





Higher Institutions' Centre of Excellence (HICOE)

8TH INTERNATIONAL CONFERENCE ON FINANCIAL CRIMINOLOGY (ICFC) 2017

"Evolving Threats of Money Laundering and Financial Crimes: Mitigation Measures in Addressing the Risks"

> Putrajaya, malaysia 12th - 13th APRIL 2017











CONFERENCE PROCEEDINGS

8th International Conference on Financial Criminology

(ICFC) 2017

12-13 April 2017

Putrajaya, Malaysia

TABLE OF CONTENTS

	Page
Foreword	
Vice Chancellor, Universiti Teknologi MARA	2
Director, Accounting Research Institute, Universiti Teknologi MARA	3
About Organisers	
Accounting Research Institute, Universiti Teknologi MARA	4
Royal Police Malaysia	5
Malaysian Statutory Bodies Association	6
Universitas Indonesia	7
Universitas Islam Indonesia	8
Universiti Malaysia Terengganu	9
Malaysian Accounting Association	10
Keynote Speaker's Profile	
Tan Sri Dato' Sri Khalid Abu Bakar	11
Guest Speakers' Profile	
Tan Sri Abu Kassim Mohamed	12
Professor Rob McCusker	13
Shaikh Haji Bashir Kim Daeyong	14
Panelist & Moderators Profile	15 - 20
Conference Programme	21 - 22
List of Conference Papers	24 - 31
Abstracts of Conference Papers	32 - 105
Conference Full Papers	106 - 183
Technical Committee	184 - 185
Organising Committee	186 - 188
Special Thanks	189 - 190
	The Property of the Park of th

LIST OF ABSTRACTS

Pape r No.	Paper Title
#08	Performance Effectiveness of Forensic Accountants: The Importance of Competencies and Situational Support Factors Lee Teck Heang HELP University, Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA and Nur Hamizah Binti Hasan Faculty of Accountancy, Universiti Teknologi MARA
#10	Do Perceived Pressure and Perceived Opportunity Influence Employees' Intention to Commit Fraud? Danny Shahmizi Teh Ismawi AML/CFT & Financial Crime Unit,, Maybank, Tuan Zainun Tuan Mat Faculty of Accountancy, Universiti Teknologi MARA, Erlane K Ghani and Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA
#11	The Influence of Pressure and Related Parties Transaction to the Financial Statements Fraud Titis Khairun Nisa and Ataina Hudayati Universitas Islam Indonesia, Yogyakarta
#12	The Effect of Fiscal Decentralization on the Outcome of Public Service in Education Nelly Savitri and Ataina Hudayati Universitas Islam Indonesia, Yogyakarta
#13	The Effect of Corporate Governance Mechanism to the Financial Performance of Family Firms Listed in Indonesia Stock Exchange *Dwipraptono Agus Harjito and Wahyu Nugraha Sani Management Department, Universitas Islam Indonesia. Yogyakarta
#14	Predicting Forced Restatement in Malaysia Intan Waheedah Othman Universiti Teknologi MARA, Richard Slack and Rebecca Stratling Durham University
#15	Can Disclosure Practices and Stakeholder Management Influence Zakat Payers' Trust on Zakat Institutions? Asmah Abdul Aziz Faculty of Accountancy, Universiti Teknologi MARA, Erlane K Ghani Accounting Research Institute, Universiti Teknologi MARA, Sakinah Mohamed Tajularifin Faculty of Accountancy, Universiti Teknologi MARA and Nahla Samargandi Faculty of Economics and Management, King AbdulAziz University
#16	The Effect Of Ethical Tension And Time Pressure On Job Burnout And Its Influence On Premature Sign-Offs Among Internal Auditors Mohannad Obeid Al Shbail, Zalailah Salleh, Mohd Nazli Mohd Nor University Malaysia Terengganu (UMT)
#17	A Theoretical Discussion on Contingency Factors Influencing the Use of Management Accounting Practices and Organizational Performance in Jordanian Manufacturing Smes Zaid Abdul Karim Jaradat, Roshaiza Taha, Rosliza Mat Zin, and Wan Zuriati Zakaria University Malaysia Terengganu (UMT)

#19	The Role of "ERP Systems Maintenance Planning, ERP Team Champion Role, And ERP Systems Customization" to the Achievement of ERP Post-Implementation Benefits in Indonesia Yuni – Nustini Accounting Department Faculty of Economics, Islamic University of Indonesia
#23	Revisiting Corporate Zakat Computation in Malaysia Roshaiza Taha, Nur Ain Suhaila Mat Isa, Wan Zuriati Wan Zakaria School of Maritime Business and Management, Universiti Malaysia Terengganu and Muhsin Nor Paizin Pusat Pungutan Zakat, Kuala Lumpur
#26	A Review on Computer Technology Applications in Fraud Detection and Prevention Rafidah Zainal and Ayob Md Som Accounting Research Institute, Universiti Teknologi MARA
#27	The Effect of Sharia Governance, Intellectual Capital, Profitability and Firm Size Toward Islamic Social Reporting: An Indonesian Case Toto Rusmanto Bina Nusantara University, Uun Sunarsih and Indah Cahyani STIE Indonesia
#28	The Effect of Morality, Appropriateness of Compensation, and Spiritual Intelligence to the Tendency to Commit Fraud: Evidence From A Private Company in Indonesia Erlangga Yudha Pradana, Erna Hidayah, and Abriyani Puspaningsih Accounting Department, Universitas Islam Indonesia, Yogyakarta
#29	Determinants Analysis of Earnings Response Coefficient: Empirical Study in Indonesia Sintya Puspita Dewi and Abriyani Puspaningsih Accounting Department, Universitas Islam Indonesia, Yogyakarta
#30	The Role of Strategic Orientations on Value Creation: Empirical Evidence From Malaysian Companies Rawia Rida Obaid, Department of Economics and Administration, King AbdulAziz University, Siti Hajar Mokri, Jamaliah Said Accounting Research Institute, Universiti Teknologi MARA and Nik Herda Nik Abdullah Faculty of Accountancy, Universiti Teknologi MARA
#32	Bank Negara: Assessment on Enforcement Actions on Illegal Financial Activities in Malaysia Yang Chik Adam Accounting Research Institute, Universiti Teknologi MARA, Nik Nurul Aswani Nik Kamarudin Faculty of Accountancy, Universiti Teknologi MARA, Tapah Campus, Perak, Farihana Abdul Razak Universiti Teknologi MARA and Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA
#33	The Influence of Internal Control Mechanisms Towards Fraud Occurrence in Malaysian Banking Institution Natalia Hakimi and Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA

#34	Fraud Prevention Framework in Malaysia Local Authorities Razif Rosli, Intan Salwani Mohamed, Nafsiah Mohamed and Safawi Abdul Rahman Accounting Research Institute, Universiti Teknologi MARA							
#35	Related Party Transactions and Sukuk: The Role of Social Capital Norakma Abd. Majid and Akmalia M. Ariff School of Maritime Business and Management, Universiti Malaysia Terengganu							
#36	The Provision of Whistle Blowing Information in Malaysia: Preliminary Evidence Nurul Nabilah W. M. Salleh and Akmalia M. Ariff School of Maritime Business and Management, Universiti Malaysia Terengganu							
#38	E-Commerce Fraud: An Investigation of Familiarity, Trust and Awareness of Online Fraud Victims Afzal Izzaz Zahari, Redvin Bilu, and Jamaliah Said Accounting Research Institute, Universiti Teknologi MARA							
#40	Modelling Tax Avoidance Practice in Indonesia Yapto Rizaldi and Erna Hidayah Accounting Department, Universitas Islam Indonesia							
#43	Cash Economy: Tax Evasion Amongst SMEs in Malaysia Azhar Mohamad Department of Finance, KENMS, International Islamic University Malaysia							
#44	Realizing Environmental Risk Disclosure Practice in Malaysia: An Emphasis on Plantation Industry Haslinda Yusoff Faculty of Accountancy, Universiti Teknologi MARA, Faizah Darus, Mustaffa Mohamed Zain Accounting Research Institute, Universiti Teknologi MARA, Yussri Sawani and Tamoi Janggu Faculty of Accountancy, Universiti Teknologi MARA, Sarawak Branch							
#46	An Ontology-Based Representation of Financial Criminology Using Text Analytics Processing Zulazeze Sahri Universiti Teknologi MARA and Shuhaida Shuhidan Accounting Research Institute, Universiti Teknologi MARA							
#47	Non-Governmental Organizational Ethics and Integrity: A Human Rights Overview Swati Chakraborty Schoolguru Pvt. Ltd. New Delhi and International Fellow, KAICIID, Vienna and Jamaliah Said Accounting Research Institute, Universiti Teknologi MARA							
#49	Motivations for Corporate Social Responsibility Assurance Practices: Evidence From the Manufacturing Industry Yussri Sawani, Faculty of Accountancy, Universiti Teknologi MARA Cawangan Sarawak, Faizah Vussri Sawani, Faculty of Accountancy, Universiti Teknologi MARA Darus, Mustaffa Mohamed Zain, Accounting Research Institute, Universiti Teknologi MARA Darus, Industrial Teknologi MARA Cawangan Sarawak and Tamoi Janggu Faculty of Accountancy, Universiti Teknologi MARA Haslinda Yusoff Faculty of Accountancy, Universiti Teknologi MARA							
#50	Does Social Risk Matter? The Push Factors and Firm Financial Performance Tamoi Janggu, Yussri Sawani Faculty of Accountancy, Universiti Teknologi MARA Cawangan Sarawak, Haslinda Yusoff Faculty of Accountancy, Universiti Teknologi MARA, Faizah Darus Sarawak, Haslinda Yusoff Faculty of Accountancy, Universiti Teknologi MARA and Mustaffa Mohd Zain Accounting Research Institute, Universiti Teknologi MARA							

April 12 & 13, 2017 Putrajaya, Malaysia

#51	Skills of the Forensic Accountants in Public Sector Reveal Fraud in Indonesia: An Empirical Investigation Sumartono Sumartono Universitas Yapis Papua, Jayapura, INDONESIA, Dekar Urumsah and Rizki Hamdani Universitas Islam Indonesia, Yogyakarta
#52	The Influence of Competency and Risk Consciousness on Bank Officers' Judgement in Assessing Money Laundering Risk Yusarina Mat Isa Faculty of Accountancy, Universiti Teknologi MARA, Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA and Mohd Nizal Hanif Faculty of Accountancy, Universiti Teknologi MARA
#53	Spending Patterns of UITM's Zakat Recipeients Rafeah binti Saidon, Siti Khadijah Ab Manan, Noorul Huda Sahari and Fadilah Adibah Ismail Academy Contemporary of Islamic Studies(ACIS), Universiti Teknologi MARA
#54	The Impact of Ethics Content on Accounting Curriculum and Academic Atmosphere on Students Understanding and Sensitivity to Act Unethically Fitriati Akmila Universitas Islam Indonesia, Yogyakarta
#56	Malaysian Code of Corporate Governance and Tax Compliance: Evidence From Malaysia Mohd Taufik Mohd Suffian, Siti Marlia Shamsudin Faculty of Accountancy, Universiti Teknologi MARA, Tapah Campus, Perak, Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA and Ancella Anitawati Hermawan Faculty of Economics, Universitas Indonesia,
#57	Ideal Learning Approaches of Professional Accounting Students: Evidence From Malaysia Mahfuzah Ahmad, Nor Farizal Mohammed, Normahiran Yatim and Puteh Mariam Ismail Department of Professional Accounting Studies, Universiti Teknologi MARA
#60	Empirical Assessment of the Accountability of Public Sectors in Malaysia: Role of Integrity System, Internal Control System and Leadership Practices Integrity System, Internal Control System and Leadership Practices Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, College of Business, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, Universiti Md. Mahmudul Alam School of Economics, Finance & Banking, University Md. Mahmudul Alam School of Economics, Finance & Banking, University Md. Mahmudul Alam School of E
#63	Governance and Corporate Internet Reporting Listed Companies Azmi Abdul Hamid Faculty of Accountancy and Accounting Research Institute, Universiti Teknologi MARA, Ahmad Zaki Akbar Mohd Raziff
#65	Promoting Accountability Through Budget Performance: A Study in Malaysian Local Government
#67	Foreign Direct Investment and Quarry of Garage Malaysia Malaysia Jamaliah Said Accounting Research Institute, Universiti Teknologi MARA, Kazi Sohag Faculty of Jamaliah Said Accounting Research Universiti Kebangsaan Malaysia and Accounting Research Social Science and Humanities, Universiti Teknologi MARA and Normah Omar Accounting Research Institute, Universiti Teknologi MARA
#71	Risk Management Practices in Combating Fraud and Abuse in Nonprofit

	Organizations Wan Ainul Asyiqin Wan Mohd Razali, Zulaikha Amirah Johari, Salwa Zolkaflil, Roshayani Arshad Accounting Research Institute, Universiti Teknologi MARA and Sharifah Nazatul Faiza Syed Mustapha Nazri Faculty of Accountancy, Universiti Teknologi MARA
#72	Trustworthiness of Halal Products Among Muslim Consumers Nor Balkish Zakaria, Rahimah Mohamed Yunos Accounting Research Institute, Universiti Teknologi MARA and Che Faridah Che Mahmood Universiti Teknologi MARA, Segamat Branch
#73	Environmental Criminology: A Preliminary Insight of Environmental Offences Committed In Malaysia Redvin Bilu, Faizah Darus Accounting Research Institute, Universiti Teknologi MARA and Haslinda Yusoff Universiti Teknologi MARA
#74	The Effect of Role Stress, Burnout, and SPIP (Sistem Pengendalian Internal Pemerintah) on the Performance of Internal Auditor (Studies Auditors Inspectorate Surakarta, Indonesia) ML. Astri Prehtin Noviana, Indah Setyasari, Made Wedaswari and Rahmawati, M.Si, Ak Universitas Sebelas Maret, Surakarta
#75	Acceptance of Accrual Accounting System in Public Sector and its Influence on Job Satisfaction and Performance Abdul Aziz Alzeban King Abdul Aziz Uninversity, Eveana Mosuin, Tuan Zainun Tuan Mat Universiti Teknologi MARA and Erlane K Ghani Accounting Research Institute, Universiti Teknologi MARA
#79	Examining Religiosity and Fraud Triangle Elements Towards Petty Corruption in Local Authority Maha Alandejani King Abdul Aziz Uninversity, Salsabila Asry Universiti Teknologi MARA and Jamaliah Said Accounting Research Institute, Universiti Teknologi MARA
#80	Professional Skepticism and Auditors' Assessment of Misstatement Risks: The Moderating Effect of Experience and Time Budget Pressure Moderating Effect of Experience and Time Budget Pressure Takiah Mohd Iskandar Accounting Research Institute, Universiti Teknologi MARA, Sayed Alwee Takiah Mohd Iskandar Accounting Research Institute, Universiti Teknologi MARA, Sayed Alwee Takiah Mohd Iskandar Accounting Research Institute, Universiti Teknologi MARA, Sayed Alwee Hussnie Sayed Hussin National Audit Department of Malaysia, Norman Mohd Saleh and Romlah Jaffar Faculty of Economy and Management, Universiti Kebangsaan Malaysia
#81	Accountability in Sustainability of Tourism Sectors: The Role of Market Orientation Soheil Kazemian, Normah Omar, Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA and Hadrian G. Djajadikerta School of Business and Law, Edith Cowan University (ECU)
#82	Can the Federal Financial Institutions Examination Council (FFIEC) BSA/AML Compliance Examination Manual (2014) be Used as a Benchmark to Audit the Aml Controls in Islamic Financial Institutions in Malaysia? Aaron Lau AITLAU Management Services

The Effect of Professional Ethics and Auditor Experience on Fraud Detection: The

April 12 & 13, 2017 Putrajaya, Malaysia

	Role of Professional Skepticism as a Mediating Variable Ria Nelly Sari, Arumega Zarefar, Rita Anugerah and Vera Oktari Universitas Riau, Pekan Baru
#84	The Propensity to Commit Fraud: The Analysis of Influence of Civil Servant Morality, Asymmetry Information, Internal Control and Organizational Fairness Rita Anugerah, Arumega Zarefar, Vera Oktari, Ria Nelly Sari and Abdul Havizd Universitas Riau, Pekan Baru
#86	The Influence of Control Environment Towards Counterproductive Working Behaviour Aida Maria Ismail, Ridzuan Kunji Koya Faculty of Accountancy, Universiti Teknologi MARA and Jamaliah Said Accounting Research Institute, Universiti Teknologi MARA
#87	The Real Effects of Government Debt on Sustainable Economic Growth in Malaysia Ruhaini Muda Department of Economic, Faculty of Business Management & Accounting Research Institute, Universiti Teknologi MARA, Muhammad Danial Ariff Burhanudin, Siti Badariah Saiful Nathan Department of Economic, Faculty of Business Management, Universiti Teknologi MARA and Roshayani Arshad Accounting Research Institute, Universiti Teknologi MARA
#88	Comparison of Liquidity, Solvency and Profitability Analysis Using Traditional Ratios and Cash Flow Ratios on The MSWG Top 100 Companies Nor Farizal Mohammed Faculty of Accountancy, Universiti Teknologi MARA, Najwa Abdul Talib Kolej University Polytech MARA and Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA
#90	Enhancing Islamic Microfinance Accountability via Community Currency Nabilah Rozzani and Intan Salwani Mohamed Accounting Research Institute, Universiti Teknologi MARA
#92	Analysis of IT Infrastructure & Management's Support in Governing Anti-Money Laundering Initiatives of Financial Institutions Mohd Sahir Abdullah Faculty of Accountancy, Universiti Teknologi MARA, Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA, Yusarina Mat Isa Faculty of Accountancy, Universiti Teknologi MARA and Hendi Yogi Prabowo Universitas Islam Indonesia, INDONESIA
#93	Revitalization Of Law Enforcement Concerning The Corruption And Money Laundering Of Regional Head In Indonesia T. Sumadikara and Henry H. Loupias Pasundan University, Bandung
#94	Board Diversity and Real Earnings Management: Malaysian Outlook Aziatul Waznah Ghazali Kingston University London Nur Aima Shafie and Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA
#97	The Effect of GST Implentation on Tax Agents' Job Burnout Hakimah 'Aisyah Universiti Teknologi MARA

498 Application of Financial Risk Ratios in Mitigating Financial Distress

8TH INTERNATIONAL CONFERENCE ON FINANCIAL CRIMINOLOGY (ICFC) 2017 April 12 & 13, 2017 Putrajaya, Malaysia

	Nurul Atikah Abdul Aziz Faculty of Accountancy, Universiti Teknologi MARA, Zuraidah Mohd Sanusi Accounting Research Institute, Universiti Teknologi MARA and Amrizah Kamaluddin
	Faculty of Accountancy, Universiti Teknologi MARA
	Financial Risks for Banks in a Dual Banking System: Evidence From Malaysian
#99	Financial Market Raihanah Abdul Aziz Arshad Ayub Graduate Business School, Universiti Teknologi MARA, Ruhaini Muda and Salwana Hassan Accounting Research Institute and Faculty of Business and Management, Universiti Teknologi MARA
	The Management of Shari'ah Non-Compliance Risk by Islamic Financial
#100	Institutions in Malaysia Romzie Rosman Islamic University of Malaysia, Normah Omar Accounting Research Institute, Universiti Teknologi MARA, Anna Che Azmi Universiti Malaya and Mohamed Fairooz Abdul Khir Islamic University of Malaysia
#103	The Effect of Conflict Management Styles on External Auditor's Reliance on Internal Audit Work Fazlida Mohd Razali Faculty of Accountancy, Universiti Teknologi MARA, Halil Paino Academic Office, Universiti Teknologi MARA Pahang and Jamaliah Said Accounting Research Institute, Universiti Teknologi MARA
#104	Trade-Based Money Laundering: A Global Concern Salwa Zolkaflil, Normah Omar Accounting Research Institute, Universiti Teknologi MARA, Sharifah Nazatul Faiza Syed Mustapha Faculty of Accountancy Universiti Teknologi MARA and Roshayani Arshad Accounting Research Institute, Universiti Teknologi MARA
#105	Threat of Bankruptcy and Integrity of Financial Statement: A Descriptive Study on Malaysian Public Companies Zulaikha Amirah Johari, Normah Omar Accounting Research Institute, Universiti Teknologi MARA and Suhaily Hasnan Faculty of Accountancy, Universiti Teknologi MARA
#106	Effects of Professional Commitment, Professional Scepticism and Tax Firm Quality on Tax Ethical Judgement Asreawaney Mod Ishak Management and Science University (MSU), Zuraidah Mohd Sanusi and Takiah Mohd Iskandar Accounting Research Institute, Universiti Teknologi MARA
#107	Governance of Knowledge Asset Through Effective Leadership Styles; The Case of Malaysian Private Hospitals Hazlina Hassan Faculty of Accountancy, University Teknologi MARA, Norman Mohd.Saleh Hazlina Hassan Faculty of Accountancy, Universiti Kebangsaan Malaysia Amrizah Kamaluddin Faculty of School of Accounting, Universiti Kebangsaan Malaysia Hamzah School of Accounting, Universiti Kebangsaan Malaysia
#108	Influential Factors on the Adoption of Forensic Accounting in Fraud Investigation Process: Case Study of EFCC In Nigeria **Ibrahim Umar, Rose Shamsiah Samsudin and Mudzamir Mohamed School of Accountancy, College of Business, Universiti Utara Malaysia

	#109	An Empirical	Analysis of	Control	Activities	in	Managing	Risk	For	Sustainable	
١		An Empirical	Analysis of			-					

8TH INTERNATIONAL CONFERENCE ON FINANCIAL CRIMINOLOGY (ICFC) 2017 April 12 & 13, 2017 Putrajaya, Malaysia

	Malaysian SMEs Nor Hafizah Abdul Rahman Faculty of Accountancy, Universiti Teknologi MARA, Zakiah Muhammaddun Mohamed, Noradiva Hamzah, Khairul Azman Aziz School of Accounting, Faculty of Economics and Management, Universiti Kebangsaan Malaysia and Erlane K. Ghani Accounting Research Institute, Universiti Teknologi MARA
#111	The Relationship Between Financial Leverage and Liquidity, and Firms' Profitability of Agricultural Industry: Evidence From Malaysian Listed Firms Muhamad Adhwa Zulkipli Bank Negara Malaysia, Amrizah Kamaluddin Accounting Research Institute, Universiti Teknologi MARA and Nik Anis Idayu Nik Abdullah Faculty of Accountancy, Universiti Teknologi MARA
#112	Analysis on Being Efficient and Competitive in E-Procurement: A Study on Corruption Trend in Procurement of Goods and Services Norman Satriyana, Tarjo Tarjo and Prasetyono Prasetyono University of Trunojoyo Madura Raya Telang
#113	Effectiveness of Internal Controls, Risk Management and Code of Conduct Systems in Fraud Mitigation: Case of Malaysia's Biggest Commercial Bank Willard Gwarimbo Department of Forensic Accounting and Auditing, Harare Institute of Technology, Mohd Hazizee Shahri Universiti Teknologi MARA, Norazida Mohamed Accounting Research Institute, Universiti Teknologi MARA and Anuar Nawawi Malaysia
#114	Board of Director Capabilities, Quality of Reporting and the Effect on Fraud in Non-profit Organizations Roshayani Arshad Accounting Research Institute, Universiti Teknologi MARA, Mohd Hisham Roshayani Arshad Accounting Research Institute, Universiti Teknologi MARA
#115	Mahamud, and Noorbijan Abu Bakar Facuny of Accountancy, The role of Islamic financial system in Empowering Underprivileged Muslims Oladapo Ibrahim Abiodun, Roshayani Arshad, Nawal Kasim Accounting Research Institute, Universiti Teknologi MARA
#116	The Effects of Internal Corporate Governance on Performance of Statutory Bodies in Malaysia. Abd Rahman Hj Ali, Mustaffa Mohamed Zain Faculty of Accountancy, Universiti Teknologi MARA, Zubaidah Zainal Abidin Kolej Universiti Poly-Tech MARA, and Roslani Embi Institute of Neo Education, University Teknologi MARA

Revitalization of Law Enforcement Concerning the Corruption and Money Laundering of Regional Head in Indonesia

T. Subarsyah Henry H. Loupias

Pasundan University, Bandung-INDONESIA

The Financial Transactions Reporting and Analysis Center (PPATK) reported that criminal act of corruption as much as 221 corruption is the most dominant. By 2016 the number of analysis results (HA) corruption as much as 221 HA (50 80%). HA (50.8%). The amount is an increase of 42.65% over the previous year of 155 HA. In order to eradicate eradicate corruption, in 2002 the Indonesian government established the Corruption Eradication Commission Commission (KPK). In addition, there is a new phenomenon in the last few years that many corruptor who come for who come from the executive, such as the Governor, Regent and Mayor. In 2016 there were 18 Governors. who some from the executive, such as the establishment of KPK until 2016, there were 18 Governors. heads of committing corruption. Since the establishment of KPK until 2016, there were 18 Governors, and 343 p. and 343 Regents/Mayors entangled corruption cases. The number of regional heads implicated in corruption and 343 Regents/Mayors entangled corruption cases. The number of regional Autonomy and corruption cases cannot be separated the negative effects of Decentralization / Regional Autonomy and Direct Flore. Direct Election Regional Head (PILKADA). One type of the region to get a project, business license, special Private and Private entrepreneurs are bribing the head of the region to get a project, business license, special facilities and facilities and so forth. In an effort to overcome the criminal act of bribery, the government has issued Law No. 11 of such corruption and bribery are hidden by means of money Law No. 11 of 1980. The results of corruption to purchase lands, buildings, luxury vehicles laundering. No. 11 of 1980. The results of such corruption and bridge are model by means of money laundering. In general, most of the proceeds of corruption to purchase lands, buildings, luxury vehicles with the process. with the name of another ownership. To overcome the criminal act of money laundering had been enacted I was a solution of the proceeds of corruption to purchase rands, outledings, tuxury venicles that the proceeds of corruption to purchase rands, outledings, tuxury venicles with the name of another ownership. To overcome the criminal act of money laundering had been enacted I was a solution of the Criminal Act of the proceeds of corruption to purchase rands, outledings, tuxury venicles and the proceeds of corruption to purchase rands, outledings, tuxury venicles are the proceeds of corruption to purchase rands, outledings, tuxury venicles are the proceeds of corruption to purchase rands, outledings, tuxury venicles are the proceeds of corruption to purchase rands, outledings, tuxury venicles are the proceeds of corruption to purchase rands, outledings, tuxury venicles are the proceeds of corruption to purchase rands are the proceeds of corruption to purchase rands. oun the name of another ownership. To overcome the criminal act of money faundering had been enacted Law Number 8 of 2010 concerning Countermeasure and Eradication of The Criminal Act of enacted Law Number 8 of 2010 concerning revitalization of law enforcement against corruption and Money Laured Money Laundering (UU TPPU). Therefore, revitalization of law enforcement against corruption and

Keywords: Corruption, Regional Head, Bribery, Money Laundering.

According to Financial Transaction Reports and Analysis Centre or Pusat Pelaporan dan 2016. Corruption is the most dominant crime with 2016. According to Financial Transaction Reports and Analysis Centre of Fusar Felaporan dan 2016, corruption is the most dominant crime with 221 (50,8%) Apply Analisis (HA). Compared to the previous year, there is an Index (50,8%) Apply (10,000) Apply (10,000) Analisis (HA). (50,8%) Analysis Result of Hasil Analisis (HA). This number shows that corruption in Indonesia increases (HA). Compared to the previous year, there is an improvement as big as 42.65% or 155 HA. This number shows that corruption in Indonesia increases significantly

To overcome corruption, in 2002, Indonesian government establishes Corruption Eradication Korupsi (KPK) to show the government's seriousness in Ssion or Francis Dankspantasan Korupsi (KPK) To overcome corruption, in 2002, Indonesian government establishes Corruption Eradication of Commission of Komisi Pemberantasan Korupsi (KPK) to show the government's seriousness in Commission of Komisi Pemberantasan Korupsi (KPK) to show the government's seriousness in Commission of Komisi Pemberantasan Korupsi (KPK) to show the government's seriousness in Commission of Komisi Pemberantasan Korupsi (KPK) to show the government's seriousness in Commission of Komisi Pemberantasan Korupsi (KPK) to show the government's seriousness in Commission of Komisi Pemberantasan Korupsi (KPK) to show the government's seriousness in Commission of Komisi Pemberantasan Korupsi (KPK) to show the government's seriousness in Commission of Korupsi (KPK) to show the government's seriousness in Commission of Korupsi (KPK) to show the government's seriousness in Commission of Korupsi (KPK) to show the government's seriousness in Commission of Korupsi (KPK) to show the government's seriousness in Commission of Korupsi (KPK) to show the government's seriousness in Commission of Korupsi (KPK) to show the government's seriousness (KPK) to show the government (KPK) to show t combating corruption since corruption endangers many sectors including economic, social, and political sectors. Besiden Sectors. Besides, corruption modus operandi is getting more difficult to be the There is even the so-called korupsi "congregation" is taken to the so-called korupsi "congregation" is t Sectors. Besides, corruption modus operandi is getting more sopnisticated and more in numbers, making "berjamaah" or congregation corruption, it more difficult to handle. There is even the so-called korupsi "congregation" is taken from shalat corruption when he corruption when he are together or in the group. more difficult to handle. There is even the so-called korupsi perjamaan or congregation corruption, a more difficult to handle. There is even the group. The term "congregation" is taken from shalat corruption which is carried out together or in the group. Including legislation berjamaah or congregation", but with a negative connotation.

Nowadays, corruption occurs in all segments and more strategic level of society which is actual. berjamaah or prayers in congregation in all segments of society, incompanies of society in all segments.

Nowadays, corruption occurs in all segments of society, including legislative, executive, all segments of society which is actually politician, and regional officer. It reaches the higher and more strategic level of society which is actually segments of society, including legislative, executive, all segments of society, including legislative, executive, and executive, exec Politician, and regional officer. It reaches the higher and dangerous crime for the country, governmental responsible for combating corruption is a serious and dangerous and police. The Supreme Court, Consututional Court, attorney, courts, and regional officer. It reaches as the Supreme Court, Consututional Court, attorney, courts, such as the Supreme Court, Consututional Court, attorney, courts, and police of the country, governmental and police. This shows that corruption is a serious causes low quality, perishable, and not durable institution and the corruption of the country of the country governmental court, attorney, courts, and police. This shows that corruption is a serious causes low quality, perishable, and not durable institution and the country of the country of the country governmental courts, and police are considered to the country of the c and police. This shows that corruption is a serious institution, and the society at Meanwhile, in Meanwhile, in Meanwhile, in the public service sector, people are charged more institutions. and the society at large. In the public service sector, people are charged more mirastructure and public facility. Meanwhile, in the public of Indonesia no. 87 of 2016 with what is called by illegal levies or pungutan light presidential Regulation of the Republic of Indonesia no. 87 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 87 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 87 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 87 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 87 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 87 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 87 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 87 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of the Republic of Indonesia no. 88 of 2016 established a root formula presidential Regulation of 2016 established a root formula presidential Regulation of 2016 established a root fo with what is called by illegal levies or Pungutain Liar (PUNGLI). Recently, the government has established a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016

Concerning III and Liar (PUNGLI). Recently, the government has the stable of Indonesia no. 87 of 2016

With what is called by illegal levies or Pungutain of the Republic of Indonesia no. 87 of 2016

Established a task force through Presidential Regulation Task Force or Sapu Bersih Pungutain Liar (SABER PUNGLI) to stablished a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 Stablished a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 Stablished a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 Stablished a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 Stablished a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 Stablished a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 Stablished a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 Stablished a task force through Presidential Regulation of the Republic of Indonesia no. 87 of 2016 Stablished a task force through Presidential Regulation Task Force of Sapu Bersih Pungutan Liar (SABER PUNGLI) to Concerning Illegal Levies Eradication

April 12 & 13, 2017 Putrajaya, Malaysia

eradicate illegal levies in government institutions. PUNGLI is a form of "small scale corruption" which led to the building led to the administrative costs of public services so expensive, for example, the cost of the building permit desired or Kartu Tanda Penduduk (KTP) and others permit, driving license, business license, identity card or Kartu Tanda Penduduk (KTP) and others.

During the services so expensive, for charge, and others. During this time it had occurred in almost all sectors of public administration. So the president issued a lask force of the public. task force SABER extortion because the action is very detrimental to the public.

To prevent corruption, particularly to handle the crime mentioned, the government establishes To prevent corruption, particularly to nancie the clinic linear, and general establishes Corruption Trial or *Pengadilan Tindak Pidana Korupsi* (TIPIKOR) in each provincial capital. The Authorities of the contraction of th Authorities of TIPIKOR is to examine, prosecute, and decide the case of 1) corruption; 2) laundering the proceeds of proceeds of corruption; and/or 3) criminal act which under other laws is defined as corruption.

Corruption, committed by the executives such as governors, regents and mayors, grows in recent Vears. The number of regional officers committing corruption keeps increasing. In 2016, there are ten regional back. regional heads arrested for corruption. From 2002 until 2016, the KPK handles corruption cases committed to the committee of the corruption cases. committed by eighteen governors and 343 regents/mayors.

The research method used in this study was socio-legal research and survey papers. Definition and function of socio-legal research is how different methods can be used in researching the law and legal phenomenature. legal phenomena, and how methodological issues and debates in sociology are relevant to the study of law (Banaka, 2000). Legal research conceptualized as a social institution which in phenomena, and how methodological issues and departs in sociology are relevant to the study of law (Banakar, 2005). Basically, that socio legal research conceptualized as a social institution which in real terms is (Banakar, 2005). Basically, that socio - legal research conceptuanzed as a social institution which in real terms is associated with other social variables. The usefulness of this research is to find out how the law is implement. In order to understand and analyze a complex problem on corruption and money laundering, this h will make the researcher does not do their own research.

In order to understand and analyze a complex problem on corruption and money faundering, this research will use paper survey. In a survey paper, the research of data.

The research of the re

The research data is a secondary legal materials of research or opinion of legal experts (Aminimaterials the researcher survey of the research literature as the main source of data.

The researcher survey of the research legal material which provides The research data is a secondary legal material which provides an explanation of the primary legal materials, such as the draft law, the results of research or opinion of legal experts (Amirrudin, 2004).

2004).

The definition and understanding of money launderstanding of money laundering is as following imilarities. The definition and understanding of money launderstanding of money laundering is as follows.

Some similarities with that offence in Indonesia. Some which aims to wash and clean the origin of the Definition of Definition of money laundering in general, is an act which aims to wash and clean the origin of the acquisition of money laundering in general, is an act which aims to wash and clean the origin of the acquisition of money laundering in general, is an act which aims to wash and clean the origin of the acquisition of Permition of money laundering in general, is an act which assets changed status, becoming legal tender acquisition of assets of a person of a crime so that the assets changed status, becoming legal tender are different definitions of the term "money (Romli, 2014). It is asset to a person of corruption, there are different definitions and the consecution and the consecution and the consecution and the consecution are different definitions. requisition of assets of a person of a crime so that the assets changed status, becoming legal tender are different definitions of the term "money there are different definitions of the term "money are different definitions of the term money there are different definitions of the term money (Romli, 2014); Like the concept of corruption, the legitimatization and the concealment of the origin, laundering affine and the concept of corruption and the concealment of the origin, laundering affine and the concept of corruption and the concealment of the origin, laundering affine and the concept of corruption and the concealment of the origin, laundering affine and the concept of corruption and the concealment of the origin, laundering affine and the concept of corruption and the concealment of the origin, laundering affine and the concept of corruption and the concealment of the origin, laundering affine and the concept of corruption and the concealment of the origin, laundering affine and the concept of corruption and the concealment of the origin, laundering affine and the concept of corruption and the correct of corruption and corruption are corruption and corruption and corruption are corruption and corruption and corruption are corruption and corru there are different definitions of the term "money assets of a person of corruption, there are different definitions of the term "money are different definitions of the term "money are different definitions of the term "money are different definitions of the definition of the definition of the definition of the proceeds of crime. The concept of money laundering and parabolic firms of the proceeds of crime. source, and identity of the proceeds of crime. The concept of marcotic drugs, and psychotropic substances from the United No. 2006. The concept of money faundering offence was originated from the United Nations Convention against illicit traffic in narcotic drugs, and psychotropic substances [1998] (Sham, 2006); "...money laundering is [1998] (The Vienna Convention against illicit traffic in narcotic drugs, and psychotropic substances [1998] (Sham, 2006); "...money laundering is [1998] (Sham, 2006); "...mone the Vienna Convention) adopted on the proceeds to disguise their illegal origin. This process is of critical the processing of the original proceeds to disguise their illegal origin. The Vienna Convention) adopted on 20 December their illegal origin. This process is of critical the processing of the criminal proceeds to disguise their illegal proceeds as legitimate profits and provide funds importance as it and the criminal to enjoy the illegal proceeds as 1998 (Snam, 2000), ...money laundering is their illegal origin. This process is of critical their illegal proceeds as legitimate profits and provide funds importance as it and the criminal to enjoy the illegal proceeds as 1998 (Snam, 2000). processing of the criminal proceeds to disguise their megal origin. This process is of critical disguise their megal original disguise their megal origin. This proce

nancial resources to further criminal activities (Sham, 2006).

Several types and ways of money laundering by a several resources to further criminal activities (Sham, 2006).

Several types and ways of money laundering by a complex process. Most of the proceeds of corruption or bribery and Money laundering is a complex from abroad. Most of the proceeds of corruption or bribery and the laundering is a different from abroad. Money laundering is a complex process. Several types and ways of money laundering by a money laundering is a complex process. Most of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are stored in the arrangement of the properties such as lands and luxury cars. For example, the properties such as lands and many and many arrangement of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are regional head in Indonesia is different from abroad. regional head in Indonesia is different from abroad. Most of the proceeds of corruption or bribery are stored in the country and used to buy properties such as lands and luxury cars. For example, the property stored in the country and used to buy properties such as have new and many wives, some of which is transferred to the country and used to buy properties are regional heads have new and many wives. evored in the country and used to buy properties such as lands and tuxury cars. For example, the property such as lands and tuxury cars. For example, the property such as lands and tuxury cars. For example, the property such as lands and many wives, some of which is transferred to the young wife. Some regional heads have new and many wives, some of which is transferred to the young wife. In order to prevent money laundering in order to prevent money laundering and money laundering. Transferred to the young wife. Some regional heads have new and many wives, some of which involved corruption and money laundering. In order to prevent money laundering and money laundering. Laundering called as Undang-undang Tindak Pidans Bovernment and money laundering. government enacted Law number 15 on Mational Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would take the Australian National Crime Authority reports: such a scheme would report to the Australian National Crime Authority reports: such a scheme would report to the Australian National Crime Authority reports: such a scheme would report to the Australian National Crime Authority reports: such a scheme would report to the Australian National Crime Authority reports: such a scheme would report to the Australian National Crime Authority reports: such a scheme would report to the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Australian National Crime Authority reports are such as the Aut Bovernment enacted Law number 15 on Money Laundering called as Undang-undang Tindak Pidana National Crime Authority reports: such a scheme would take Pencucian Uang (TPPU). As the Australian National crime them through a process that would concess the raw process of active held by the offender, maneuver them to the offender. enacted Law number 1 National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would take National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Authority reports: such a scheme would conceal National Crime Aut their source and confuse or break the money read their source and confuse or break the process can be expressed by reference to three stages: 1) Placement stages of further and confuse or break the money read to the process can be expressed by reference to three stages: 1) Placement stages of their source and confuse or break the money read to the process can be expressed by reference to three stages: 1) Placement stages of the process can be expressed by reference to three stages: 1) trail and then return them to the offender legitimised and then return them to the offender legitimised and their source and confuse or break the money expressed by reference to three stages: 1) Placement stage; feady for further safe use. The process can be expressed by reference to three stages: 1) Placement stage; feady for further safe use. The process can be expressed by reference to three stages: 1) Placement stage; feady for further safe use. The process can be expressed by reference to three stages: 1) Placement stage; feady for further safe use. The process can be expressed. 2006).

2) Lavering and 3) Integration stage (Sham, 2006).

8TH INTERNATIONAL CONFERENCE ON FINANCIAL CRIMINOLOGY (ICFC) 2017 April 12 & 13, 2017 Putrajaya, Malavsia

Money laundering techniques are "innumerable, diverse, complex, subtle, and secret". They all have three common features: 1) the need to conceal the true ownership and origin of the proceeds; 2) the need to change the from or the identity of the need to maintain control of the proceeds; and 3) the need to change the from or the identity of the

According to Financial Action Task Force (FATF), money laundering is defined as the processing According to Financial Action Task Force (FA11), money faunceing a large out the act with of a large number of criminal acts to generate profit for individual or group that carries out the act with the intention the intention to disguise their illegal origin in order to legitimize the ill gotten gains of crime. Any crime that generate that generates significant profit extortion, drug trafficking, arms smuggling and some kind of white collar crime.

According to Ologbenla (2007) discusses three Nigerian monsters: leadership, governance, and leadership to Ologbenla (2007) discusses three Nigerian monsters: leadership, governance, and According to Ologbenla (2007) discusses three Nigerian monsters: leadership of control of the leader money. FATF (2011) reports on a number of control of the leader money. collar crime may create a "need" for money laundering (Vaithilingam, 2007). According to Ologbenla (2007) discusses three Nigerian monsters. readersmp, governance, and corruption, all connected by the ability to launder money. FATF (2011) reports on a number of cases where political and money laundering....that Nigeria's economic where political leadership results in corruption and money laundering...that Nigeria's economic problems are problems are grounded in the endemic level of political corruption (Markovska, 2015). The danger of corruption are grounded in the endemic level of political corruption as that it leads to corruption and the reason why corruption should be considered a state crime is that it leads to excruciating excruciating poverty, mass illiteracy and mass unemployment, that could motivate vulnerable youths and young persons. young persons into insurgent activities (Markovska, 2015).

"The term "money laundering" in South African criminal law currently refers to a number "The term "money laundering" in South Aircan criminal law currently refers to a number of different offences that can be committed in terms of the Prevention of Organised Crime Act 121 of 1998 (POC) of 1998 (POCA). The concept also overlaps (for instance corruption) (de Koker, 2002). 1998 (POCA). The concept also overlaps with certain common law offences (for instance corruption)(de Koker, 2002). forgery and uttering) and statutory offences (for instance corruption)

The existence of corrupt government officials boosts the organized crime, and, therefore, less the more of corrupt government of corruption in the public sector, all the coercive set the existence of corruption in the public sector, all the coercive set the more of the existence of corruption in the public sector, all the coercive set the more of the existence of corruption in the public sector, all the coercive set the more of the existence of corruption in the public sector. The existence of corrupt government officials boosts the organized erime, and, therefore, increases the money laundering. Due to the existence of corruption in the public sector, all the coercive increases the money laundering. Due to the existence of corruption in the public sector, all the coercive policies, implementational organization, may be innocuous. policies, implemented by the international organization on the anti money laundry regulation.

The corrupt official to make surveillance on the account responsible for the sector. corrupt official with the task to make surveillance institution, responsible for the sector and/or the acteristical and the surveillance of the sector and/or the corrupt official with the task to make surveillance of the sector and/or the sector corrupt official with the task to make surveillance on the anu money raunury regulation.

Characteristically, this official is a worker in the government institution, responsible for the sector and/or the federal data (Mendes, 2013); There is a relationship between corruption and the federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a relation place in the state and funding a federal data (Mendes, 2013); There is a federal data (Mendes, 2013); There is a federal data (Mendes, 2013); There is a f cuaracteristically, this official is a worker in the government institution, responsible for the sector and/or the federal department for crime (Mendes, 2013); There is a relationship between corruption and the federal department for crime (Mendes, 2013); There is a relationship between corruption and political party that the political party that the sector and federal department for crime (Mendes, 2013); There is a relationship between corruption and in Greece, taking place in the state and funding of in Greece, taking place in the state and funding of in Greece, taking place in the state and funding of in Greece, taking place in the state and funding of in Greece, taking place in the state and funding of political parties can be collected for political parties. The financing can distort the electoral parties can be collected for the political parties. political parties. Political party financing countries. Revenues of political parties can be collected from corruption both developing countries. rolltical parties. Political party financing can distort the electoral process and is a major motive for distort the electoral process and is orruption both developed and developing countries. Revenues or pontical parties can be confected from long properties. Revenues of pontical parties can be confected from orruption both developed and developing countries. Revenues of pontical parties can be confected from long properties. Revenues of pontical parties can be confected from long properties. Revenues of pontical parties can be confected from long parties can be confected from long parties can be confected from long parties and long parties can be confected from long parties can be confected from long parties can be confected from long parties. Revenues of pontical parties can be confected from long parties can be confected from long parties. Revenues of pontical parties can be confected from long parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties. Revenues of pontical parties can be confected from long parties and long parties can be confected from long parties. Revenues of pontical parties can be confected from long parties and long parties can be confected from long parties. Revenues parties can be confected from long parties and long parties can be confected from long parties and long parties can be confected from long parties and long parties can be confected from long parties and long p adividual citizens, party membership dues, lobby groups, professional organizations, bank loans, lobby groups, professional organizations, bank loans, make it is a technique designed to make loompanies and public subsidies (Repousis, 2014); Money laundering is a technique designed to make loompanies and public subsidies (Repousis, 2014); Money laundering is a technique designed to make loans, lobby groups, professional organizations, bank loans, lobby groups, professional organizations, lobby groups, companies and public subsidies (Repousis, 2014); Money laundering is a technique designed to make illicit acquisitive gains appear legitimate, usually by disguising the property, sillegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property to conceal its criminal origin and to fabricate a gains are converted. and public subsidies (Repould).

Which acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property is conceal its criminal origin and to fabricate a placement gains appear legitimate, usually by disguising the property, sinegal provenance. Illicit acquisitive gains appear legitimate, usually by disguising the property and the property acquisitive gains appear legitimate, usually by disguising the property acquisitive gains appear legitimate, usually by disguising the property acquisitive gains appear legitimate gains appear legitimate gains appear legitimate gains appear gains appear legitimate gains appear gains There are several steps involved in money placement method is to deposit funds in a base legitimate.

There are several steps involved in money laundering. "placement introduces proceeds of crime method is to deposit funds in a bank to the legitimate financial system. The simplest placement method is moved around: from bank to deposit funds in a bank to the legitimate financial system. The simplest placement method is to deposit funds in a bank to the legitimate financial system. The simplest placement method is to deposit funds in a bank to the legitimate financial system. Nominees, trust and front companies bank to the money from an illicit source. Nominees, trust and front companies bank to the money from an illicit source. auto the legitimate financial system. The simplest placement method is to deposit funds in a bank to account. To layer is to distance the money from an illicit source. Funds are moved around: from bank to account. To layer is to distance the money from jurisdiction to jurisdiction of accounts. (Simser 2006) regitimate financial system. The surrant illicit source. Funds are moved around: trom bank to hank. To layer is to distance the money from an illicit source. Nominees, trust and front companies are bank, from entity to distance the money from jurisdiction to jurisdiction. Nominees, trust and front companies are bank, from entity to entity, and from jurisdiction to jurisdiction. The Philippine Act defines when often used in layer. often used in layering, as are purchases of securities and increases of unlawful activity. The Philippine Act defines where the none of the proceeds of unlawful activity. The process and increases of securities and the co-mingling of accounts. (Simser, 2006). sed in layering, as are purchases of securities and the co-minging of accounts. (Simser, 2006).

Money laundering disguises the proceeds of unlawful activity. The Philippine Act defines what money laundering disguises the proceeds of offences, ranging from drugs and jueteng (gambling disguises).

Money laundering disguises the proceeds of gredicate offences, ranging from drugs and jueteng (gambling unlawful activity). The rhuppine Act defines what several terms of unlawful activity. The rhuppine Act defines what unlawful activity. The rhuppine Act defines what several terms of unlawful activity. The rhuppine Act defines what unlawful activity. The rhuppine Act defines what what activity is a several to the proceeds of unlawful activity. The rhuppine Act defines what unlawful activity. The rhuppine Act defines what what activity is a several to the proceeds of unlawful activity. The rhuppine Act defines what activity is an activity in the proceeds of unlawful activity. The rhuppine Act defines what activity is an activity in the proceeds of unlawful activity. The rhuppine Act defines what activity is an activity in the proceeds of unlawful activity. The rhuppine Act defines what activity is an activity in the proceeds of unlawful activity. The rhuppine Act defines what activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of unlawful activity is a several to the proceeds of the proceeds of unlawful activity is a several to the proceeds o unlawful activity" means through a list of predicate offences, ranging from drugs and jueteng (gambling and corruption. There are three kidnapping, swindling and corruption and failing with proceeds, facilitating money laundering and failing specific money laundering and failing with proceeds, facilitating money laundering and failing specific money laundering and failing with proceeds, facilitating money laundering and failing specific money laundering and failing with proceeds, facilitating money laundering and failing specific money laundering and failing with proceeds, facilitating money laundering and failing specific money laundering specific money laundering spec a version of the numbers racket) through to kidnapping, swinding and corruption. There are three specific money laundering and failing with proceeds, facilitating money laundering and failing with proceeds, facilitating money laundering and failing with proceeds, facilitating money laundering and suspicious financial transactions (Simser, 2006); On many occasions, to disclose to AMI Considered and suspicious financial transaction whereby the latter is utilised airbonal disclose to AMI Considered and suspicious financial transactions. pecific money laundering offences: transacting with proceeds, facultating money laundering and failing money laundering and failing with proceeds, facultating money laundering and failing money laundering money launder money laundering offences: transactions (Simser, 2006); On many occasions, indicated the surface of transactions (Simser, 2006); On many occasions, indicated the surface of transactions (Simser, 2006); On many occasions, indicated transactions (Simser, 2006); On many occasions (Simser, 2006); On many occa Money laundering schemes are inextricably linkage was recognized by the studies carried ours by the World was recognized by the studies carrie means to an end itself. The foregoing linkage was recognized by the studies carried ours by the World United Nations (FATF Paper, 2009). In his report concerning United Nations (FATF Paper, 2009) offences as element Bank, Asian Development Bank, and Corruption defines the foregoing offences as element the foregoing between the foregoing defines the foregoing offences as element the foregoing offences as element the foregoing the foregoing offences as element the foregoing the foregoing offences as element the foregoing the foreg an end itself. The foregoing mass. Satisfies Global Compact which have correlated a close Connection between money laundering and Diekman defines the foregoing offences as elements of Mations (FATF Paper, 2009). In his report concerning offences as elements of the foregoing offences as elements of Diekman defines the misuse of public offices money laundering (1999). Diekman defines the misuse of public offices money laundering (1999). Onnection between money laundering and corruption (PATF Paper, 2009). In his report concerning offences as elements of defines the foregoing offences as elements of Diekman defines the misuse of public offices with the Money laundering and corruption (1999). Diekman defines the misuse of public offices with the distortion between money laundering and corruption (1999). Corruption is regarded as the misuse of public offices with the distortion of the governing structure of a distortion of the governing structure of the of the governing defines the foregoing offences as elements of defines the misuse of public offices with the defines the foregoing offences as elements of defines the misuse of public offices with the deconomic crimes (Mugarura, 2016); Corruption is regarded as distortion of the governing structure of a country of defines the misuse of public offices with the deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering and corruption (1999). The deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering and corruption of deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering of deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering of deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering of deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering of deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering of deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering of deconomic crimes (Mugarura, 2016); Corruption which also involves money laundering (Mugarura aundering and corruption (1997). is regarded as the misuse of public offices with the economic crimes (Mugarura, 2016); Corruption is regarded as the misuse of public offices with the distortion of the governing structure of a country intention of achieving personal gain, and it constitutes a distortion which also involves money laundering is (Mugarura).

bribery – it is used as a means to facilitate placement of illicit proceeds of crime into the financial system. In here system. In bribery, there is a giver and receiver of the bribe whereby one person taking the bribe against form of either form of either present, monetary gains or other forms of advantages to the person taking the bribe against the performs. the performance of acts or alternatively the omissions of such acts in the course of the latter's official duties. The burner be an official or an institution of government such as the duties. The bribe giver and receiver could either be an official or an institution of government such as the Police in some Police in some countries (Mugarura, 2016).

The implementation of decentralization, according to Suwondo (2010) decentralization does not the authoritarian The implementation of decentralization, according to Suwondo (2010) decentralization does not change the authoritarian system in a democracy. In fact, decentralization triggers the authoritarian regional head regional head, street politician, and uncontrolled military/illegal troop. Sobari states that decentralization has given possible and uncontrolled military although there are negative impacts such as has given new impetus to the progress of the region although there are negative impacts such as corruption and corruption and money laundering (Sobari, 2005).

RESULTS AND DISCUSSION 4.

Corruption committed by regional heads reflects the unsuccessful implementation of regional my. The magnitude of regional autonomy have been misinterpreted. The law stresses Corruption committed by regional heads reflects the unsuccessful implementation of regional autonomy. The meaning and purpose of regional autonomy which states that regional autonomy is the link. The meaning of article 1 paragraph 5 which states their own governmental affairs the meaning of regional autonomy in article 1 paragraph 5 which states that regional autonomy is the right, authority and right, authority and responsibility of the region to organize and manage their own governmental affairs and regional interest.

All this time, the implementation committed by the regional head occurs in regions with the politically or head, politically or economically. Corruption committed in any business step, from business or exploration of potential of huge potential of natural resources. The crime is committed by the regional head occurs in regions with the huge potential of natural resources. The crime is committed in any business or exploration processing to available to a companies bribe the government officer to get business or exploration are an extraordinary crime originated from processing to exploration. Some companies bribe the government of license. According that corruption is now known as an extraordinary crime in particular acts of license. According to law expert that corruption is now known as an extraordinary crime originated from bribe of bribery that is the draft Criminal Law Act, later confirmed in particular acts of bribery that is the draft Criminal Law Romli. 2014). acts of bribery that have set up in the draft Crime of Bribery (Romli, 2014).

Regional Election or Pemilihan Kepala

In fact, regional autonomy in the context of Olicet with the development program. Nowadays, a good h (PILKADA) bribery in the Law number 11 of 1980 on the Crime of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Law number 11 of 1980 on the Context of Direct Regional Electory in the Context of Direct Region In the

In fact, regional autonomy in the context with the development program. Nowadays, a good leader ah (PILKADA) Langsung is counter productive which has a bad reputation but has the ability to finance big or can be defect. leader can be defeated by candidate/competitor which has a bad reputation but has the ability to finance big campaign including to counter productive with the development program. Nowadays, a good the development program. Nowadays, a good with the development program. Nowadays, a good the development program. Nowadays, a good with the development program is a good with the development program in the context of the program is a good with the development program in the context of the program is a good with the development program in the context of the program is a good with the development prog reader can be defeated by candidate/competitor which has a bad reputation but nas tne ability to finance big campaign, including to commit money politic. Money politics of the parliament (formerly excess of the direct allows). The transition locus money politics of the direct allows. The transition only door to be candidates). one be defeated by candidate/competitor wine. Money politics is a major issue; it is actually an excess of the direct election process. The transition locus money politics of the parliament (formerly locus money politics). This condition locus money politics of the parliament (formerly locus money politics). This condition locus money politics is a major issue; it is actually an excess of the direct election process. The transition locus money politics is a major issue; it is actually an excess of the parliament (formerly locus money politics). This condition excess of the direct election process. Which became the only door to be candidates). This condition elect regional head. Paign, including to commit money points of the parnament (formerly elect regional heads) to political parties (which became the only door to be candidates). This condition raises some concentrate more on return on capital/loan than, some concentration of the parnament (formerly money politics of the candidates). This condition has been politically also the parnament (formerly money politics of the parnament (formerly money politics). The parnament (formerly money politics of the candidates). The parnament (formerly money politics of the candidates) and parnament (formerly money politics) and parnament (formerly money politics). The parnament (formerly money politics of the candidates) are parnament (formerly money politics). The parnament (formerly money politics of the candidates) and parnament (formerly money politics) and parnament (formerly money politics). The parnament (formerly money politics) are parnament (formerly money politics). The parnament (formerly money politics) are parnament (formerly money politics) and parnament (formerly money politics) are parnament (formerly money politics). The parnament (formerly money politics) are parnament (formerly money politics) and parnament (formerly money politics) are parnament (formerly money politics) and parnament (formerly money politics) are parnament (formerly money politics) and parnament (formerly money politics) are parnament (formerly money politics) and parnament (formerly money politics) are parnament (formerly money politics) and parnament (formerly money politics) are parnament (formerly mone The transition of the direct election process. The transition the only door to be candidates). This condition the raises some concerns than to build the arms to build the arm Sional heads) to political parties (which became that regional autonomy than to build the area it represents (Dede, 2008). As Suwondo cannot guarantee the quality of the leader especially to the direct regional election only because this figure is not the direct regional to the direct regional than the election only because the politicities especially the direct regional to the direct regional than the election only because this figure is not leader. with to build the area it represents (Dede,2008). As Suwondo cannot guarantee the quality of the leader. Visionary and most political figure may not win the election only because this figure is not popular. Policies build the area it represents (Dede, 2008). As our cannot guarantee the quality of the leader especially the ones related to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election only because this figure is not believe to the direct may not win the election of the

Direct Regional Election or Pemilihan Kepala been implemented since 2005. PILK

Direct regional election (DILKADA) Langsung has been implemented beade directly. The Langsung has been implemented since 2005. PILK

Direct Regional Election or Pemilihan Kepala Daerah (PILKADA) Langsung

Direct regional Election or Pemilihan Kepala been implemented since 2005. PILKADA is

Direct regional election (PILKADA) Langsung has been implemented directly. The legal basis of
the regional heads directly. The legal basis of
the regional election (PILKADA) electing
the regional and Government and Government Daerah (PILKADA). Direct Regional Election or Pemilihan Republication of Pemilihan Republicat Direct regional election (PILKADA) Langsung the regional heads directly. The legal basis of PILKADA to create democratic climate by electing regional government and Government Regulation No. 32 of 2004 concerning regional dismissal of Regional Head and Deputy in Kaloh (2007) there are many things which are not Regional to create democratic proposition, appointment, and dismissal of Region as anarchy or succession of the Law No. 32 of 2004 concerning appointment, and in Kaloh (2007) there are many things which are not regional proposition, appointment, and in Kaloh (2007) there are many things which are not regional solution. The steed to create democratic climate by electing regional government and Government Regulation No. 32 of 2004 concerning regional government, and dismissal of Regional Head and Deputy and the steel to create democratic climate by electing regional government and Government Regulation No. 32 of Regional Head and Deputy and dismissal of Regional Head and Deputy and steel to create democratic climate by electing regional government and Government Regulation No. 32 of Regional Head and Deputy and dismissal of Regional Head and dismissal of Regional Head and dismissal of Regional Head and dismissal of Regional Hea of 200A is the Law No. 32 of 2004 concerning regions, and dismissal of Regional Head and Deputy Regional Head No. 32 of 2004 concerning in Kaloh (2007) there are many things which are not in Kaloh (2007) the are not in Kaloh (The Law No. 32 of 200 appointment, appointme and Head. However, in practice, as mentioned including negative excess such as anarchy or what is entered to the interest of personal, group, and party by accordance with the purpose of democracy, oriented to the interest of party gain which makes the last of the purpose of democracy oriented to the interest of party gain which makes the staffying any means to gain nower. any means to gain power.

Basically, Election is exploited for personal fulfilled. In the political force or party

Basically, Election is exploited is not fulfilled. In the political force or party

Ting any means to gain power.

Nain Basically, Election is exploited for personal/group/class/political party gain which makes the other hand, there are symptoms which are for personal/group/class/political party gain which makes the nain building and provided for personal provided for personal provided for personal political force or party.

Nain Basically, Election is exploited for personal political force or party.

April 12 & 13, 2017 Putrajava, Malaysia

As the impact of this direct PILKADA, there occur little "kingdoms" with their "kings". Several regional heads come from one family; the previous regional head was the father for two terms or ten years and the son in the next term. For example, in Banten Province, positions of region heads from Regents/Mayors to Governor are held by a family. Since Banten Governor is imprisoned and the new Governor for 2017-2022 is her son. In Klaten Regency, Central Java, the Regent position was alternately held for twenty years by husband and wife, who are now defendants. Meanwhile, the Regent has been arrest this arrested by KPK since the beginning of January 2017 due to selling offices. Before them, the former Regent in almost all regions. The Regent is almost all regions. Regent is imprisoned due to corruption. These "little kingdoms" occur in almost all regions. This shows that the state of that the implementation of decentralization, Regional Autonomy, and PILKADA, which is not in accordance with the regulation, may lead to corruption committed by the regional head.

Generally, to preserve power, many regional heads commit corruption and money laundering to finance the next PILKADA campaign with the high political cost for themselves or their successor from their successor from the candidate of the regional head must pay down to the candidate of the regional head must pay their own family. Besides, to be promoted, the candidate of the regional head must pay "dowry" to the political political party. The definition of "dowry" – taken from marriage term— is a cuphemism for any cost paid by the by the candidate to the political party. Candidate must be supported by parties, particularly big party with with seats in the Regional Representative Council or Dewan Perwakilan Rakyat Daerah (DPRD). In PILKADA PILKADA, there can be the an independent candidate with no supporting party, but the candidate usually

Besides, in administrative and bureaucracy processes, the coordination process between the Besides, in administrative and bureaucracy processes, the coordination process between the Regent/Mayor assumes that Regent / Mayor and Governor usually does not run smoothly because the Regent/Mayor assumes that they were they were not appointed by the Governor but directly by the people. Therefore, there are often policies or they were not appointed by the Governor but directly by the impacts in Regional Autonomy which is they regulation. regulations which contradict each other. This is one of the impacts in Regional Autonomy, which is considered.

considered completely autonomous by most Regent/Mayor.

Cases of Corruption and Money Laundering Mode 10 Regional Heads in 2016 Corruption and Ivioney Launtering Product to Regional Freads in 2016

Corruption conducted by regional head has increased. According to the KPK, there were 10 Corruption conducted by regional near mas increased. According to the NFN, there were 10 regional heads involved in corruption in 2016. In general, the regional head caught in corruption as the abuse of action. regional heads involved in corruption in 2010. In general, the regional nead caught in corruption as the abuse of authority with budget management, regional asset, and misuse of licenses. In addition, there is regional head involved in bribery. The cases above show that many regional Autonomy.

The cases above show that many regional heads who do not carry out lits policies.

regional head involved in bribery. The cases above show that many regional reduced its policies in accordance with the laws of Decentralization and Regional Autonomy. Regional head candidates who will participate in *PILKADA* should have the support of at least Regional head candidates who will participate in representatives or called as *Kinei* in Different these that have many representatives. Regional head candidates who will participate in FIDIADA should have the support of at least one political party, especially those that have many representatives or called as Kursi in Regional one political party, especially those that have many representative of the fact a candidate for governor, regent or mayor should supported to the support of t The political party, especially those that have many representatives of caned as Kursi in Regional Representative Council (DPRD). In fact a candidate for governor, regent or mayor should supported by many political.

political parties.

In principle, a political party is the vehicle of a candidate's regional head. Another fact that of the principle, a political party is the vehicle of a candidate's regional head. Another fact that of the political party. Only one region is the political party. In principle, a political party is the vehicle of a candidate's regional nead. Another fact that of the 10 accused of corruption who 9 of them are members or leaders of the political party. This shows it head is not of the political party but she is the wife of the former mayor of Cimahi city. This shows it head is not of the political party but she is the wife of the former mayor of Cimahi city. 10 accused of corruption who 9 of them are members or teauers of the pointent party. Only one regional head is not of a political party, but she is the wife of the former mayor of Cimahi city. This shows that head is not of a political party, but she is the wife of the party are very strong and dominant. If the prospective government of the party are very strong and dominant. nead is not of a political party, but she is the wife of the formal mayor of children flagor of the party are very strong and dominant. If the prospective governors, the relationship and the role of the party are very then they must be supported by political participate PILKADA, then they must be supported by political participate PILKADA, then they must be supported by political participate PILKADA. the relationship and the role of the party are very strong and dominant. If the prospective governors, then they must be supported by political parties. To regents and mayors want to participate PILKADA, then they must be supported by political parties. To get the support of the party have to pay a lot of dowries. Consequently, there are many regions that they have to pay a lot of dowries. regents and mayors want to participate PILKADA, then they must be supported by political parties. To get the support of a party, they have to pay a lot of dowries. Consequently, there are many regional get the support of a party, they have to contribute materially to the party or refund the political costs. get the support of a party, they have to pay a lot of downes. Consequency, there are many regional heads, corrupt because they have to contribute materially to the party or refund the political costs. Party heads, corrupt because they have to contribute materially as why the elected regional heads have to the party of candidate regional head. This is why the elected regional heads have to the party of candidate regional heads. neads, corrupt because they have to contribute materially to the party of refund the political costs. Party is the main political vehicle of candidate regional head. This is why the elected regional heads have to include provide than the public as constituents.

e prioritizing party interests than the public as constituents.

Prioritizing party interests than the public as constituents.

Prioritizing party interests than the public as constituents.

The regional head involved in corruption cases in 2016 is as follows: 1). Subang Regent, West The regional head involved in Court Prosecutor amounted to IDR 528 million for DDIO 100 million for DD une main political vehicle of candidate regional head. This is include prioritizing party interests than the public as constituents.

The regional head involved in corruption cases in 2010 is as ionows: 1). Subang Regent, West Java province. He bribed two West Java High Court Prosecutor amounted to IDR 528 million for BPJS Regent involved in money laundering. The KPK arrost Java province. He bribed two Subang Regent involved in money laundering. Java province. He bribed two West Java High Court Prosecutor amounted to IDR 528 million for BPJS Regent involved in money laundering. The KPK arrested Corruption cases in 2014. In addition, Subang Regent involved abuse of authority. This case shows that corruption Laboratory him and big wife was involved abuse of authority. corruption cases in 2014. In addition, Subang Regent involved in money faundering. The KPK arrested him and his wife was involved abuse of authority. This case shows that corruption has him and his wife because his wife was involved abuse or her husband. These criminal acts of corruption as much been etrops. him and his wife because his wife was involved abuse of authority. This case shows that corruption has been strong and in collaboration with his wife or her husband. These criminal acts of corruption as much been strong and in collaboration with his wife or her husband, the governor of Name done by the been strong and in collaboration with his wife or her nusband. These criminal acts of corruption as much and her husband, the governor of North done by the regional heads, for example by regent Klaten with his brothers and sisters. These illustrated by the regional heads, for example of Banten with his brothers and sisters. These illustrated by the regional heads, for example of Banten with his brothers and sisters. done by the regional heads, for example by regent Kiaten and ner nusband, the governor of North Sumatra, with his second wife, the governor of Banten with his brothers and sisters. These illustrate Sumatra, with his second wife, the governor of small kingdoms; 2) Rokan Hulu Regent, Riau Province Political description a state within a state. Sumatra, with his second wife, the governor of small kingdoms; 2) Rokan Hulu Regent, Riau Province, political dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and dynasties, "state within a state", or small kingdoms; 2) Rokan Hulu Regent, Riau Province, and Riau Regent, Riau Province, and Riau Regent, Riau Province, and Riau Regent, Riau Rege Political dynasties, "state within a state", or small kinggoins, 2) Rokan Hulu Regent, Riau Province, a state within a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, a state within a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state, or small kinggoins, 2) Rokan Hulu Regent, Riau Province, and a state and a state and a state, and a state and a sta convicted of bribery on draft Regional Government Buaget of Rencana Anggaran Pendapatan dan Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Convergence of a mining permit (Ijin Usaha Pertambana Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Belanja Daerah (APBD) in 2014 and 2015 additional to the proposed budget; 3) Southeast Sulawesi Governor suspected cases of alleged corruption issuance of a mining permit (*Ijin Usaha Pertambangan*)

April 12 & 13, 2017 Putrajaya, Malaysia

in Buton and Bombana regency in 2009-2014. The amount of money in the accounts of the defendant amount of money in Taiwan. Allegedly be committed an amount of the defendant amount of the defendant amount of the defendant amount of the defendant amounted to 4.5 million USD were transferred by businessmen from Taiwan. Allegedly he committed an amounted to 4.5 million USD were transferred by businessmen from Taiwan. Guhernur (SK) which is not in abuse of abuse of authority and issued a Governor Decree or Surat Keputusan Gubernur (SK) which is not in accordance with Article 2 paragraph (1) or Article 3 to accordance with the higher laws. The KPK ensnare defendant with Article 2 paragraph (1) or Article 3 to Law points. Law number 20 of 2001 on Corruption Eradication in conjunction with Article 55 paragraph 1 of the Criminal Co. Criminal Code; 4) Banyu Asin Regent, South of Sumatera province alleged corruption suspects bribery and the bribery and the sumatera province alleged corruption suspects and services in the bribery and the sumater and the sum of procurement of goods and services in the bribery and the sum of procurement of goods and services in the bribery and the sum of procurement of goods and services in the bribery and the sum of procurement of goods and services in the bribery and the sum of procurement of goods and services in the bribery and the sum of t bribery related to planning, budgeting and implementation of procurement of goods and services in the Department of planning, budgeting and implementation Regent. East Java province involved the Department of Education and other agencies; 5) Madiun Regent, East Java province, involved the Construction of Education and other agencies; 6) Tanggamus Regent, Lampung province, involved bribers construction of the big market gratification; 6) Tanggamus Regent, Lampung province, involved bribery of legislate. of legislators; 7) Sabu Raijua Regent, East Nusa Tenggara, involved corruption School Education Programs 20.5 Program; 8) Buton Regent, Southeast Sulawesi, involved bribery Chairman of Constitutional Court of I billion 14. billion. It is an example of major cases conducted by the head of state institutions which responsible for enforcing the state of major cases conducted by the head of state institutions which responsible for billion. It is an example of major cases conducted by the head of state institutions which responsible for the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and enforcing the case clearly shows that the crime of corruption and case clearly shows the case clearly enforcing the law and combating corruption. This case clearly shows that the crime of corruption and money laws to the law and combating corruption of "corruption-money laundering" in the money laundering have penetrated all levels The combination of Theo Fransus Litaay, Chairman of Country today country today are widespread and involve family. According to Theo Fransus Litaay, Chairman of Cood Governance (SFAS), Christian University Satya Wacana Anticorrection. Anticorruption Study Center and Good Governance (SFAS), Christian University Satya Wacana it can be seen in the bribery case of former Chairman of (UKSW) Set (UKSW) Salatiga, Central Java province, it can be seen in the bribery case of former Chairman of Mayor, West Java Province, she was charged with Constitutional Constitutio Constitutional Court, Akil Mochtar; 9) Cimahi Mayor, West Java Province, she was charged with development. She collaborated with her husband. a receiving gratuities from contractors of market development. She collaborated with her husband, a former Market development. The KPK also dismantle political dynasty in Cimahi led by former Mayor of the period 2002 -2012. The KPK also dismantle political dynasty in Cimahi led by husband and the period 2002 -2018 Regent, East Java province, KPK also ensuares the regent husband and wife for 15 years; 10) Nganjuk Regent, East Java province, KPK also ensnares the regent in two cases. msband and wife for 15 years; 10) Nganjuk Regent, East Java province, RFR also ensuates the regent msband and wife for 15 years; 10) Nganjuk Regent, East Java province, RFR also ensuates the regent to the development of projects in Nganjuk and in two cases, namely the alleged corruption related to the development of projects in Nganjuk and in two cases, namely the alleged corruption related to the development of projects in Nganjuk and in two cases, namely the alleged corruption 12 letter i and Article 12B of Law No. 31 of 1999 as gratification. who cases, namely the alleged corruption related to the development of projects in figanjuk and article 12B of Law No. 31 of 1999 as gratification. He was charged under Article 12 letter i and Article 12B of Law No. 31 of 1999 as gratification. He was charged under Article 12 letter i and Article 12B of Law No. 31 of 1999 as amended by amended by Act No. 20 of 2001 on the Eradication of Strong his two periods 2008-2013 and 2013-2018. received a gratuity, as the Nganjuk Regent during his two periods 2008-2013 and 2013-2018.

CONCLUSION

Corruption by the regional heads increases from time to time. Most of the offence caused by regional heads increases from time to time. Most of the offence caused by Corruption by the regional heads increases from time to time. Most of the offence caused by Corruption by the regional heads increases from time to time. Most of the offence caused by Corruption by the regional heads increases from time to time. Most of the offence caused by Corruption by the regional heads increases from time to time. Corruption by the regional heads increases from time to time. Wost of the offence caused by PILKADA which is to cover the large cost of PILKADA and not easily tracked by a law enforcer. In general, money laundering mode of the regional head is buying property, such as lands, buildings and luxury care using mode of the regional head is wife/husband / son/brother / sister/parent and friend. general, money laundering mode of the regional head is ouying property, such as tands, buildings and wife/husband / son/brother / sister/parent and friend.

Money laundering mode of the regional head is ouying property, such as tands, buildings and wife/husband / son/brother / sister/parent and friend.

Money laundering mode of the regional head is ouying property, such as tands, buildings and wife/husband / son/brother / sister/parent and friend.

Money laundering mode of the regional head is ouying property, such as tands, buildings and wife/husband / son/brother / sister/parent and friend.

Valundering in overseas bank rarely done by the corruptor.

Implementation of decentralization and regional autonomy inconsistent with the laws and has local regulation. The regional heads make local regulation and regional heads make local regulation.

Implementation of decentralization and regional autonomy meonsistem with the laws and has provided opportunities for the criminal act of corruption. The regional heads make local regulations or with the higher laws, such as regulatione accordance with the higher laws, such as regulations of the criminal act of corruption. The regional heads make local regulations or provided opportunities for the criminal act of corruption. Provided opportunities for the criminal act of corruption. The regional neads make local regulations or with the higher laws, such as regulations of Peraturan Daerah (PERDA) that are not in accordance with the legislation, for example on natural governor. There are not that contradict with each other. **Paturan Daerah (PERDA) that are not in accordance with use migner taws, such as regulations on natural governor. There are PERDA that contradict with each other, and natural resources are fully reserved and resources. Decreased the many heads of regions that natural resources are fully by many heads of regions. sovernor. There are *PERDA* that contradict with each other that natural resources are fully reserved and resources, perceived differently by many heads for the personal benefit of regional heads for intended for local regulations made for the personal benefit of regional heads for intended for local regulations. resources, perceived differently by many heads of regions made for the personal benefit of regional heads, for intended for local revenue. Local regulations made from businessmen or investors.

le by getting gratification or bribes from businessmen or investors.

Therefore, revitalization of law enforcement agencies such as KPK and PPATK need to the laundonium to prultinly. Law enforcement agencies with a mount of corruption and the prultinly. Law enforcement agencies such as KPK and PPATK need to the laundonium to prultinly. example by getting gratification or bribes from businessmen or investors.

Theref

Therefore, revitalization of law enforcement agencies such as KPK and PPATK need to be money laundering continue to multiply. Law enforcement Moreover, the issue of corruption and money strengthened to be the strengthened to be t and and and anoney laundering continue to multiply. Law enforcement agencies such as KPK and PPATK need to be Moreover, the issue of corruption and money strengthened to handle two types of complicated by political factors. Most of the regional head is a laundering by the most band is heavily influenced by political factors. our engthened to handle two types of complicated crimes. As a result, the Commission often faces the laundering by the regional head is heavily influenced by political party. As a result, the commission often faces the laundering by the regional head is heavily influenced by political party. raundering by the regional head is heavily influenced by pontical factors, most of the regional head is a result, the Commission often faces the member of the party or the leader of a political party complicated because of the interferomental problem of heavily and money laundering is very complicated because of the interferomental problem of heavily and money laundering is very complicated because of the interferomental problem. member of the party of the leader of a political party. As a result, the Commission often faces the complicated because of the interference problem of handling corruption, and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical and money laundering is very complicated because of the interference of political automatical au

tical actors

Based on the research that besides a strong of thinking of society.

Based on the research of thinking of society. Based on the research that besides a strong law enforcement is also necessary to change the Most regional heads involved in corruption and Most regional heads involved in corruption and accordance with its responsibilities to society and mental attitude and the wity of thinking of society in accordance with its responsibilities to society and money launchance. It must have good leadership, in accordance with its responsibilities to society and money launchance. mental attitude and the way of thinking of society. Most regional neads involved in corruption and money laundering do not have good leader who oriented on good position and its in money laundering do not have good leader who oriented on good position and its in the constituents. The constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and its interest that the constituents are a transitional leader who oriented on good position and the constituents are a transitional leader who oriented on good position are a transitional leader who oriented on good position are a transitional leader who oriented on good position are a transitional leader who oriented on good position are a transitional leader who oriented on good position are a transitional leader who oriented on good position are a transitional leader who oriented on good position are a transitional leader who oriented on good position are a transitional leader who oriented on good position are a transitional leader w money laundering do not have good leader who oriented on good position and like. They also account constituents. They are it a transitional leader who oriented on good position and the like. They also account to onstituents. They are it a transitional leader who oriented on good position and the like. They also account to onstituents. They are it a transition position. Constituents. They are a a transitional leader who oriented on good position and lots of income. Cases of the business license and the like. They also accepted constituents. They are a a transitional leader who oriented on good position and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like. They also accepted to the business license and the like accepted to the l Corruption among other, selling position, selling the business needs and the like. They also accepted to the selling position, selling and others. In addition, there are three regional heads, selling position, selling position, and others and others in order to escape from the characteristic from businessment, contractors, investors bribe law enforcement in order to escape from the characteristic from businessment, contractors, they bribe law enforcement in order to escape from the characteristic from businessment, contractors, they bribe law enforcement in order to escape from the characteristic from businessment, contractors, they bribe law enforcement in order to escape from the characteristic from businessment, contractors, and others are three regional heads. Dribes from businessmen, contractors, they bribe law enforcement in order to escape from the charges which KPE arrested for bribery because

In the case of corruption and money laundering in part, the defendant chooses punishment rather than return the proceeds of corruption. Some accused of corruption choose punishment than returning the or punishment. proceeds of corruption. The consideration after completion punishment the money corruption remains. The process of confiscation of corruption is still very difficult to do by law enforcement. Also shows the mental attitude of people who feel that being accused of corruption or imprisoned is something normal.

- Amirrudin & Asikin, Zainal. (2004). Pengantar Metode Penelitian Hukum. Jakarta: PT Raja Grafindo
- Atmasasmita, Romli. (2014). Hukum Kejahatan Bisnis. Teori & Praktek di Era Globalisasi. Jakarta:
- Banakar, Reza & Travers, Mark. (2005). Theory and Method in Socio-Legal Research. Retrieved from
- de Koker, Louis. (2002). Money laundering trends in South Africa. Journal of Money Laundering
- Kaloh, J. (2007). Mencari Bentuk Otonomi Daerah. Jakarta: Penerbit Rineka Cipta.

 Mariana Daerah. Jakarta: Penerbit Rineka Cipta.

 Mariana Daerah. Jakarta: Penerbit Rineka Cipta. Mariana, Dede., & Paskarina, Caroline. (2008). Demokrasi & Politik Desentralisasi. Yogyakarta: Graha
- Markovska, Anna., & Oliveira, Jailson. (2013). Political corruption and money laundering: lessons from Markovska, Anna., & Oliveira, Jailson. (2013). Political corruption and money laundering: lessons from Markovska, Anna., & Oliveira, Jailson. (2013). Political corruption and money laundering: lessons from Markovska, Anna., & Oliveira, Jailson. (2013).
- Nigeria. Journal of Money Laundering Control, volume 18 (2). pp-pp. 169-181 doi:
- 10.1108/JLMC-10-2014-0040
 Mendes, Cassandro., & Adams, Nya. (2015). Money laundering and corrupt officials: a dynamic model.

 Mendes, Cassandro., & Adams, Nya. (2015). Control. volume 16 (1). pp-pp 55-61
- 10.1108/13685201311286850.

 Mugarura, Norman. (2016). Uncoupling the relationship between corruption and money laundering mugarura, Norman. (2016). Uncoupling and Complianc. volume 24 (1) pp-pp 74 on 1.
- ura, Norman. (2016). Uncoupling the relationship between corruption and money laundering crimes. Journal of Financial Regulation and Complianc, volume 24 (1). pp-pp. 74-89 doi:
- 10.1108/JFRC-01-2014-0002.

 Repousis, Spyridon. (2014). Politicians, political parties" funding in Greece and anti-money laundering Repousis, Spyridon. (2014). Politicians, political parties" funding in Greece and anti-money laundering Repousis, Spyridon. (2014). Politicians, political parties" funding in Greece and anti-money laundering Repousis, Spyridon. (2014). sis, Spyridon. (2014). Politicians, pontical parties running in Greece and anti-money laundering regulatory framework. *Journal of Money Laundering Control*, volume 17(1). pp-pp. 110-120 doi:
- 10.1108/JMLC-07-2013-0027 Setyanto, Wydia., P & Pulungan, Halomoan. (Eds). (2011). Ada Apa Dengan 10 Tahun Otonomi
- Daerah. Salatiga: Percik.

 Sham, Alain. (2006). Money laundering laws and regulations: China and Hong Kong. Journal of Money and 10.1108/13685200610707635
- Laundering Control, volume 9 (4), pp-pp. 379-400 doi: 10.1108/13685200610707635 Laundering Control, volume 9 (4), pp-pp. 3/9-400 doi: 10.1706/13083200010/0/635

 Simser, Jeffrey. (2006). The significance of money laundering. 293-302 doi: 10.1108/136852006102010. r, Jeffrey. (2006). The significance of money faunucing. The example of the Philippines. Journal of Money Laundering Control, volume 9 (3), pp-pp. 293-302 doi: 10.1108/13685200610681814

 Of Money Laundering Control, Volume 9 (3), pp-pp. 48-59

 Wasser Constant Control of Covernance, volume 1 (3), pp-pp. 48-59
- of Money Laundering Control, volume 9 (3), pp-pp. 273-302 uoi. 10.1108/. Sobari, Wawan. (2005). Otonomi Daerah. Governance, volume1 (3), pp-pp.48-59. Suwonda. 10.1108/. Suigny di Aras Lokal. Salatiga. Putaka Percik Suwondo, Kutut. (2005). Otonomi Daerah. Governance, volume (3), pp-pp.40-39

 Fernandez, Joe. (Eds). (2010) Occurrence (Civil Society di Aras Lokal. Salatiga. Putaka Percik dan Pustaka Pelajar. Fernandez, Joe. (Eds). (2010) Occurrence (Civil Society di Aras Lokal. Salatiga.)
- Suwondo, Kutut., Dirdjosanjoto, Pradjarta.,
- Undang-Undang RI Nomor 15 Tahun 2002 Tentang Tindak Pidana Pencucian Uang. Surakarta: Pustaka
- Mahardika.

 Vaithilingam. Santha. (2007). Factors affecting money laundering: lessons for developing countries.

 Volume 10 (3). pp-pp. 352-366.
 - 10.1108/13685200710763506. Journal