

Unraveling the Complex Policies Regulating Conflicts of Interest and Criminal Corruption



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ABSTRACT

Corruption is significantly influenced by conflicts of interest in a variety of industries. Indonesia has implemented a variety of regulations to prevent corruption and conflicts of interest. Nevertheless, its implementation continues to encounter a variety of obstacles. This investigation aims to evaluate the intricacy of policies that regulate conflicts of interest and corruption and investigate strategies that can enhance the efficacy of corruption prevention and eradication in Indonesia. The research method employed is normative juridical, incorporating a conceptual approach, legislation, and comparative studies with Kazakhstan, which has a more stringent anti-corruption legal system. The study's findings indicate that Indonesia has implemented numerous regulations prohibiting corruption and conflicts of interest. However, there is a lack of transparency in decision-making, poor law enforcement, weak coordination between institutions, and disharmony between regulations. In contrast, Kazakhstan implements more stringent sanctions, centralized institutions, and regulations. A comprehensive approach to the prevention of conflicts of interest and malfeasance necessitates the optimization of legal substance, legal structure, and legal culture. The following strategies must be implemented: the development of clear regulations, the enforcement of stringent laws, the enhancement of transparency and accountability, and the protection of whistleblowers. To guarantee transparency, integrity, and pure governance in Indonesia, it is imperative to implement more comprehensive policy reforms that are not solely based on legal requirements but also consider social and cultural factors.



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1. Introduction

Conflict of interest is a complex social phenomenon in both the public and private sectors. In the first case, it is a form of abuse of power and corrupt practice. Conflict of interest undermines the foundation of a modern democratic state because it disrupts the basic principles of state operations, such as equality under

the law, separation of powers, and the rule of law.¹ The occurrence of conflict of interest in public service has resulted in its regulation and prohibition in national law.² Conflicts of interest can occur when individuals in public positions have personal interests that conflict with their responsibilities, resulting in corrupt acts such as bribery or abuse of power.³

Intergovernmental conflict and public versus private interest conflict are the two primary types of conflicts of interest. Intergovernmental conflict is a phenomenon that arises when democratic institutions develop, and disputes between distinct branches of government characterize it. Parliaments endeavor to restrict the President's influence, frequently employing favors to preserve their authority. This historical context underscores the ongoing struggle for separation of powers despite its current diminished prominence. In contrast, the conflict between public roles and personal financial interests is called a public versus private conflict.⁴ This is becoming more pertinent in contemporary societies, where individuals frequently fulfill multiple responsibilities that can generate conflicts. For instance, potential conflicts may arise when legislators are businesspeople or community leaders. This second form of conflict has become increasingly prevalent due to the intricacy of contemporary societies. Public officials frequently have additional obligations that may conflict with their official commitments. Challenges in governance and ethical dilemmas may result from this complexity. Although legal frameworks and constitutional provisions are designed to resolve these conflicts, the practical application of these provisions can be impeded by the inherent character of political interests.⁵

Conflicts of interest can compromise the integrity of both government and private institutions. Corruption can result from public officials prioritizing personal or private interests over their responsibilities, eroding public trust in government. Conflicts of interest can impede transparency and accountability in governance. It is difficult to guarantee that decisions are made in the public interest when officials have conflicting interests. Corruption and conflicts of interest can have substantial social repercussions. Both can exacerbate inequality

¹ Afifah Rahman-Shepherd and others, 'Conflicts of Interest: An Invisible Force Shaping Health Systems and Policies', *The Lancet Global Health*, 9.8 (2021), e1055–56 [https://doi.org/10.1016/S2214-109X\(21\)00202-3](https://doi.org/10.1016/S2214-109X(21)00202-3)

² Nikolay Ivanov Nikolov, 'Conflict of Interest for Corruption and Abuse of Public Power', 2021, pp. 105–31 <https://doi.org/10.4018/978-1-7998-5567-5.ch007>

³ Benjamin Monnery and Alexandre Chirat, 'Trust in a National Anti-Corruption Agency: A Survey Experiment among Citizens and Experts', *European Journal of Political Economy*, 85 (2024), 102592 <https://doi.org/10.1016/j.ejpoleco.2024.102592>

⁴ Ibnu Sina Chandranegara and Dwi Putri Cahyawati, 'Conflict of Interest Prevention Clause in the Constitution: The Study of the Indonesian Constitution', *Heliyon*, 9.3 (2023), e14679 <https://doi.org/10.1016/j.heliyon.2023.e14679>

⁵ Sarah Engler, "'Fighting Corruption" or "Fighting the Corrupt Elite"? Politicizing Corruption within and beyond the Populist Divide', *Democratization*, 27.4 (2020), 643–61 <https://doi.org/10.1080/13510347.2020.1713106>

and marginalize vulnerable populations, as decisions may be made to benefit those with power or influence rather than the broader public.⁶

Addressing conflicts of interest and corruption is essential to developing a practical legal and regulatory framework. Effective governance requires clear rules and regulations to mitigate conflicts and encourage ethical behavior. Conflicts of interest are a critical issue in institutional/organizational governance because they impact institutional integrity, accountability, economic performance, social equity, and the effectiveness of the legal framework. Addressing these issues is essential to foster trust and ensure that the public and private sectors operate fairly and transparently.⁷

Conflicts of interest can compromise the decision-making process within institutions. Biased outcomes may result from officials prioritizing their interests over the public interest. Politicians' conflicts of interest may make it challenging to implement specific institutional reforms, indicating that systems intended to ensure accountability can be corrupted by the interests of those in authority. Corrupt practices frequently result from conflicts of interest, as individuals may indulge in unethical behavior to achieve personal gain. This can be observed in the form of nepotism, extortion, or favoritism, which further undermines institutional integrity.⁸

A public policy will be established as a result of the decision-making process. The ability and understanding of policymakers regarding the policymaking process are crucial for realizing rapid, precise, and adequate public policies, as public policymaking is a critical function of a government. It is also necessary to reconcile the understanding of public policymakers regarding their authority with their ability and comprehension of the policymaking process. Inefficient or even detrimental policies may result from an inadequate decision-making process. For instance, policies are adopted solely for the benefit of the political elite without regard for the community's well-being.⁹

Thorough analysis, the involvement of multiple parties, and the absence of conflicts of interest are the foundations of sound decision-making. The resulting public policy may be ineffective or even detrimental to the community if decision-

⁶ Susana Coroado and Luís de Sousa, 'Regulating Ethics in Parliaments: Measuring Regime Robustness', *Public Integrity*, 27.2 (2025), 165–79 <https://doi.org/10.1080/10999922.2022.2075640>

⁷ Luís de Sousa and Susana Coroado, 'What Do We Talk about When We Talk about Ethics Regulation in Politics?', *Public Integrity*, 27.2 (2025), 152–64 <https://doi.org/10.1080/10999922.2022.2075633>

⁸ Michele Crepaz and Gizem Arikan, 'The Effects of Transparency Regulation on Political Trust and Perceived Corruption: Evidence from a Survey Experiment', *Regulation & Governance*, 18.3 (2024), 896–913 <https://doi.org/10.1111/rego.12555>

⁹ Hannah Byrne O'Morain and David Robbins, 'Policy and Politics: How Specialist Farming Media Frame Climate Action', *Journal of Rural Studies*, 111 (2024), 103396 <https://doi.org/10.1016/j.jrurstud.2024.103396>

making is poor due to political pressure, personal interests, or a lack of valid data. One of the primary factors contributing to corrupt practices in various sectors, including government, business, health, and education, is conflict of interest (COI).¹⁰ If the party with the authority to make decisions also has personal or group interests that have the potential to influence the decision, transparency and integrity may be jeopardized. Conflicts of interest that result in corruption are frequently the consequence of Indonesia's inadequate law enforcement and lack of robust supervision mechanisms. For instance, corruption is evident in the procurement of medical devices during the COVID-19 pandemic. Numerous officials procured ventilators and test equipment due to their business interests in the provider companies.¹¹

Nepotism and self-interest are frequently the forms in which conflicts of interest in the government sector are demonstrated, as public officials prioritize personal or family interests in the policies they formulate. For instance, Edhy Prabowo, the former Minister of Maritime Affairs and Fisheries, was implicated in a bribery case involving lobster seed exports. The policy, which was intended to serve the public interest, was exploited to benefit specific organizations in exchange for bribe. Additionally, the "revolving door" phenomenon is prevalent, in which former government officials subsequently join the companies they previously supervised. This increases the likelihood of policies that are not impartial and prioritize business interests over those of the community.¹²

In the business and corporate sectors, corruption is primarily initiated by conflicts of interest, particularly in project tenders and the procurement of products and services. One example is the corruption case of the e-KTP project, in which several state officials and members of the House of Representatives collaborated with the private sector to organize the tender winner in exchange for a substantial commission. Ultimately, the state was financially burdened by trillions of rupiah due to decisions made for personal benefit rather than transparency and efficiency. This conduct undermines public confidence in government institutions, impedes progress, and fosters an unfavorable business environment.¹³

Additionally, conflicts of interest may arise in education and research when academics receive funding from specific corporations, which subsequently affects

¹⁰ Racha Fadlallah and others, 'Using Narratives to Impact Health Policy-Making: A Systematic Review', *Health Research Policy and Systems*, 17.1 (2019), 26 <https://doi.org/10.1186/s12961-019-0423-4>

¹¹ Alvaro J. Pereira Filho, Laura B. Stephenson, and Mathieu Turgeon, 'Loyalties and Interests: How Political Motivations Influence Voters' Responses to Scandals', *Electoral Studies*, 89 (2024), 102792 <https://doi.org/10.1016/j.electstud.2024.102792>

¹² Abroon Qazi, 'Risk Forecasting for Shortfalls in Achieving Sustainable Development Goals: A Corruption Perspective', *Journal of Safety Science and Resilience*, 2025 <https://doi.org/10.1016/j.jnlssr.2024.10.003>

¹³ Rheno Jardhan and others, 'The Role of State Administrative Law in E-KTP Corruption Cases in Indonesia', *QISTINA: Jurnal Multidisiplin Indonesia*, 3.2 (2024), 1801-5 <https://doi.org/10.57235/qistina.v3i2.4357>

the outcomes of their research. A situation occurred in Indonesia in which the findings of research on an industry's environmental impact were called into doubt because a company provided the funding with an interest. Nevertheless, in the journalism and media industry, conflicts of interest may arise when the media accepts advertisements or sponsorship from entities responsible for critical supervision. This can lead to unbiased news.¹⁴

Despite the implementation of numerous anti-corruption regulations in Indonesia, the efficacy of implementation remains uncertain. For instance, the State Officials' Wealth Report (LHKPN) regulations and Law No. 30 of 2002 on the Corruption Eradication Commission regulate transparency and conflict prevention; however, their implementation remains inadequate. Numerous officials continue to fail to disclose their wealth transparently, and the monitoring mechanism remains inadequate.¹⁵ The perpetuation of corrupt practices and the approval of governance in various sectors will result from the inability to manage conflicts of interest. Consequently, to mitigate the adverse effects of conflicts of interest, it is necessary to implement more stringent regulations, independent supervision, and transparency in decision-making. Additionally, it is imperative to establish whistleblower protection and effective reporting mechanisms to identify and prosecute corruption and conflicts of interest-related violations. If left unchecked, a permissive culture toward conflicts of interest and corruption will solidify and impede Indonesia's progress in attaining clean and integrated governance and business. Additionally, Indonesia is frequently criticized for its relatively lenient penalties for corrupt individuals.¹⁶

In contrast, Kazakhstan and other nations impose more stringent and severe penalties on corrupt individuals. Corruption poses a significant obstacle for numerous countries, such as Kazakhstan and Indonesia, which perpetually strive to enhance their regulatory and law enforcement frameworks. Kazakhstan has implemented various reforms to combat corruption, including establishing a robust anti-corruption agency and imposing more stringent penalties for the perpetrators of corruption. At the same time, Indonesia continues to encounter various obstacles, including penalties deemed less deterrent and the deterioration of anti-corruption agencies. Indonesia must compare the two countries' anti-corruption regulations to evaluate the efficacy of the policies that have been implemented and

¹⁴ Prianto Budi Saptono and Dwi Purwanto, 'Factors Causing the Ineffectiveness of Good Corporate Governance in Preventing Corruption in State-Owned Enterprises', *Integritas: Jurnal Antikorupsi*, 8.1 (2022), 77–94 <https://doi.org/10.32697/integritas.v8i1.870>

¹⁵ Ahmad Dwi Nuryanto and Abdul Kadir Jaelani, 'The Role of State Official Wealth Report in Realizing the Principles of Maqashid Sharia', *Legality: Jurnal Ilmiah Hukum*, 32.1 (2024), 155–81 <https://doi.org/10.22219/ljih.v32i1.32879>

¹⁶ Selamat Widodo and others, 'State Officials Asset Disclosure: Evidence from China', *Journal of Human Rights, Culture and Legal System* Vol., 4.1 (2024), 54–74 <https://doi.org/https://doi.org/10.53955/jhcls.v4i1.187>

to devise new strategies to enhance the integrity and transparency of the government.¹⁷

Previous research by Ervins Ziemelis et al. demonstrated that to guarantee transparency in the Republic of Latvia's institutional activities and accomplish strategic objectives, institutions must adhere to the Corruption Prevention and Combating Bureau (KNAB) guidelines. This includes publishing the steps taken in the Journal of Regional Economic and Social Development Vol. previous. 16186 years to prevent conflicts of interest and corruption, as well as the documentation of the risk management policies mentioned above (excluding confidential information). This will increase public awareness of the control of officials' activities in specific institutions.¹⁸ Subsequently, Joung Hee Kim and Jae Eun Lee's research indicates that the subsequent procedures effectively prevent public official corruption and conflict of interest management. First and foremost, the conflict of interest avoidance system currently proposed by the law requires policy support to be activated. The second requirement is incorporating intricate and dispersed anti-corruption laws and systems. Third, it is imperative to implement realistic measures to enhance public officials' treatment and rigorously detect and punish corruption.¹⁹ In the interim, research conducted by Zulfikri Lubis and Ade Saptomo demonstrates that despite implementing numerous strategies to eradicate corruption in Indonesia, corruption continues to manifest in various forms and is perpetrated by multiple institutions. Various impediments, including structural, cultural, instrumental, and managerial, prevent the process of eliminating corruption. Consequently, corruption must be effectively eradicated through various methods, such as redesigning and reorganizing public services, enhancing transparency, supervision, and sanctions, and empowering supporting mechanisms to prevent corruption.²⁰

Although numerous research studies have been conducted on corruption and conflict of interest, most have focused on the significance of transparency, policy reform, and law enforcement. In the interim, there has been no discussion regarding research that will specifically identify the discrepancy between

¹⁷ Zhaslan Khamitov, Colin Knox, and Gulsara Junusbekova, 'Corruption, Public Procurement and Political Instability in Kazakhstan', *Central Asian Survey*, 42.1 (2023), 89–108 <https://doi.org/10.1080/02634937.2022.2072811>

¹⁸ Ervins Ziemelis, Anda Zvaigzne, and Linda Siliņa, 'Effectiveness Assessment Of The Internal Control System At National Institutions In The Area Of Conflict Of Interest And Corruption In Latvia', *Journal of Regional Economic and Social Development*, 16 (2024), 172–87 <https://doi.org/10.17770/jresd2024vol16.8276>

¹⁹ Joung Hee Kim and Jae Eun Lee, 'Analyzing the Corruption and Conflicts-of-Interest of Public Officials for Preventing Disaster', *Crisis and Emergency Management: Theory and Praxis*, 12.3 (2022), 23–34 <https://doi.org/10.14251/jscm.2022.3.23>

²⁰ Zulfikri Lubis and Ade Saptomo, 'The Impact and Efforts to Eradicate Corruption Crimes in Indonesia', in *Proceedings of the 4th International Conference on Law, Social Sciences, Economics, and Education, ICLSSEE 2024, 25 May 2024, Jakarta, Indonesia* (EAI, 2024) <https://doi.org/10.4108/eai.25-5-2024.2349487>

regulations and implementation practices in the context of conflict of interest and corruption in Indonesia.

This research will suggest a more adaptable policy framework that is not solely based on formal laws and regulations but also considers social and cultural factors that can impact the efficacy of its implementation. This research is of the utmost importance, as conflicts of interest and corruption continue to be structural issues that impede development and ethical governance in various countries, including Indonesia. The efficacy of policy implementation in preventing conflicts of interest remains a significant challenge despite the successful implementation of numerous regulations to combat corruption. This study has the potential to offer tangible recommendations to the government, policymakers, and the community in the pursuit of more transparent, accountable, and corruption-free governance by identifying policy gaps and developing more integrative solutions.

2. Research Method

The legal frameworks that regulate conflicts of interest and criminal corruption are analyzed using a normative juridical method. This investigation implements three primary methodologies: the comparative, statutory, and conceptual approaches. The theoretical foundations and significance of fundamental legal principles related to conflicts of interest and corruption are examined using the conceptual approach in legal practice.²¹ The statutory approach entails thoroughly examining pertinent legislation, regulations, and legal instruments that regulate these matters, such as international legal standards and national laws. In the interim, the comparative approach evaluates Kazakhstan's and Indonesia's regulatory frameworks and enforcement mechanisms.²² Kazakhstan was selected for its recent legal reforms and anti-corruption policies, which offer valuable insights into alternative regulatory models. This research employs primary legal sources, such as laws, government regulations, and court decisions, as well as secondary sources, including academic literature, legal commentaries, and reports from international anti-corruption organizations. By implementing this methodology, the research endeavors to identify critical legal challenges and optimal strategies for managing conflicts of interest in criminal corruption cases.²³

²¹ Ahmad Dwi Nuryanto, Reza Octavia Kusumaningtyas, and Bukhadyrov Habibullo, 'The Imperative of Social Justice on the Insolvency and Workers' Wage', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 2.3 (2024), 209–32 <https://doi.org/10.53955/jsderi.v2i3.48>

²² Reza Octavia Kusumaningtyas and James Kalimanzila, 'The Impact of Tax Incentive on Increase Foreign Direct Investment', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 1.2 (2023), 51–63 <https://doi.org/10.53955/jsderi.v1i2.7>

²³ Tareq Al-Billeh and others, 'Digital Evidence in Human Rights Violations and International Criminal Justice', *Journal of Human Rights, Culture and Legal System*, 4.3 (2024), 842–71 <https://doi.org/10.53955/jhcls.v4i3.446>

3. Results and Discussion

Regulations and Policies Addressing Conflict of Interest in Indonesia

In the last two decades, Indonesia has implemented a series of policies to formulate the necessary laws and regulations to prevent and overcome conflicts of interest, combat corruption, and strengthen the integrity of institutions in this country. Formulating the required laws and rules to overcome this conflict of interest is an absolute requirement in facing the challenges of building a state of law and efficient and professional governance in serving citizens.²⁴ A government agency (State Administration Agency/Official) is unable to exclude the responsibility of making State Administrative Decisions from the task of implementing suitable government administration tasks, which include those related to internal affairs (such as personnel affairs) and external affairs (public services). Given the growing complexity of government affairs and the community's growing awareness and knowledge, it is feasible that a conflict of interest may develop between the government (State Administration Agency/Official) and a person/Civil Legal Entity that perceives a disadvantage in the State Administrative Decision.²⁵

Law Number 30 of 2014 concerning Government Administration establishes a new foundation for the State Administrative Court to investigate State Administrative disputes involving abuse of authority committed by government administrators. This basis must be demonstrated in the State Administrative Court. The objective is to establish a clear framework for the order of government administration in the operation of the government, including the regulation of authority, the types of decisions, the systems and models used to assess decisions, administrative sanctions, and other factors.²⁶

The existence of invalidity (legal defects) in a decision and/or action of the government/state administrator is closely associated with the abuse of authority. The legal defects in the actions of state administrators can be categorized into three types: authority, procedural, and substance.²⁷ These defects typically involve three main elements: the element of authority, the element of procedure, and the

²⁴ Mentor Isufaj, 'Prevention of Conflict of Interest Situations in Public Administration', *Interdisciplinary Journal of Research and Development*, 9.4 (2022), 86 <https://doi.org/10.56345/ijrdv9n4s213>

²⁵ Mahameru Rosy Rochmatullah and others, 'Local Government Competitiveness Analysis Using the Perspective of Organizational Excellence: Evidence from Indonesia', *Problems and Perspectives in Management*, 21.2 (2023), 356–70 [https://doi.org/10.21511/ppm.21\(2\).2023.35](https://doi.org/10.21511/ppm.21(2).2023.35)

²⁶ Victor Imanuel W. Nalle, 'The Scope of Discretion in Government Administration Law: Constitutional or Unconstitutional?', *Hasanuddin Law Review*, 4.1 (2018), 1 <https://doi.org/10.20956/halrev.v4i1.1316>

²⁷ Rebecca Meckelburg and Agung Wardana, 'The Political Economy of Land Acquisition for Development in the Public Interest: The Case of Indonesia', *Land Use Policy*, 137 (2024), 107017 <https://doi.org/10.1016/j.landusepol.2023.107017>

element of substance. Abuse of authority is fundamentally an illicit act (in the sense of a criminal act) that necessitates *men srea* (malicious intent). The concrete form of *mens rea* is the existence of actus reus in the form of fraud, conflict of interest, and illegality, which renders it a criminal act. In the meantime, the abuse of authority and arbitrariness in the domain of HAN results in the invalidation of official decisions and their potential revocation.²⁸ A situation in which a conflict of interest can occur repeatedly and/or frequently in the future is referred to as an ongoing conflict of interest. Every official must take active and effective measures at the most appropriate time to prevent a conflict of interest, as regulated by legislation on conflict of interest. Nevertheless, the impact of these endeavors has not been sufficient, and conflict of interest remains a complex issue that must be resolved.²⁹

Conflicts of interest in government administration are regulated by Law Number 30 of 2014, specifically in Article 42. In the past, the definition of conflict of interest was regulated in Article 13 of the Law on Government Administration.³⁰ This definition defines conflict of interest as a situation in which a Government Official has a personal interest that can affect the neutrality and quality of his decisions and actions while carrying out his authority. Subsequently, Article 42 paragraph (1) underscores that Government Officials are prohibited from engaging in a conflict of interest while fulfilling their responsibilities and authority. The following are examples of prohibited conflicts of interest: the use of their position for personal, family, or specific group interests; the receipt of gratuities, gifts, or facilities related to their authority; and the establishment of a working or business relationship with a party that benefits from the decisions they make.³¹

This law also underscores the necessity for government agencies to establish mechanisms to prevent and manage conflicts of interest, such as transparency in decision-making and oversight by the authorities. According to Article 42, paragraph (2), the decisions and actions of a Government Official may be deemed null and void by law if a conflict of interest is established. Furthermore, the relevant laws and regulations may subject the official to administrative and

²⁸ Ranto Partomuan Sihombing, Noorlailie Soewarno, and Dian Agustia, 'The Mediating Effect of Fraud Awareness on the Relationship between Risk Management and Integrity System', *Journal of Financial Crime*, 30.3 (2023), 618–34 <https://doi.org/10.1108/JFC-02-2022-0058>

²⁹ Nicolay Worren and Shawn Pope, 'Connected but Conflicted: Separating Incompatible Roles in Organizations', *Academy of Management Review*, 49.1 (2024), 6–31 <https://doi.org/10.5465/amr.2021.0054>

³⁰ Tabah Arif Rahmani and others, 'Reconciling Conflict of Interest in the Management of Forest Restoration Ecosystem: A Strategy to Incorporate Different Interests of Stakeholders in the Utilization of the Harapan Rainforest, Jambi, Indonesia', *Sustainability*, 14.21 (2022), 13924 <https://doi.org/10.3390/su142113924>

³¹ Elisabeth Nurhaini Butarbutar, 'Konsep Keadilan Dalam Sistem Peradilan Perdata', *Mimbar Hukum*, 21.2 (2009), 354–69 <https://doi.org/10.22146/jmh.16262>

criminal sanctions.³² Law Number 20 of 2023 concerning State Civil Apparatus also regulates conflict of interest regulations in addition to Law Number 30 of 2014 concerning Government Administration. To prevent conflicts of interest in performing their duties and functions, Law Number 20 of 2023 regarding State Civil Apparatus (ASN) underscores the significance of neutrality and professionalism. This implies that ASNs are prohibited from aligning themselves with specific personal, group, or class interests that may compromise the objectivity and integrity of decision-making. Relevant laws and regulations for violations of conflict of interest provisions may impose sanctions. These sanctions may take the form of disciplinary sanctions, such as severe disciplinary sanctions for ASNs who have been found to have violated the principle of neutrality or are involved in a conflict of interest.³³

Various regulations regulate conflicts of interest because conflicts of interest are one of the main challenges in eradicating corruption, especially for law enforcement agencies that must act independently and transparently.³⁴ In this case, Law Number 19 of 2019 regulates various mechanisms to prevent and handle potential conflicts of interest within the Corruption Eradication Commission (KPK) to ensure effectiveness and integrity in carrying out its duties. Law Number 19 of 2019 concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission (KPK) regulates several aspects related to conflicts of interest, especially in the duties and authorities of the KPK in eradicating corruption. KPK leaders and employees must be neutral and may not be involved in personal, political, or business interests that could interfere with the independence of the KPK in handling corruption cases as regulated in Article 3 and Article 29 of Law Number 19 of 2019.

In addition, KPK employees are also prohibited from abusing their authority for personal or group interests. KPK employees must be transparent and accountable, so there is no suspicion of abuse of authority or intervention in the legal process. If KPK employees or KPK leaders are proven to have a conflict of interest in handling corruption cases, they can be subject to administrative sanctions up to dismissal. With this provision, it is hoped that the KPK will remain independent and transparent in eradicating corruption in Indonesia.³⁵

³² I Gusti Ayu Ketut Rachmi Handayani and Jasurbek Rustamovich Ehsonov, 'Governing Illegal Settlements: Housing Policy in Singapore and Australia', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 2.2 (2024), 86–107 <https://doi.org/10.53955/jsderi.v2i2.44>

³³ Geeta Sewsankar, 'The Extent to Which Conflict of Interest in the Public Sector Affects Private Sector Functioning', *International Journal of Innovative Science and Research Technology (IJISRT)*, 2024, 992–1000 <https://doi.org/10.38124/ijisrt/IJISRT24AUG823>

³⁴ Verdy Firmantoro, 'Conflicts of Interest in Governance of Public Broadcasting in Indonesia', 2024, pp. 595–603 https://doi.org/10.2991/978-2-38476-242-2_58

³⁵ Alfret J. Tilukay, Basir, and Chryshnanda Dwilaksana, 'The Influence Of The Code Of Ethics And Code Of Conduct On Preventing Corruptive Behavior In Employees Of The Corruption

The government has implemented various policies and regulations to establish guidelines for any detrimental action due to a conflict of interest. A legal lacuna and an insufficient framework are among the primary obstacles to implementing rules governing conflict of interest.³⁶ Numerous laws in Indonesia either do not explicitly define conflict of interest or have varying definitions. Because of this legal vacuum, policymakers must consider implementing more stringent regulations, such as mandating individuals to select roles to prevent conflicts of interest.³⁷ Similarly, the contradictions between laws and regulations in Indonesia result from the sectoral individualism that occurs during the planning process, leading to discord. This discord impedes the effective implementation of conflict of interest regulations, as the conflicting legal provisions generate ambiguity and confusion.³⁸ The concept of conflict of interest is inherently complex, which makes it challenging to regulate effectively. The line between public and private responsibilities is becoming increasingly muddled, particularly in outsourcing, assignment, and New Public Management. The indistinct boundaries further complicate identifying and managing conflicts of interest, as individuals may struggle to acknowledge their biases and the influence of their personal and social obligations on decision-making.³⁹

The enforcement of regulations regarding conflicts of interest is frequently impeded by political intervention and inadequate interagency coordination.⁴⁰ For instance, in Indonesia, political interference and inadequate coordination among law enforcement agencies compromise the efficacy of anti-corruption regulations. Effective enforcement of conflict of interest regulations necessitates transparency

Eradication Commission Of The Republic Of Indonesia (KPK RI), *International Journal of Innovative Technologies in Social Science*, 4(36), 2022 https://doi.org/10.31435/rsglobal_ijitss/30122022/7920

³⁶ Hidayatullah, Agus Triono, and FX Sumarja, 'Legal Vacuum: Conflicts of Interest for Public Accountants and Practicing Accountants in Indonesia', *Formosa Journal of Multidisciplinary Research*, 1.7 (2022), 1459–70 <https://doi.org/10.55927/fjmr.v1i7.1805>

³⁷ Tundjung Herning Sitabuana and others, 'Implementation of Regulation of the Minister of Law and Human Rights Number 2 of 2019 Concerning the Resolution of Disharmony of Laws and Regulations through Mediation Against the Examination of Laws and Regulations in Indonesia', *JETISH: Journal of Education Technology Information Social Sciences and Health*, 2.2 (2023), 1127–35 <https://doi.org/10.57235/jetish.v2i2.778>

³⁸ Eliezhher Marchellino, Elisatris Gultom, and Deviana Yuanita Sari, 'Potential Conflict of Interest President Director PT Pacific Furniture from an Overseas Company at the Extraordinary General Meeting of Shareholders', *Legal Research & Analysis*, 2.1 (2024) <https://doi.org/10.69971/5b3v4x97>

³⁹ Elizabeth Dávid-Barrett, 'Regulating Conflicts of Interest in Public Office', in *Handbook on Corruption, Ethics and Integrity in Public Administration* (Edward Elgar Publishing, 2020) <https://doi.org/10.4337/9781789900910.00037>

⁴⁰ Dominikus Jawa, Parningotan Malau, and Ciptono Ciptono, 'Tantangan Dalam Penegakan Hukum Tindak Pidana Korupsi Di Indonesia', *JURNAL USM LAW REVIEW*, 7.2 (2024), 1006 <https://doi.org/10.26623/julr.v7i2.9507>

and accountability.⁴¹ Nevertheless, implementing these regulations is frequently impeded by the absence of robust accountability mechanisms and the lack of transparency in decision-making. For instance, the absence of laws in Indonesia that ensure the confidentiality of whistleblowers hinders the implementation of whistleblowing mechanisms, which in turn discourages individuals from reporting conflicts of interest and corrupt practices.⁴²

The practical implementation of conflict of interest regulations is contingent upon public participation, awareness, and law enforcement factors. Nevertheless, public participation in anti-corruption initiatives remains restricted in numerous developing countries, such as Indonesia, and there is a dearth of awareness regarding the influence of conflicts of interest on public services and governance.⁴³ The limited participation and awareness impeded the establishment of a culture of accountability and integrity, which is essential for the effective enforcement of conflict of interest regulations. Fostering a regulatory environment that prioritizes transparency, accountability, and ethical governance can mitigate the negative consequences of conflicts of interest, thereby promoting a more dependable and healthier environment for public and private sector operations.

A Comparative Legal Framework Overview of Anti-Corruption Policies in Kazakhstan

It is widely recognized that corruption and procedural bureaucracy have detrimental effects on the performance of firms and restrict their ability to access markets. In countries with feeble institutions, the literature on corruption also asserts that modifications to formal and informal regulations exacerbate inefficiencies. A firm's performance depends on the relationship between businesses and government authorities. To enhance their economic activity, organizations burdened by substantial administrative obligations may seek the aid of fraudulent government officials. By implementing "artificial scarcity through licenses, permits, and complex procedures," corrupt government officials establish their advantages.⁴⁴

Corruption has a substantial impact on socio-economic structures, manifesting in a variety of ways across regions. A nuanced approach is necessary to account

⁴¹ Nurun Najah and others, 'Membuka Tabir Corrupt Campaign Practices Di Akhir Masa Jabatan Pejabat Politik Di Indonesia', *Politica: Jurnal Hukum Tata Negara Dan Politik Islam*, 11.2 (2025) <https://doi.org/10.32505/politica.v11i2.10660>

⁴² Anisa Dewi Arismaya, 'Whistleblowing, Kpk Indonesia Dan CpiB Singapura', *Aktiva: Jurnal Akuntansi Dan Investasi*, 6.2 (2021), 53 <https://doi.org/10.53712/aktiva.v6i2.1190>

⁴³ Aditia Syaprillah and Fuad Shehab Shyyab, 'Legislative Framework for Decentralized Administration in Addressing River Pollution', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 3.1 (2025), 55–77 <https://doi.org/10.53955/jsderi.v3i1.39>

⁴⁴ Yelena Kalyuzhnova and Maksim Belitski, 'The Impact of Corruption and Local Content Policy in on Firm Performance: Evidence from Kazakhstan', *Resources Policy*, 61 (2019), 67–76 <https://doi.org/10.1016/j.resourpol.2019.01.016>

for these regional variations, including economic activity, culture, and natural resources. These interactions can have a variety of effects on public trust, social equity, and economic growth. Corruption is a global issue that significantly impacts regional and economic development. Corruption, the misuse of power for personal benefit, erodes the well-being of societies, financial stability, and governance.⁴⁵

Corrupt practices often favor individuals with personal connections over competence, undermining professionalism and eroding public trust in government institutions. In addition, corruption reduces employee motivation and commitment to ethical standards, leading to inefficiencies and a decline in the quality of service. Over time, this can weaken the civil service and hinder national socio-economic development. Corruption significantly impacts national economic growth by affecting key indicators such as GDP, national debt, and foreign direct investment. This leads to inefficiencies that dilute financial benefits, exacerbating regional disparities.⁴⁶

Corruption has detrimental effects on GDP, investment, public expenditure, capital flows, and foreign aid, which complicate the pursuit of sustainable growth. Furthermore, corruption exacerbates regional development gaps, distorts social spending, and increases income inequality and poverty.⁴⁷ Corruption also results in the misallocation of public funds, which has a detrimental impact on economic growth, GDP per capita, investment, international trade, and price stability. It is crucial to comprehend the root causes of corruption to combat it. Economic growth is significantly impeded by financial and administrative corruption. The clarity of financial laws, transparency in executive policies, the effectiveness of accounting systems, and dynamic relationships between economic organizations and regulators are all critical factors. It is imperative to address these components to formulate an effective anti-corruption strategy.⁴⁸

The anti-corruption component of Kazakhstan's state-building has been elevated to the status of state policy. Despite making comprehensive efforts to achieve progressive and radical changes in legislation during its years of independence, Kazakhstan has not been able to achieve significant results in its

⁴⁵ Marcio Salles Melo Lima and Dursun Delen, 'Predicting and Explaining Corruption across Countries: A Machine Learning Approach', *Government Information Quarterly*, 37.1 (2020), 101407 <https://doi.org/10.1016/j.giq.2019.101407>

⁴⁶ Bulat Mukhamediyev and others, 'Unrest in Kazakhstan: Economic Background and Causes', *Cogent Economics & Finance*, 11.2 (2023) <https://doi.org/10.1080/23322039.2023.2263305>

⁴⁷ Wicipto Setiadi, 'Institutional Restructuring to Sustain Regulatory Reform in Indonesia', *Hasanuddin Law Review*, 5.1 (2019), 120 <https://doi.org/10.20956/halrev.v5i1.1699>

⁴⁸ Narain Sinha, 'Corruption And Economic Development: An Econometric Perspective On Regional Variations', *Indian Journal Of Applied Business And Economic Research*, 3.1 (2022), 99–115 <https://doi.org/10.47509/IJABER.2022.v03i01.07>

efforts to combat corruption.⁴⁹ The current rise in the number of corruption-related crimes, which includes those committed by high-ranking officials and directors of several Kazakh companies, is a direct result of the more potent political will of the head of state to combat corruption resolutely. This intention enables considering criminal law measures, a critical component of the complex measures used to combat systemic state crimes that threaten national security.⁵⁰

The corruption index analysis results indicate substantial regional disparities in Kazakhstan, particularly in the correlation between corruption and regional development indicators. Several regions, including East Kazakhstan, Abay, Akmola, and Kostanay, exhibit a significant correlation between corruption and development, with index values approaching 1. This underscores the necessity of investigating the fundamental factors that influence these regional outcomes.⁵¹ The economic structure of these regions plays a significant role. East Kazakhstan and Akmola are more susceptible to corruption in areas with dominant mining industries due to public contracting and licensing processes. Similarly, the agricultural sector of Kostanay, its economic center, is vulnerable to corruption in land allocation, subsidies, and procurement. The economic importance of these sectors likely amplifies the impact of corruption on development, making the correlation more pronounced.⁵²

The observed relationship is also influenced by governance and anti-corruption measures.⁵³ The reliability of corruption data and its correlation with development outcomes are enhanced by the increased effectiveness of anti-corruption policies and the establishment of more robust institutional frameworks in regions like East Kazakhstan and Akmola. Akmola's proximity to the capital will likely facilitate more robust anti-corruption initiatives. In contrast, regions with lower index values (0.4 to 0.54) exhibit a weaker correlation between corruption and development, suggesting that corruption is less prevalent or concentrated in

⁴⁹ A.A. Pass, 'Modern Law Enforcement Practice Of Fighting Corruption In The Republic Of Kazakhstan', *Вестник Удмуртского Университета. Социология. Политология. Международные Отношения*, 7.2 (2023), 198–209 <https://doi.org/10.35634/2587-9030-2023-7-2-198-209>

⁵⁰ Mohammad Mafizur Rahman and Khosrul Alam, 'Effects of Corruption, Technological Innovation, Globalisation, and Renewable Energy on Carbon Emissions in Asian Countries', *Utilities Policy*, 79 (2022), 101448 <https://doi.org/10.1016/j.jup.2022.101448>

⁵¹ A. B. Zhanbozova, Zh. G. Imangali, and I. Ye. Digel, 'Analysis of Corruption Impact on the Poverty Level in Kazakhstan', *Bulletin of 'Turan' University*, 3, 2023, 354–67 <https://doi.org/10.46914/1562-2959-2023-1-3-354-367>

⁵² T. M. Zharlygassinov, A. Zh. Panzabekova, and M. S. Dosmanbetova, 'Comparative Study of the Impact of Corruption on the Human Development Index', *Economics: The Strategy and Practice*, 18.3 (2023), 98–109 <https://doi.org/10.51176/1997-9967-2023-3-98-109>

⁵³ Hariyanto Hariyanto, Mabarroh Azizah, and Nurhidayatuloh Nurhidayatuloh, 'Does the Government's Regulations in Land Ownership Empower the Protection of Human Rights?', *Journal of Human Rights, Culture and Legal System*, 4.2 (2024), 391–421 <https://doi.org/10.53955/jhcls.v4i2.222>

specific sectors.⁵⁴ The influence of corruption in these regions may be mitigated by economic diversity or inadequate governance. Although the weak correlation does not necessarily suggest low levels of corruption in the areas with index values below 0.36, it may indicate data limitations, such as incomplete or inaccessible records of corruption-related activities or corruption in sectors that are not included in the analysis. It may also suggest that corruption disseminates beyond regions with more robust anti-corruption initiatives. The corruption index's regional variation results from a multifaceted combination of economic, demographic, governance, and cultural factors. These results emphasize the necessity of developing anti-corruption strategies specific to each region.⁵⁵

Kazakhstan's anti-corruption strategy is significantly influenced by its penal law. The legal framework criminalizes various forms of corruption, such as embezzlement, extortion, and abuse of power. Recent modifications to the criminal code have been suggested to enhance these measures, indicative of a more robust political commitment to combat corruption effectively.⁵⁶ In Indonesia, there is still an opportunity for former corruptors to return to politics and receive reduced sentences. At the same time, Kazakhstan has implemented stricter penalties, including a lifetime prohibition on public sector employment. Prosecuting high-level corruption is a challenge for both Kazakhstan and Indonesia. Nevertheless, Kazakhstan has initiated investigations into political elites, whereas there are apprehensions that political interests could manipulate the legal system in Indonesia. The following is a comparison of Kazakhstan and Indonesia regarding their anti-corruption regulations.⁵⁷

⁵⁴ Vasilii Ivanovich Oleinik, Antonina Serikovna Kizdarbekova Kizdarbekova, and Botagoz Atymtaevna Amanzholova, 'Improvement Of Anti-Corruption Education And Formation Of An Anti-Corruption Culture In Universities Of Kazakhstan', *Bulletin of the Institute of Legislation and Legal Information of the Republic of Kazakhstan*, 4.79 (2024), 127–39 https://doi.org/10.52026/2788-5291_2024_79_4_127

⁵⁵ Aksana Zh. Panzabekova, Damir Fazylzhan, and Zhansaya G. Imangali, 'Analyzing the Relationship between Corruption and Socio-Economic Development in Kazakhstan's Regions', *R-Economy*, 10.4 (2024), 455–74 <https://doi.org/10.15826/recon.2024.10.4.028>

⁵⁶ Saltanat Janenova and Colin Knox, 'Combatting Corruption in Kazakhstan: A Role for Ethics Commissioners?', *Public Administration and Development*, 40.3 (2020), 186–95 <https://doi.org/10.1002/pad.1873>

⁵⁷ Slyamzhar Akhmetzharov and Serik Orazgaliyev, 'Labor Unions and Institutional Corruption: The Case of Kazakhstan', *Journal of Eurasian Studies*, 12.2 (2021), 133–44 <https://doi.org/10.1177/187936652111041198>

Tabel 1. Comparison of Indonesia's Anti-Corruption Regulations with Kazakhstan⁵⁸

Aspect	Indonesia	Kazakhstan
Anti-Corruption Agency	KPK, Attorney General's Office, Police (many institutions, coordination is often ineffective)	One main body directly under the President (more centralized)
Regulation and Penalties	Sentences vary, but there are still remissions and opportunities for ex-corrptors to return to politics.	Heavier sentences, lifetime ban for ex-corrptors from working in the public sector
Action Against High-Ranking Corruptors	Many cases have been uncovered, but executions are often influenced by politics.	Starting to take action against big figures, but still influenced by political dynamics
Digitalization and Prevention	Starting to develop, but still uneven	More advanced in digitalization and prevention of corrupt bureaucracy

Source: processed by the author

Kazakhstan's anti-corruption policy is distinguished by a multifaceted legal and institutional framework designed to combat corruption. To mitigate bureaucracy and trivial corruption, the nation implements civil sanctions, criminal law measures, and the advancement of e-government.⁵⁹ The nation implements a specialized anti-corruption agency. Kazakhstan's anti-corruption legal framework offers numerous benefits, including implementing more stringent penalties and digitizing prevention efforts. Nevertheless, Indonesia has experience in managing significant corruption cases, even though it continues to encounter difficulties in enforcing its laws consistently. Indonesia can benefit from Kazakhstan's system of stricter law enforcement and digitalization to enhance the efficacy of anti-corruption efforts and reduce corrupt bureaucracy.⁶⁰

Strategies for Addressing Conflicts of Interest and Corruption

Conflict of interest is the most frequently discussed issue in the current context, particularly in efforts to prevent corruption. Conflict of interest is a global issue

⁵⁸ Suyanto and others, 'Comparative Analysis Of Corruption Criminal Regulations Between The New Criminal Law And The Corruption Act', *Awang Long Law Review*, 5.2 (2023), 535-44 <https://doi.org/10.56301/awl.v5i2.753>

⁵⁹ Kusumaningtyas and Kalimanzila.

⁶⁰ Olzhas Ramashov and others, 'Constitutional and Legal Framework of Anti-Corruption Measures in the Republic of Kazakhstan: Problems, Trends, Solutions', *Deviant Behavior*, 45.6 (2024), 870-81 <https://doi.org/10.1080/01639625.2023.2268249>

that affects all nations, not just the Indonesian government.⁶¹ This is evident in international legal instruments that dedicate significant attention to the issue of conflict of interest, including the United Nations Convention Against Corruption (UNCAC) and the International Code of Conduct for Public Officials (ICCPO). The Organization also provides guidelines for managing and preventing conflicts of interest for Economic Cooperation and Development (OECD). Each of these regulations has a distinct perspective on conflict of interest. The OECD views conflict of interest as not always corruption but rather accentuates the economic aspect, whereas UNCAC and ICCPO regard it as a stepping stone to bribery.⁶²

The Corruption Eradication Commission of the Republic of Indonesia identifies three primary types of conflict of interest: actual conflict of interest, which is a conflict of interest that exists between official duties/responsibilities and personal interests; perceived conflict of interest, which is a conflict of interest that is perceived as mixed with official duties/responsibilities that become a case; and potential conflict of interest, which is a conflict of interest that is expected to arise in the future and involves personal interests mixed with official duties/responsibilities.⁶³

A clash or conflict of interest is one of the driving factors for the emergence of corruption in a holistic sense; however, it is not a simple task to ascertain whether an act contains a conflict of interest. To effectively manage the conflict of interest, it is necessary to establish clear instrument intersections or boundaries.⁶⁴ Consequently, it is possible to optimize the prevention and eradication of corruption. Ironically, the act's origin is a conflict of interest, which is the catalyst for the act, even though corruption is becoming more prevalent in this country.⁶⁵

The prevention and management of conflicts of interest have become a significant concern for all state administrators, including law enforcement officers. This conflict of interest is akin to a "beginner's action" that aims to delve into the depths of deviant acts, such as corruption. This policy is intended to serve as an alternative method and tool for overseeing governance implementation through

⁶¹ Zico Junius Fernando and others, 'Deep Anti-Corruption Blueprint Mining, Mineral, and Coal Sector in Indonesia', *Cogent Social Sciences*, 9.1 (2023) <https://doi.org/10.1080/23311886.2023.2187737>

⁶² Kitjapat Kesiranon, 'Scrutinize the United Nations Convention against Corruption (UNCAC)', *Journal of Contemporary Sociological Issues*, 3.2 (2023), 133 <https://doi.org/10.19184/csi.v3i2.27775>

⁶³ Muhammad Rinaldy Bima, 'Diversion of Corruption Eradication Commission of The Republic of Indonesia Employees To State Civil Apparatus', *SASI*, 29.3 (2023), 417 <https://doi.org/10.47268/sasi.v29i3.1275>

⁶⁴ Dinoroy Marganda Aritonang and others, 'Extensive Jurisdiction of State Administrative Courts in Indonesia: Interpretation and Legal Coherence Issues', *Public Integrity*, 2023, 1–13 <https://doi.org/10.1080/10999922.2023.2290750>

⁶⁵ Adi Tirta Koesoemo, Vicky Fransiskus Taroreh, and Selviani Sambali, 'Benefits of Collaboration Between the Corruption Eradication Commission of the Republic of Indonesia and Higher Education Institutions in Monitoring Corruption Crime Trials for Higher Education Institutions and Courts', *Journal La Sociale*, 4.4 (2023), 158–66 <https://doi.org/10.37899/journal-la-sociale.v4i4.870>

legislation. Furthermore, the code of ethics instrument is indispensable to developing such a standard. State administrators will be more cautious in their actions and executing their functions and authorities by identifying and detailing the characteristics and modus operandi of conflict of interest actions. The continued high level of corruption in Indonesia suggests that officials' application of ethics and integrity in their responsibilities is still inadequate. Many officials no longer consider ethics a factor in their decision-making and/or actions.⁶⁶

In addition to violating the law, their involvement in corruption cases has violated the principles of good state ethics. The following are examples of corruption cases involving conflicts of interest: the sale and purchase of positions by the Klaten Regent Sri Hartini in 2017, the bribery case involving the general chairman of the United Development Party (PPP) receiving bribes of IDR 91.4 million from Muafaq and IDR 325 million from Haris Hasanuddin related to the position of Head of the East Java Ministry of Religious Affairs Regional Office in 2019, the corruption of the Probolinggo Regent as a public official who committed corruption in the sale and purchase of positions in 2021, and the corruption that occurred with the KPK commissioner Lili Pintauli Siregar in 2022 who conveyed the progress of the case handling to the suspect and used her position for personal gain.⁶⁷ These cases demonstrate that conflicts of interest are a significant factor in perpetuating corrupt practices in Indonesia. The principles of justice and transparency in government are disregarded when public officials utilize their authority and position for personal or group interests.⁶⁸ Preventing conflicts of interest is critical to any anti-corruption strategy, as these conflicts frequently catalyze corrupt behavior. To avoid conflicts of interest and address corruption, it is imperative to establish a comprehensive legal framework from a legal substance perspective.⁶⁹

The law should explicitly define conflicts of interest and prohibited activities. Furthermore, the law should impose substantial penalties for violations to discourage them. This method has successfully reduced corruption in jurisdictions with robust law enforcement mechanisms. In the interim, there is a requirement for public officials to increase their enforcement of the law from a legal structure perspective. In Law Number 31 of 1999, which pertains to the Eradication of

⁶⁶ Maria Ishaque, Rexford Attah-Boakye, and Fatima Yusuf, 'Behavioural Framework for Managing Conflicts of Interest in Professional Accounting Firms', *British Journal of Management*, 33.2 (2022), 1071–86 <https://doi.org/10.1111/1467-8551.12490>

⁶⁷ Lubis and Saptomo.

⁶⁸ Dewi Yustiarini and Biemo W. Soemardi, 'A Review of Corruption in Public Procurement in Indonesia', *IOP Conference Series: Materials Science and Engineering*, 849.1 (2020), 012013 <https://doi.org/10.1088/1757-899X/849/1/012013>

⁶⁹ Ronald Hasudungan Sianturi and Ahmad Feri Tanjung, 'Beneficial Owner Identification for Preventing Conflicts of Interest in Indonesia Government Procurement', in *Proceedings of the 1st International Conference on Anti-Corruption and Integrity* (SCITEPRESS - Science and Technology Publications, 2019), pp. 158–66 <https://doi.org/10.5220/0009401501580166>

Criminal Acts of Corruption (*UU Tipikor*), corruption that results from conflicts of interest is classified as abuse of authority (Article 3). This occurs when public officials utilize their positions for personal gain or for the benefit of other parties that are detrimental to the state.⁷⁰

Furthermore, Law Number 30 of 2014 emphasizes accountability and transparency principles concerning Government Administration (UU AP). These principles include the principle of openness, which mandates that all government decisions and policies be accessible to the public, and the principle of accountability, which emphasizes that public officials must be accountable for their actions by the law and government ethics. Ensuring that government activities and decisions are publicly accessible allows citizens and civil society to monitor conflicts of interest.⁷¹ Additionally, providing whistleblower protection is a strategy for preventing corruption, particularly that which results from conflicts of interest. It is imperative to safeguard whistleblowers who disclose conflicts of interest or malfeasance.⁷² Anonymous reporting systems and legal protections can incentivize individuals to disclose their identities. Additionally, impartial law enforcement can be guaranteed by establishing an independent entity to monitor and investigate conflicts of interest. Organizations should implement internal systems to identify and resolve conflicts of interest.⁷³

In addition to the aspects of legal substance and structure, it is essential to consider prevention from the perspective of legal culture. This can be accomplished by establishing and enforcing a code of ethics for public officials to regulate their behavior and decision-making.⁷⁴ Officials can identify and resolve conflicts of interest through consistent training programs. Furthermore, the probability of conflicts of interest can be mitigated by cultivating an organizational culture of integrity. This entails the establishment of ethical decision-making, accountability, and transparency at all levels. Accountability can be enhanced by engaging citizens in oversight activities.⁷⁵

⁷⁰ Mas Pungky Hendra Wijaya and Mohammad Zulfikar Ali, 'Legislation Impediments in Reorganising Government Bodies in Indonesia', *BESTUUR*, 9.1 (2021), 1 <https://doi.org/10.20961/bestuur.v9i1.51633>

⁷¹ Abdul Kadir Jaelani and Reza Octavia Kusumaningtyas, 'The Interests and the Conflict Vortex in Wadas Village: A Karl Marx Perspective', 2024, pp. 42–48 https://doi.org/10.2991/978-2-38476-315-3_8

⁷² Sidik Sunaryo and Asrul Ibrahim Nur, 'Legal Policy of Anti-Corruption Supervisor Design: A New Anti-Corruption Model in Indonesia', *Bestuur*, 10.2 (2022), 137–58. <https://doi.org/10.20961/bestuur.v10i2.65105>

⁷³ Abdul Kadir Jaelani and others, 'Green Legality Certificate on Agrarian Reform: Indonesian Experience', *KnE Social Sciences*, 2024 <https://doi.org/10.18502/kss.v8i21.14713>

⁷⁴ Suramin Suramin, 'Indonesian Anti-Corruption Law Enforcement: Current Problems and Challenges', *Journal of Law and Legal Reform*, 2.2 (2021), 225–42 <https://doi.org/10.15294/jllr.v2i2.46612>

⁷⁵ Kim and Lee.

To prevent conflicts of interest, a multifaceted approach that integrates legal substance strategies, legal structures, and legal substances, in conjunction with ethics and technology, is necessary. Society can effectively reduce corruption and promote integrity in the public and private sectors by establishing a robust legal framework, promoting transparency and accountability, implementing ethical standards, strengthening oversight, utilizing technology, encouraging public participation, addressing sector-specific risks, encouraging international cooperation, and continuously monitoring and evaluating efforts.⁷⁶

4. Conclusion

The discussion suggests that conflict of interest is a significant factor in developing corrupt practices in various sectors, such as government, business, education, and media. Indonesia has implemented a variety of anti-corruption regulations; however, their implementation continues to encounter significant obstacles, including poor coordination among institutions, disharmony among regulations, inadequate supervision, and punishment that fails to serve as a deterrent. Public officials frequently violate the principles of justice and transparency by abusing their authority for personal or group interests, as evidenced by corruption cases involving conflicts of interest. Compared to other nations, such as Kazakhstan, the efficacy of corruption eradication can be enhanced by implementing more stringent regulations and penalties. A comprehensive approach is necessary to prevent conflict of interest, which involves optimizing aspects of legal substance, structure, and culture. The following strategies must be implemented: the development of clear regulations, the enforcement of stringent laws, the enhancement of transparency and accountability, and the protection of whistleblowers. In addition, the public and private sectors are influenced by technology, codes of ethics, and education in establishing a culture of integrity. Consequently, to guarantee transparency, integrity, and clean governance in Indonesia, more comprehensive reform is required, which should not only be founded on the law but also consider social and cultural factors.

⁷⁶ Cahya Intan Ayuningsekar, Abdul Kadir Jaelani, and Sapto Hermawan, 'Legitimacy Principle of Equality in Collection of Rural and Urban Land Tax', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 1.3 (2023), 151-74 <https://doi.org/10.53955/jsderi.v1i3.15>

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