

Factors Affecting Fraud in the Procurement of Government Goods/Services (PBJP)

Empirical Study on BPKP in Indonesia

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Abstract

This research looks at how BPKP auditors feel about the following factors: the PBJP committee's quality, its income, BPJB systems and procedures, the PBJP's ethics, and its environment. All of these factors have a big effect on procurement fraud in government agencies. The population comprises all PBJP assurance auditors, with a research sample of 141 individuals chosen through purposive sampling. Validity assessment, reliability assessment, multicollinearity analysis, heteroscedasticity testing, multiple regression analysis, hypothesis testing, and finding the coefficient of determination are all parts of testing data. The results show that all of these separate factors have a statistically significant effect on fraud. The PBJP environment has a positive effect on fraud, while the quality of PBJP committees, the income of PBJP officials, PBJP systems and procedures, and PBJP ethics all have a negative effect. Due to the limited scope of this study, extrapolating the results to other countries is not feasible. This study provides important strategic guidelines for policymakers to develop frameworks for better fraud prevention development. This study adds to the literature, particularly on the factors influencing fraud. There is still little research on this topic, particularly in Indonesia. The unique feature of this research is the use of a dataset of professional auditors who investigate most procurement issues.

Keywords: fraud, procurement quality, income, systems, procedures, ethics, environment

1. Introduction

There is not a small amount of theoretical literature, case studies, and actual evidence showing that corruption greatly interferes with the development process. However, to the extent that we can mitigate corruption throughout the country, it has no effect on development progress. The findings of the study are not simple (Svensson, 2005: 39-42). Corruption is a current phenomenon for all countries in the world, both in developing and developed countries. Corruption is a major crime that is capable of destroying and killing people's livelihoods everywhere. The Indonesian nation has tried to deal with it, but evidence shows that cases are increasing from year to year. We have made various efforts but still have not obtained adequate results. Therefore, we need to implement a systematic, planned, and sustainable strategy. The objective is to eradicate corruption at its core (Sardjudin, 2019). Republika noted that from 2004 to 2022, hundreds of public officials dealt with the fraud.

The central government has provided a development budget for autonomous regions for the procurement of goods and services (PBJP) worth approximately Rp 470 trillion during the 2015–2022 period. PBJP in Indonesia includes the procurement of goods or services by ministries, institutions, regional work units (SKPD), or other agencies. According to Presidential Regulation 12/2021, Article 3, paragraph 1, PBJP includes goods, construction work, consulting services, and other services. Paragraph 2 allows for an integrated approach, either through self-management or through the provider of goods and services (paragraph 3). The process starts from planning needs to completing all activities to get goods or services.

It's amazing that 429,868 goods and/or service providers have bid on the state budget (APBN/APBD), which is worth a total of Rp1,167 trillion (as confirmed by LKPP). However, only Rp549 trillion (50%) of the procurement is

based on Presidential Regulation Number 16 of 2018. That is, half of them are PBJPs that don't follow the 7 principles of PBJP implementation, which are fair, competitive, efficient, effective, transparent, and open (LKPP, 2021).

Based on the Corruption Perceptions Index (CPI), Indonesia in 2023 ranks 34th, the same as in 2022 (Datiknews, 2024). Previously, Indonesia's Corruption Perceptions Index (CPI) for the years 2021, 2020, and 2019 stood at 38, 37, and 40 out of a total of 100, placing it 96th out of 180 countries, indicating a significant number of corruption cases. Law enforcement has handled 533 corruption cases, according to Indonesia Corruption Watch (ICW, 2022).

In this case, the number of people designated as suspects amounts to 1,173 individuals from various professional backgrounds. Meanwhile, the amount of state losses identified by law enforcement is around Rp29.438 trillion, bribery amounting to Rp212.58 billion, illegal levies or extortion amounting to Rp5.97 billion, and money laundering amounting to Rp20.97 billion (ICW, 2022).

2. Literature Review

2.1 *The Influence of the Quality of the Procurement Committee (PBJP) on Fraud*

The qualities of the procurement committee include integrity, competence, objectivity, and independence (Arrowsmith, 2018). This dimension reflects the professionalism or quality of the procurement committee. The KPK's Public Sector Integrity Survey found that low integrity among people who work in the procurement system and officers' lack of knowledge and skills make public services more likely to be corrupt (KPK, 2009).

Any system, no matter how good, will not function well. and be useful without the integrity of the people involved in the system, which will lead to procurement fraud. The Procurement Committee's lack of competence will contribute to the fraud that suppliers of goods/services perpetrate. The objectivity and independence of the Procurement Committee are essential in supporting the procurement of goods and services. The bias of the procurement committee toward one of the prospective goods and service providers has a high potential for fraud. An unfair procurement process will hinder the achievement of procurement goals that are economical, effective, and efficient.

This is based on Thai's (2001) opinion that one of the following factors influences the success of the goods/services procurement system: professionalism or quality of the procurement committee. We expect the Procurement Committee's excellent quality to reduce the occurrence of fraud in the procurement of goods/services. Some studies that show the effect of the quality of the procurement committee on fraud include Sartono (2006) and Aji T.W. (2013). Other researchers with varying respondent coverage support the results.

The quality of the Procurement Committee has a positive and significant impact on fraud in public procurement in East Java Provincial Government Institutions (Siswanto, 2021). The same applies to the respondents from SKPD in Dompu Regency (Ramadhan, 2021), West Sumatra Province. (Yanavia, 2014), and OPD in Pekanbaru City (Rahayu, 2023). Meanwhile, Tsani (2022) proved that human resource competence accompanied by effective internal control has a positive and significant impact on the quality of PBJ with respondents at BKN.

The opposite was found in a study at Buleleng Regency (Krisna, 2021). The description suggests a potential relationship between the committee's quality and fraud. We expect the quality of the procurement committee to exhibit a negative sign. This is based on Thai's (2001) opinion that one of the factors influencing the success of the goods/services procurement system is the professionalism or quality of the goods/services procurement. We expect the procurement committee's excellent quality to reduce fraud in the procurement of goods and services.

2.2 *The Influence of Procurement Committee Income (PBJP) on Fraud*

In addition to the quality aspect of the procurement committee, another aspect that needs to be considered in realizing an objective procurement process is the Procurement Committee Revenue. Procurement committee personnel are part of the government apparatus and earn income as civil servants based on applicable regulations, coupled with an honorarium for the procurement committee. Research indicates that income could potentially influence the likelihood of corruption. This includes corruption that happens when the government buys goods and services in an irregular way. Lambsdorff, J.G. (1999) in *Corruption in Empirical Research: A Review* conducted a study on the relationship between the income level of government employees and the level of corruption by taking samples in 28 developing countries.

The results of the study revealed that there was a negative and significant relationship between the level of corruption and the level of income of government employees (civil servants). Income/honorarium as a small goods/services procurement committee is not proportional to the weight of the workload, and the high risk of being involved in legal problems is often a justification for committing fraud (Cressey, 2018).

The results from Sartono's (2006) study are a positive and significant impact on the occurrence of fraud. The amount of income for the Procurement Committee is crucial and can encourage fraud. A study at the SKPD of Buleleng Regency found the opposite (Krisna, 2021). The description suggests a potential relationship between committee income and fraud.

We expect the Procurement Committee's earnings to be negative, as an expected sign for this independent variable. This is about a study by Rijckeghem and Weder (2001) that was cited by Sartono (2006). It found a negative link between corruption levels and income and came to the conclusion that corruption levels among government employees were very high.

2.3 The Influence of the Procurement System and Procedures (PBJP) on Fraud

A good system and procedure for getting goods and services from the government should have a clear and transparent legal basis and not let the interests of certain parties get in the way (OECD, 2002); it should also be easy to understand and use; it should encourage fair competition; and it should include ways for people to give feedback and file complaints if the rules aren't being followed (World Bank, 2001).

The results of Sartono's (2006) research are a positive and significant impact on the occurrence of fraud in government procurement. Similar findings were also reported by Siswanto & Budi Witjaksono (2021) for respondents in East Java and Supriyanto (2022) in a literature review. On the contrary, other researchers have proven that the PBJ System and Procedure have a negative and significant effect on the occurrence of fraud. This research is based on his studies in Buleleng Regency (Krisna, 2017) and Setiawan (2020); Semarang City (Bimawan, 2021); and the Inspectorate General of the Ministry of Health of the Republic of Indonesia (Hidayati, 2017). The description suggests a potential influence of the system and procedures on fraud.

The expected signs for the independent variable of the procurement system and procedures are estimated to be negative. This is based on Thai's (2001) opinion, which states that one of the factors influencing the success of the procurement system is the procurement system and procedures. We expect a successful procurement system and procedure to reduce fraud in the procurement of goods/services.

2.4 The Influence of Procurement Ethics (PBJP) on Fraud

According to Telgen (2006), Kumorotomo (2002), Haryatmoko (2003), and BPKP (1999), ethics will stop people from working together and tell them what is good, bad, or right and wrong behavior. This can be done by focusing on public ethics in the form of quality and relevant public services and thinking about morality and ethical consequences. Furthermore, the results of the BPKP study underlined that the factor of greed and human greed is one of the causes of corruption (BPKP, 1999).

The results from Sartono's (2006) study are a positive and significant effect on fraud. Rahayu (2023) in the city of Pekanbaru reported similar findings. On the other hand, other researchers have found a negative and significant effect on fraud (Krisna, 2021) and Setiawan (2020) in Buleleng; Bimawan (2021) in the city of Semarang; and Hidayati (2017) at the Ministry of Health of the Republic of Indonesia.

The description suggests a correlation between ethics and fraud. We expect the independent variable, ethics in the procurement of goods and services, to exhibit a negative sign. This refers to the opinion of Djoko Murjanto (quoted by Sartono 2006), which states that healthy ethics in the procurement of goods/services will prevent collusion and corruption in government procurement of goods/services.

2.5 The Influence of the Procurement Environment (PBJP) on Fraud

Thai (2001), in his research, stated that the environment is one of the factors that affect the ability of a goods/services procurement system to achieve the goals that have been set. Environmental aspects include the internal environment as well as the external environment. The internal environment encompasses the capacity to rely on certification, operate without intervention, and maintain adequate documentation. Meanwhile, external aspects include excellent and healthy competence, adequate law enforcement, and supervision from the community and the government/state.

Sartono's (2006) results have a positive and significant effect on the occurrence of fraud. On the contrary, Setiawan (2020) shows a negative and significant effect on fraud in Buleleng Regency. The description suggests a possible relationship between the environment and fraud. We estimate the environment's independent variable to have a negative expected sign. This is based on Thai's (2001) opinion, which states that one of the factors influencing the success of the procurement system is the procurement environment. We expect a good environment for the procurement of goods and services to reduce fraud.

Based on theoretical foundations and previous research, we structure the research paradigm as follows:

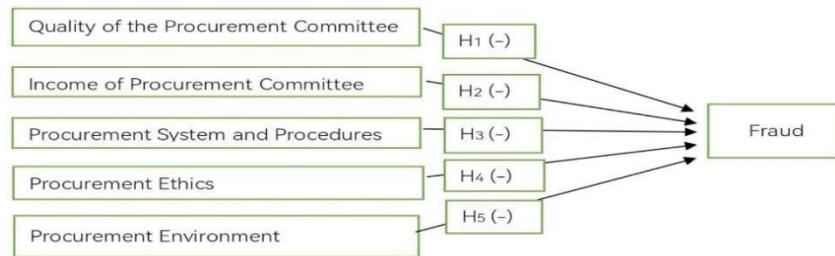


Figure 1. Research Paradigm
Source: Processed data, 2024

The independent variables in this study are:

The quality of the PBJP Committee (X_1);

The income of the PBJP Committee (X_2);

The PBJP System and Procedures (X_3);

The PBJP Ethics (X_4); and

The PBJP Environment (X_5).

Meanwhile, the dependent variable is Fraud (Y).

H_1 : The poor quality of the procurement committee negatively impacts deviations (fraud) in the procurement of goods/services in government agencies.

H_2 : The inaccurate Income of the procurement committee negatively affects deviations (fraud) in the procurement of goods and services in Government Agencies.

H_3 : Poor procurement systems and procedures negatively affect deviations (fraud) in the procurement of goods/services in government agencies.

H_4 : Poor ethics negatively impact deviations (fraud) in the procurement of goods/services in government agencies.

H_5 : A poor environment has a negative effect on deviations (fraud) in the procurement of goods and services in government agencies.

3. Research Methodology

3.1 Research Method

This research employs the quantitative method, which relies on objective measurement and mathematical analysis. Statistical analysis of data obtained from research instruments (questionnaires) through Google Form, email, and WhatsApp (Djaali, 2021: 52-66). The process of quantitative research begins with theory, hypothesis, research design, subject selection, data collection, data processing, data analysis, and writing conclusions. Some characteristics of quantitative research are that the research problems follow a deductive thinking pattern and rely on statistics (Sujarweni, 2023: 39-40).

This research heavily utilizes numbers, starting with collecting data, interpreting it, and then presenting it (Arikunto, 2017). The next step is to conduct hypothesis testing of the research by evaluating the strength of evidence from the sample and providing a basis for making decisions related to the population. The purpose of the hypothesis test is to decide whether the tested hypothesis is rejected or accepted.

3.2 Population and Sample

This study includes all BPKP auditors involved in PBJP Assurance activities, the exact number of which is unknown. The distribution of the population is in 6 (six) work areas or 34 units of work/representative offices of BPKP. The criteria used to select samples in this study were auditors with specific qualifications.

The sampling technique employs a purposive sampling method, which is predicated on specific criteria (Nuryaman & Veronica, 2015: 109-110), as illustrated in Table 1 below.

Table 1. Sample Determination Table

No.	Working area	Office	Sample	%	Population	Sample
I	Sumatera	10	7	70	Population	<i>Purposive</i>
II	Jawa	6	6	100	size cannot be	<i>sampling</i>
III	Bali/Nusa Tenggara	3	1	33.33	determined	<i>(Judgment/</i>
IV	Kalimantan	5	1	20	(Nuryaman &	<i>Quota)</i>
V	Sulawesi	6	3	50	Veronica,	(Nuryaman
VI	Maluku & Papua	4	3	75	2015:109)	& Veronica,
		34	21	61.76		2015:110)
						141

Source: Processed data, 2024

According to Purba (1996) in Sujarweni (2023: 154-155), if the population size is not known for certain, the minimum sample size is determined using the formula:

$$N = Z^2 \frac{Moe^2}{p(1-p)} \quad (1)$$

Where N is the sample size, Z signifies the normal distribution level at a significance level of 5% (= 1.96). The Moe represents the highest margin of error, which is the maximum sampling error that is acceptable or desirable. Based on the formula, the minimum sample size (N) obtained is 96.04 (rounded to 97).

3.3 Data Analysis Techniques

In assessing the perceptions of each indicator listed in the questionnaire, the researcher used a Likert scale with five responses: strongly disagree, disagree, neutral (undecided), agree, and strongly agree. According to Nuryaman & Veronica (2015:93), the Likert scale is designed so that respondents can express their attitudes about how strongly they agree or disagree with a particular statement.

We used SPSS version 13 to look at the data. It had validity tests, reliability tests, multicollinearity tests, heteroscedasticity tests, multiple regression analysis, hypothesis tests, and the coefficient of determination. We use this test to assess the reliability of an instrument for data collection. We declare data as a variable when it consistently yields results, regardless of who conducts it or when (Sani and Maharani, 2013: 49).

In quantitative research, validity and reliability testing are crucial steps to ensure that the measurement instruments used truly measure what they are supposed to measure (valid) and produce consistent results (reliable). Without these tests, the research conclusions could be biased and unreliable.

Classical assumption tests, such as normality tests, multicollinearity tests, heteroscedasticity tests, and autocorrelation tests (Ghozali, 2016), are used to see if both variables in the regression model (the independent and the dependent) have a normal distribution.

4. Research Results and Discussion

This research is quantitative in nature, presented in numerical form. Table 2 shows the distribution of information based on the results of processing the data and the output of the SPSS version 13 software on a sample of 141 respondents.

Table 2. Auditor Data Sample

No	Office code	f	%	No	Office code	f	%	Σf	Σ%
1	PW1	11	7.8	12	PW19	4	2.8	15	10.6
2	PW2	5	3.5	13	PW21	10	7.1	15	10.6
3	PW3	2	1.4	14	PW22	6	4.3	8	5.7
4	PW5	1	0.7	15	PW24	2	1.4	3	2.1
5	PW8	3	2.1	16	PW26	25	17.7	28	19.8
6	PW9	1	0.8	17	PW27	1	0.8	2	1.6
7	PW10	35	24.8	18	PW28	1	0.8	36	25.6
8	PW11	4	2.8	19	PW31	15	10.6	19	13.4
9	PW12	2	1.4	20	PW32	1	0.8	3	2.2
10	PW13	2	1.4	21	PW33	2	1.4	4	2.8
11	PW17	3	2.1	22	Other	5	3.5	8	5.6
sub amount-1		69	48.8	sub amount-2		72	51.2	141	100.0

Source: Processed data, 2024

The multicollinearity test results from the SPSS output indicate a lower VIF value. Therefore, we can conclude that we have eliminated multicollinearity in the data. The heteroscedasticity test shows a lack of heteroscedasticity in the regression model. The following equation was used to find out how Procurement Committee Quality (X₁), Procurement Committee Income (X₂), Procurement Systems and Procedures (X₃), Procurement Ethics (X₄), and Procurement Environment (X₅) affect Fraud (Y):

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 \tag{2}$$

Y = Fraud

X₁: Quality of the Procurement Committee

X₂: Income from the Procurement Committee

X₃: Procurement System and Procedures

X₄: procurement ethics

X₅: Procurement Environment

a = Constant

b₁, b₂, b₃, b₄, and b₅ = regression coefficients.

The SPSS output shows that the regression coefficients for the independent variables (X₁, X₂, X₃, and X₄) are negative. This indicates a non-linear relationship between these variables and fraud (Y). The regression coefficient for the independent variable X₅ is positive, which means that the relationship between X₅ and Y (fraud) only goes in one direction. The form of the multiple linear regression is obtained based on the calculations in Table 3 below. We obtain the regression equation in the following format:

$$Y = 88.503 - 1.100 X_1 - 0.520 X_2 - 1.397 X_3 - 0.711 X_4 + 0.196 X_5 \tag{3}$$

Table 3. Multiple Regression Analysis

Variable	Regression Coefficients	Std. Error	t	Sig.
(Constant)	88.503	4.468	19.810	0.000
X ₁	-1.100	0.222	-4.963	0.000
X ₂	-0.520	0.187	-2.775	0.006
X ₃	-1.397	0.199	-7.008	0.000
X ₄	-0.711	0.164	-4.344	0.000
X ₅	0.196	0.116	1.683	0.095

Source: Processed data, 2024

We conduct a t-test to determine whether the independent variable influences the dependent variable. The results of the partial hypothesis test (t-test) can be seen in Table 4 below.

Table 4. Testing Partial Hypothesis (t-Test)

Variable	t count	df	t table	Sig	Note	Conclusion
X ₁	-4.963			0.000	Ho Rejected	Significant
X ₂	-2.775			0.006	Ho Rejected	Significant
X ₃	-7.008	135	1.978	0.000	Ho Rejected	Significant
X ₄	-4.344			0.000	Ho Rejected	Significant
X ₅	1.683			0.095	Ho Accepted	Not Significant

Source: Processed data, 2024

The following formula can be used to find the coefficient of determination (df) for each of the following factors: Procurement Committee Quality (X₁), Procurement Committee Income (X₂), Procurement Systems and Procedures (X₃), Procurement Ethics (X₄), and Procurement Environment (X₅). Df stands for "difference in magnitude."

$$\begin{aligned}
 KD &= R^2 \times 100\% \quad (4) \\
 &= [0.817]^2 \times 100\% \\
 &= 66.7\%
 \end{aligned}$$

This means that all independent variables have an influence of 66.7% on Y. Other variables not studied contribute the remainder. To determine the joint relationship between Procurement Committee Quality (X₁), Procurement Committee Income (X₂), Procurement Systems and Procedures (X₃), Procurement Ethics (X₄), and Procurement Environment (X₅) on Fraud (Y), correlation used multiple correlation analysis.

Table 5. Multiple Correlation Analysis

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817 ^a	.667	.655	5.237 30

a. Predictors: (Constant), environment, quality, income, sysdure, ethics
 b. Dependent Variable: fraud

Source: Processed data, 2024

In Table 5, it is known that the correlation coefficient (R) value of 0.817 indicates a significant relationship. There is a strong relationship between all the independent variables (X_1, X_2, X_3, X_4, X_5) and the dependent variable (Y).

The normality test results from SPSS 13 software are shown in Table 6. The multicollinearity test results from the classic assumption test are shown in Table 7. And the heteroskedasticity test results are shown in Figure 1. The following is a Normality Test table to assess the distribution of data on a group of data or variables, whether the distribution of the data is normally distributed or not.

Table 6. Normality Test

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		141
Normal Parameters ^{a,b}	Mean	.000 000 0
	Std. Deviation	5.142 930 20
Most Extreme Differences	Absolute	.027
	Positive	.027
	Negative	-.022
Test Statistic		.027
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Processed data, 2024

A normal distribution is necessary for normality assessment using the Kolmogorov-Smirnov method when the asymptotic value exceeds 0.05. The significance level is above the maximum error threshold of 0.05. Given that the disturbance variable adheres to a normal distribution, we can utilize the aforementioned data.

When some or all of the independent variables exhibit high correlation, this phenomenon is known as multicollinearity. To detect the presence or absence of multicollinearity, use Variance Inflation Factors (VIF). We obtained the following results using the SPSS software. We received the following results:

Table 7. Multicollinearity Test

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	quality	.532	1.878
	income	.612	1.635
	sisdur	.550	1.817
	etika	.474	2.111
	environment	.570	1.753
a. Dependent Variable: FRAUD			

Source: Processed data, 2024

The output above shows that the VIF value is less than 10, indicating no multicollinearity.

If there is a difference in variance between the residual observations in the regression model, the heteroscedasticity test checks for it. When the variance of the residuals among observations remains constant, it is referred to as homoscedasticity. To test whether there is heteroscedasticity or not, it is done by correlating each free variable with its residual absolute value using Spearman rank correlation. We obtained the following results using SPSS software version-13:

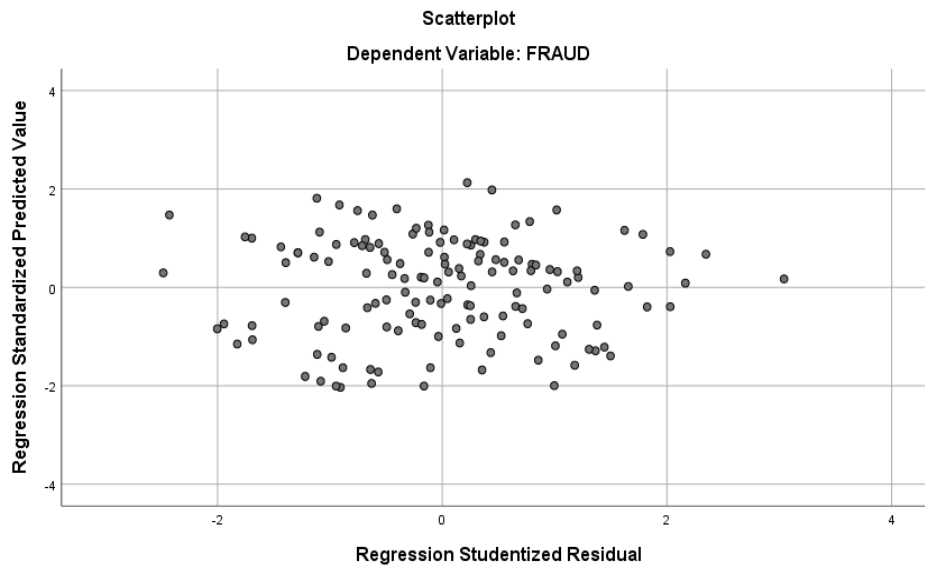


Figure 2. Heteroscedasticity Test

Source: Processed data, 2024

The image above clearly shows how dispersed the points are. Therefore, we can conclude that the regression model does not exhibit heteroscedasticity.

We can conclude that the results of variable research using SPSS software show that:

- the quality of the procurement committee (X_1) partially influences fraud (Y).
- the procurement committee's income (X_2) partially influences fraud (Y).
- procurement systems and procedures (X_3) partially influence fraud (Y).
- Procurement Ethics (X_4) partially influences Fraud (Y).
- Variable X_5 has a calculated t value that is smaller than the t table value because the calculated t value (1.683) < t table (1.978); then H_0 is accepted. Therefore, we can conclude that there is no significant difference. The procurement environment (X_5) has an influence on fraud (Y).

5. Conclusions and Suggestions

5.1 Conclusion

The research results show that all independent variables have a statistical effect: the PBJP environment has a positive impact on deviations in PBJP (fraud). Meanwhile, the quality of the PBJP Committee, the income of the PBJP Committee, the PBJP system and procedures, and the PBJP ethics have a negative impact on fraud. All these independent variables have a 65.5% influence on fraud.

Other variables not included in the study account for the remaining 34.5%. Some of the variables are quality of goods/services providers (Siswanto & Budi Witjaksono, 2021, and Bimawan, F. (2021)); internal control system (Wardhani et al., 2018), Larasati & Sutikanti (2019), Ramadhan & Adhim (2021), Supriyanto (2022), Yuniarti & Saudi (2022), Krisna & Rencana Sari Dewi (2021); religion (Wardhani et al., 2018); PBJP risk assessment (Setiawan, 2020); whistleblowing system (Larasati & Sutikanti, 2019) and Rahayu Suspa et al. (2023); good governance

(Larasati & Sutikanti, 2019) and Rahayu Suspa et al. (2023); audit quality (Ramadhan & Adhim, 2021); and organizational culture (Rahayu Suspa et al., 2023).

5.2 Suggestions

The Financial and Development Supervisory Agency (BPKP) aims to expand the scope of participants in education, training, research, and development related to overseeing the government's internal control system (SPIP) for buying goods and services for the government (PBJP), in line with the laws and rules that are in place.

It is the job of LKPP, as the governing body, to make sure that policies and standard procedures are followed more closely in the area of Government Goods/Services Procurement (PBJP), in line with the laws and rules that are in place. Researchers can then use other research methods and/or expand the scope of the research objects to contribute to the field of education.

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Authors' contributions

Dr. R. Wedi Rusmawan K., and Dr. Dr. Rima Rachmawati was responsible for study design and revision. Dr. Achmad Fadjar is responsible for data collection. Prof. Dr. Reiza D. Dienaputra as Postgraduate Director of Widyatama University Bandung. All authors read and approved the final manuscript, and approved the article's publication and contributed equally to the research.

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Data sharing statement

No additional data are available.

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