stages. The measurement model comes first, followed by the structural model. The proposed model's measurement model was founded on seven variables. These variables were all reflective of their very nature. The first phase of the measurement model is to evaluate the construct's reliability. This study used Cronbach Alpha and composite reliability to assess construct reliability. Hulland (1999) suggested that Cronbach Alpha and composite reliability values exceed 0.70. All CR and Cronbach Alpha values in Table 2 are greater than 0.70, indicating that this benchmark has been met in the present study. The study's scales can be concluded to be reliable.

Additionally, the factor loadings of the items were evaluated. Hair Jr et al. (2014) suggested retaining the items if their burden is greater than 0.50. It is evident from Table 1 and Figure 2 that all included items have factor loadings greater than 0.40.

Table 1: Factor Loading

	AFS	AL	CPA	LMS	PERF	SMMC	T&D
AFS1	0.866						
AFS2	0.825						
AFS3	0.809						
ALS1		0.888					
ALS2		0.899					
ALS3		0.925					
ALS4		0.918					
ALS5		0.800					
CPA1			0.980				
CPA2			0.871				
CPA3			0.857				
CPA4			0.909				
LMS1				0.863			
LMS2				0.851			
LMS3				0.844			
LMS4				0.876			
PERF1					0.841		
PERF2					0.857		
PERF3					0.865		
PERF4					0.881		
SMMC1						0.780	
SMMC2						0.749	
SMMC3						0.712	
SMMC4						0.729	
T&D1							0.993
T&D2							0.821
T&D3							0.863
T&D4							0.873
T&D5							0.870
T&D6							0.863

Note: T&D=Training and Development; LMS=learning management system; AL=authentic leadership; SMMC=social media marketing campaign; AFS=anti-fraud supervision; CPA=corruption prevention attitude; PERF=performance

This study subsequently examined both discriminant and convergent validity. Researchers have also referred to convergent validity as internal validity, which was evaluated by extracting the average variance. Fornell and Larcker (1981) suggested that the AVE value should exceed 0.50 as a benchmark. As shown in Table 2, AVE values have attained the benchmark, indicating that all study variables have converged satisfactorily. The convergence validity is thus confirmed.

Table 2: Reliability and Validity

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
AFS	0.781	0.872	0.695
AL	0.932	0.949	0.787
CPA	0.926	0.948	0.820
LMS	0.881	0.918	0.737
PERF	0.884	0.920	0.741
SMMC	0.730	0.831	0.552
T&D	0.942	0.955	0.778

Note: T&D=Training and Development; LMS=learning management system; AL=authentic leadership; SMMC=social media marketing campaign; AFS=anti-fraud supervision; CPA=corruption prevention attitude; PERF=performance

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This study employed two distinct methods to evaluate discriminant validity: the Heterotrait-Monotrait Ratio method and the Fornell-Larcker criterion. This study initially used Fornell and Larcker (1981) criteria by comparing the square root of AVEs for each construct positioned along the table's diagonal. The square root values must be greater than the remaining values. The values in Table 3 demonstrate that the horizontal values satisfy this criterion.

In addition, Table 4 values illustrate the correlation matrix according to the HTMT criteria. According to academics, it is essential to examine discriminant validity using HTMT criteria, for which the matrix values must be less than 0.90. Table 4 demonstrates

that all outcomes are less than 0.90. The existence of discriminant validity is therefore confirmed.

Table 3: Fornell and Larcker

	AFS	AL	CPA	LMS	PERF	SMMC	T&D
AFS	0.834						
AL	0.015	0.887					
CPA	0.601	0.263	0.906				
LMS	0.518	0.155	0.647	0.858			
PERF	0.572	0.248	0.778	0.652	0.861		
SMMC	0.394	0.140	0.518	0.496	0.480	0.743	
T&D	0.512	0.094	0.688	0.586	0.596	0.451	0.882

Note: T&D=Training and Development; LMS=learning management system; AL=authentic leadership; SMMC=social media marketing campaign; AFS=anti-fraud supervision; CPA=corruption prevention attitude; PERF=performance

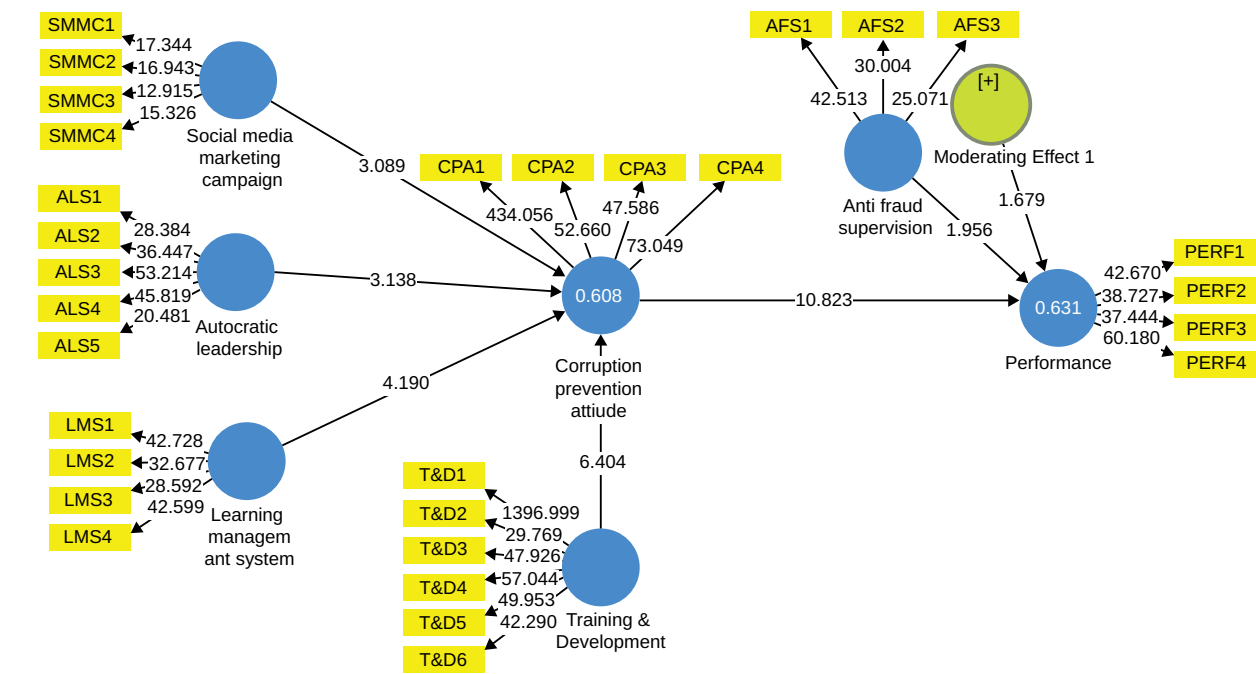


Figure 2: Measurement Model

Note: T&D=Training and Development; LMS=learning management system; AL=authentic leadership; SMMC=social media marketing campaign; AFS=anti-fraud supervision; CPA=corruption prevention attitude; PERF=performance

Table 4: HTMT

	AFS	AL	CPA	LMS	PERF	SMMC	T&D
AFS							
AL	0.051						
CPA	0.706	0.281					
LMS	0.626	0.168	0.715				
PERF	0.686	0.274	0.858	0.738			
SMMC	0.522	0.171	0.623	0.615	0.592		
T&D	0.595	0.101	0.734	0.644	0.651	0.536	

Note: T&D=Training and Development; LMS=learning management system; AL=authentic leadership; SMMC=social media marketing campaign; AFS=anti-fraud supervision; CPA=corruption prevention attitude; PERF=performance

After successfully examining the measurement model, the structural model was evaluated using R square,

relationship significance, and path coefficients. Chin (1998), the p-values and t-statistics were determined

using the Bootstrapping procedure with 300 resamples. The research's direct hypothesis results are listed in Table 5 of the study. The hypothesis is accepted if

the t-values exceed 1.67. Additionally, Beta values indicate the direction of a relationship.

Table 5: Direct Results

		Beta	SD	T value	P Values	Decision
H1	AFS->PERF	0.140	0.071	1.956	0.025	Accept
H2	AL->CPA	0.155	0.049	3.138	0.001	Accept
H3	CPA->PERF	0.688	0.064	10.823	0.000	Accept
H4	LMS->CPA	0.292	0.070	4.190	0.000	Accept
H5	SMMC->CPA	0.156	0.051	3.089	0.001	Accept
H6	T&D->CPA	0.432	0.067	6.404	0.000	Accept

Note: T&D=Training and Development; LMS=learning management system; AL=authentic leadership; SMMC=social media marketing campaign; AFS=anti-fraud supervision; CPA=corruption prevention attitude; PERF=performance

The statistical results show that AFS has a significant positive impact on the performance as Beta=0.140, t=1.956 supporting H1 of the study. Moreover, H2 of the study is also supported as the statistical findings show that AL positively impacts CPA with Beta=0.155 and t=3.138. Similarly, results demonstrate that CPA significantly affects the performance with Beta=0.688

and t=10.823 accepting H3. Likewise, LMS also has a positive relationship with CPA accepting H4 as Beta=0.292, t=4.190. Additionally, statistical findings support H5 showing SMMC positively affects CPA with Beta=0.156 and t=3.089. Furthermore, T&D has a significant positive relationship with CPA supporting H6 with Beta=0.432, t=6.404.

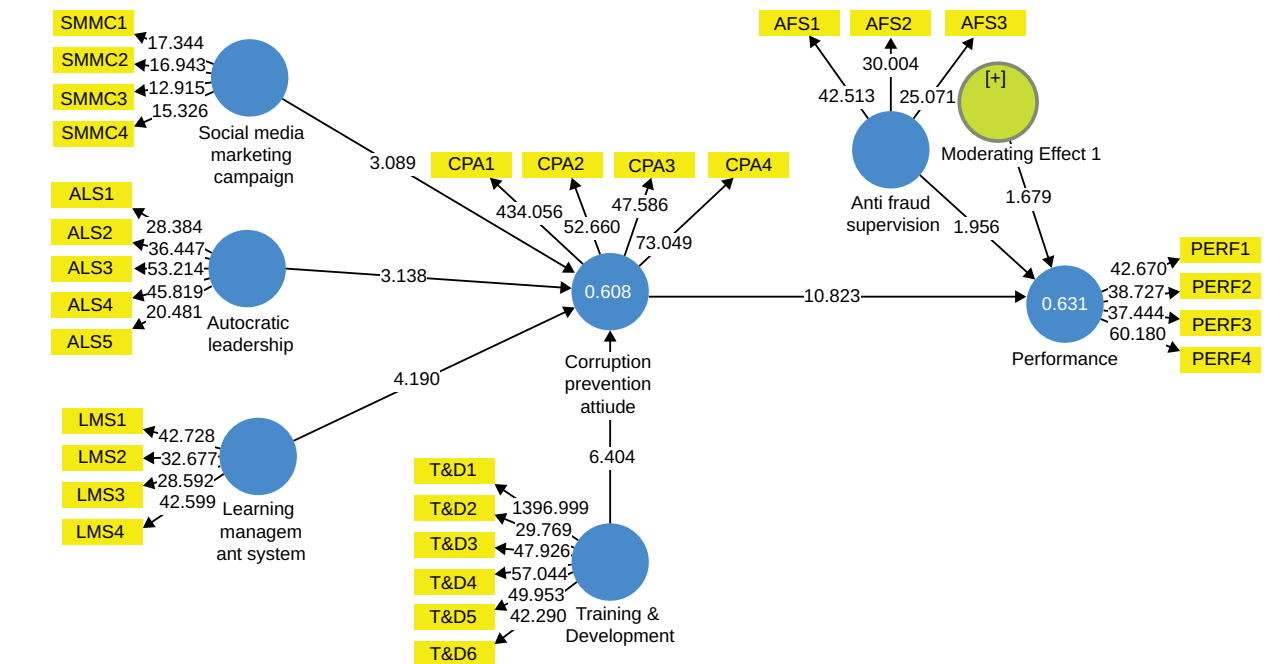


Figure 3: Structural Model

Note: T&D=Training and Development; LMS=learning management system; AL=authentic leadership; SMMC=social media marketing campaign; AFS=anti-fraud supervision; CPA=corruption prevention attitude; PERF=performance

Table 6: Mediating Results

		Beta	SD	T value	P Values	Decision
H7	SMMC->CPA->PERF	0.108	0.037	2.923	0.002	Accept
H8	T&D->CPA->PERF	0.297	0.051	5.817	0.000	Accept
H9	LMS->CPA->PERF	0.201	0.052	3.859	0.000	Accept
H10	AL->CPA->PERF	0.107	0.037	2.911	0.002	Accept

Note: T&D=Training and Development; LMS=learning management system; AL=authentic leadership; SMMC=social media marketing campaign; AFS=anti-fraud supervision; CPA=corruption prevention attitude; PERF=performance

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Table 6 demonstrates the mediating findings of the study. Results show that H7 of the study is accepted as CPA mediates significantly between SMMC and PERF (B=0.108, t=2.923). Additionally, H8 of the study is supported as CPA mediates among T&D and Performance (B=0.297 and t=5.817). Furthermore,

CPA also mediates among LMS and PERF (B=0.201, t=3.589), accepting H9. Moreover, CPA significantly mediates AL and PERF (B=0.107, t=2.911), supporting H10. Ultimately, the moderating role of internal control and anti-fraud supervision is also confirmed among CPA and PERF accepting H11 (See table 7).

Table 7: Moderating Results

		Beta	SD	T value	P Values	Decision
H11	Moderating Effect 1->PERF	0.101	0.060	1.679	0.047	Accept

The R square values of Attitude (mediating variable) and performance (dependent variable) were also examined. The results suggest that the impact of IVs on these variables is moderate.

Table 8: R square

	R square
CPA	0.608
PERF	0.631

Note: CPA=corruption prevention attitude; PERF=performance

5. Discussion

Fraud and corruption are two of the most significant factors affecting the performance of government sector organizations worldwide, including in Indonesia. Therefore, this study aimed to evaluate the impact of various factors that can play a significant role in preventing misconduct and enhancing the performance of Indonesian civil servants. The study demonstrates that anti-fraud oversight as part of an organization's internal control is essential for improving employee performance. This is because the management of government organizations can maintain policies and checks and balances that prevent fraud and enhance employee performance. These findings are comparable to those of (Akumbo et al., 2020).

Moreover, an anti-corruption stance on the part of employees is essential for enhancing their performance. Possible explanations for such findings include that a non-corrupt employee will be dedicated to their designated duties. Therefore, efficacy will be improved. Wasseem et al. (2019) reported identical results in the past. Similarly, training and development play a crucial role in shaping the anti-corruption attitudes of public servants. This is because training sessions emphasize the negative impact of deception and corruption. It will promote an anti-fraud and anti-corruption stance. Fletcher et al. (2018) found comparable outcomes.

Technology can play a crucial role in molding employees' attitudes toward corruption. In the presence

of a learning management system, it is possible to design and monitor the performance of employees regularly. It will shape the attitude of government employees. The findings of Al-Nuaimi and Al-Emran (2021) were identical to those of previous research. In conclusion, a social media marketing campaign can provide access to external stakeholders who can inquire about or report government corruption. Thus, the anti-corruption stance of government employees is positively affected. According to Shaw et al. (2020), government organizations must implement autocratic leadership to shape an anti-corruption attitude.

6. Conclusion, Limitations, and Future Directions

This study concluded that the learning management system, autocratic leadership, social media marketing strategy, and training and development influence the anti-corruption attitude of civil servants. Moreover, this attitude affects the performance of personnel in Indonesian government institutions. To enhance the performance of public servants, internal control of organizations must be implemented as anti-fraud supervision. In conclusion, the findings of this study emphasize the significance of learning management systems, leadership styles, training and development, and social media marketing campaigns in shaping anti-corruption attitudes and enhancing the performance of the civil servant.

Few limitations exist in the present investigation. This study employs a cross-sectional design, whereas future studies may employ longitudinal research designs to capture more comprehensive data. In addition, technological variables such as artificial intelligence and blockchain technology can be used in future research to evaluate their impact on anti-corruption attitudes and enhance employee performance. This study assessed the effectiveness of various strategies to improve the performance of Indonesian public servants. Future research may investigate similar models in any other

geographical region, such as the countries of South Asia. These findings are useful for the top decision-makers in the government sector in devising strategies to enhance performance and reduce fraud. Additionally, academics can use these findings for future research.

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