MEASURING THE CORRUPTION MEASUREMENT MODEL (CMM) BASED ON MAQASID SHARIAH FRAMEWORK

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Abstract

Purpose of the study: This paper will discuss the application of maqasid al shariah as a benchmark in the Corruption Measurement Model (CMM) based on Maqasid Syariah. Dimensions to be assessed on maqasid al shariah based on the opinions of Syathibi include hifdzun Dhin, hifdzun an-nafsh, hifdzun al-aql, hifdzun an-nasl, and hifdzun al-maal.

Methodology: In addition to successfully formulating all the relevant details of maqasid al shariah for corruption measurement, this study is the first research that uses quantitative methods like ANOVA on data from all provinces in Indonesia.

Main findings: The result is the average score from the Corruption Measurement Model (CMM) in Indonesia which is found to be good enough. The empirical study using ANOVA shows that there is no significant difference in the maqasid dimension among provinces in Indonesia, with a significance of 0.05.

Applications of this study: The results of this study enables researcher, practitioner and policy maker to understand the implication of corruption and its impact on the society.

Novelty/ Originality of this study: The application of maqasid al shariah is tested to explain the impact of corruption on the inadequacy of infrastructure and inefficient bureaucracy.

Keywords: Corruption, Measurement, Model, Maqasid Al Shariah

INTRODUCTION

Islam is considered close to backwardness, ignorance and poverty. It actually comes from the inability of the Muslim majority in understanding the lives of the values contained in Islamism in a comprehensive manner, and is still lagging behind compared to other (non-Muslims). This problem is not only at institutional level but also at the level of public awareness of Muslim (Chapra, 2001).

The government of Muslim countries, Islamic constitutional state or the majority of Muslim population in the world, are inclined towards enhancing the prosperity of society, one of them had been shown by the commitment between Muslim countries which are the signatories of Millennium Declaration in September 2000 to achieve the Millennium Development goals (Millennium Development Goals/MDGs) in which human development is placed as the focus (primary concern), so that the MDGs has goals to improve the prosperity of people in these countries that still have low levels of prosperity (HDI) by the establishment of good governance and accountability (World Bank, 2017). One of public policy challenges is to create a prosperity state and combat corruption. A prosperity state is a system that gives a greater role to the state to allocate public funds to ensure the fulfillment of the basic needs of its citizens (Ahmad, 1980).

Corruption (in Latin: corruptio from verb corrumpere that has synonym with decayed, damaged, to shake, to twist, to bribe). The definition often used (especially by Transparency International), means the behavior of public officials, both politicians (politicians) and civil servants, which is not fair and not legal to enrich themselves or those who are close to them, by misusing public power which is entrusted to them.

Corruption has become a worldwide phenomenon, there is no region or country which is free from corruption. Corruption still remains a main problem in some countries, especially in Indonesia. This problem can be seen in some results of survey, where corruption is a main problem to conquer the improper infrastructure and inefficient bureaucracy. Corruption has negative impact towards socio-economic instability and prosperity. So far, there has not been a

comprehensive measure against of any kind corruption that exists. Corruption is entrenched and it does not solely belong to the upper strata in the ranks of government. Corruption is regarded as an inherent phenomenon ranging from the level of central agencies to the local level (Wahid, 2005).

This paper will discuss the application of maqasid al shariah as the mark of corruption measure model. The dimensions which are discussed in maqasid al shariah based on Syathibi argument include hifdzud dhin, hifdzun aql, hifdzun nasl, and hifdzul maal. This five dimension application will be studied deeply from the informant of corruption destroyer, government, and society. The pattern that emerged from deep interview will shape framework or maqasid al shariah model as an indicator of corruption measurement models. As a form of applying the research findings, these measurements will be used to measure the level of maqasid dimension in Indonesia as the country with the largest Muslim population in the world. Then with a quantitative approach will be tested to check whether there are significant differences between the provinces in Indonesia.

RESEARCH LITERATURE

Corruption is a common phenomenon around the world. One of the challenges of public policy is to create a prosperity state and destroy corruption. The definitions about corruption are varied. There is no standard definition of corruption. The term "corruption" is also literally unknown in the repertoire of classical Islam. This is reasonable, because corruption is a contemporary term that is absorbed from the Latin 'Corruption' (in Latin: corruptio from the verb corrumpere, synonymous with decayed, damaged, to shake, to twist, to bribe) (Ahmad, 1980).

The definition often used (especially by Transparency International) (United Nations Development Program, 2017) is the behavior of public officials, politicians and civil servants which is not fair and illegal enrichment of themselves or those close to them, by misusing the public power entrusted to them. This definition includes almost all active or passive bribery among public servants and private persons, as in the definition of the Swiss Agency for Development and Corruption: "The behavior of the person who has the duties of public or private is corrupt, if they violate their obligations for the benefit of any which cannot be justified."

The conception of corruption according to historians (Alatas, 1999) is that corruption begins when people separated between the personal finance with public finances; the meaning is that corruption became known when people get to know the modern political system. Traditional political system does not recognize the separation between the state money and the money of the ruler or king. The principle of separation between state money and private money appeared in the West since the beginning of the 19th century after the French Revolution, in Britain and America. Since then, misuse for personal gain, especially in financial matters was regarded as corruption.

Corruption is one of the biggest challenges in economic and human development. Corruption complicates the economic development by creating distortions and high inefficiencies. The existence of corruption will weaken the economic growth of the country which in turn causes poverty, especially in developing countries. Corruption reduces the efficiency of the efforts made to enhance public welfare and create justice, weakens the democracy, makes the rich become richer and support dictators. Corruption will also reduce the domestic and foreign investment, reduce tax revenues and weaken the entrepreneurial spirit, and reduce the government outcome so that the composition of government expenditure allocation occurs in inaccuracies. Final impact will weaken the economic growth, the provision of public goods and disrupt the social security system. This will have an impact on the increasing rate of poverty (Alatas, 1999).

Prosperity in Islam economics is one of the results of activity to achieve maqasid al shariah. Maqasid al shariah according to etymology means the goals or objectives of syariah or syariah revelation. Maqasid al shariah is a form that describes the advantages, prosperity and benefits that Allah has applied in his syariah law (Chapra, 1999). Maqasid al shariah is the main purpose of the application of Islamic law to create mashlahah.

The size of prosperity which is seen on the extent of maqasid al shariah achievement, in this regard for the study on the prosperity of employees on Islamic bank (Mannan & Nastangin, 1997), namely:

1. Religion or belief (hifzhud din) which is implemented in Islamism (syahadat, shalat, zakah, fasting and hajj) and the pillars of faith (faith in Allah, His Prophets, his books, the Judgment day, Qadha' and Qadar) and obedience to the rules set by the State.
2. The soul (nafs hifzhun) is embodied in food, clothing, shelter, health, and others.
3. Intellect/ sense (hifzhul 'aql) in education, training, research and development, media, information and so on.

4. Descendants (hifzhun nasl) include the institution of marriage, the support during pregnancy and childbirth as well as breastfeeding, sympathize with orphans, and so on.

5. Treasure (hifzhul maal) includes a decent and fair income, business opportunities, and so on.

RESEARCH METHODOLOGY

This research used both qualitative and quantitative approach. The qualitative approach is used to formulate in detail the measurement of maqashid dimension by using descriptive analysis based on literature studies and in-depth interviews. This paper will discuss the application of maqasid al shariah as benchmarks in the measurement model of corruption. Dimensions assessed on maqasid al shariah based on the opinions of Syathibi include hifdzud Dhin, hifdzun an-nafsh, hifdzun al-aql, hifdzun an-nasl, and hifdzun al-maal. Application of these five dimensions will be studied more in-depth from the informant of corruption eliminator, government and society. The pattern that emerged from in-depth interviews will form a framework or model of maqasid al shariah as an indicator of corruption measurement model.

Quantitative approach was used in the empirical study for testing the measurement application using ANOVA SPSS version 16. Data for this research includes the financial statements from all provinces in Indonesia for the last five years (2013-2017). The use of financial statements is as a form of transparency of a government. Hence, the research hypothesis can be formulated as follows:

H0: There is an insignificant difference in maqasid dimension due to regional differences in Indonesia.

RESULTS

Corruption Measurement Model (CMM) based on Maqasid Syariah

The efforts for making a society prosperous are the duty and responsibility of the government, but the fact is that these government functions tend to be failed by corruption, of course corruption is able to weaken the resistance of the budget in each country. In order to determine the impact of corruption on the level of welfare, the budget management system of the Muslim countries was observed, that is on the revenue side and the government expenditure in corrupt Muslim countries.

With vast potential human resources, natural resources and financial resources, Muslim countries should develop the economic power for the benefits of the people. In many verses and hadith, we also discover the teachings of Islamism against backwardness, ignorance, and poverty. Therefore, we believe that by practicing the teachings of Islam consistently and properly, we will accelerate the process of democratization and modernization. In Islamic thought, Islam wants every individual to pay attention to their prosperity. Therefore, what provides foundation for the Muslims in their activities is religious provision to prosper afterlife dimension. All activities headed toward prosperity (mashlahah) are called as the needs, and these needs have to be met.

Eradicating corruption along with its roots is an urgent need of the day. This study is expected to provide inputs for the government to take appropriate action to improve the prosperity of society. Islamic economics is an alternative to answer people's economic problems. The corruption measurement model is based on maqasid al shariah. The model is based on measurements taken on the perceptions of stakeholders on several variables.

The measurement indicators of maqasid al shariah are as follow:

1. Ad Din (Religion)

a. Transparency in the procurement budget and means of worship

b. Transparency in the management of funds/zakat budget

c. Transparency of budget management/hajj fund.

2. Ad Nafs (soul)

a. Transparency in budget management/ social fund/ direct cash assistance (BLT)

b. Transparency in fund management/ public housing budget

c. Transparency in budget management/ health insurance fund.

3. Al Aql (Intellect/ Sense)

a. Transparency in budget management/ education fund/ scholarship

b. Transparency in fund management/ school operational budget

c. Transparency in budget management/ community fund/ school committee.

4. An Nasl (Descendants)

a. Transparency in budget management of women empowerment and children protection

b. Transparency in the management of fund/ budget of family nutrition

c. Transparency in budget management/ fund of the institution of marriage

5. Al Mal (Treasure)

a. Transparency in budget management/ micro business loans

b. Transparency in the management of funds/ budget for development of business infrastructure/ market

c. Transparency in budget management/ fund and business license process.

The measurement of this model on a Likert scale ranging from 1 to 5 is as follows:

1. Represents lack of guidance or dissatisfaction on maqasid al shariah implementation with respect to the aspects assessed.

2. Represents less satisfaction in the implementation of maqasid al shariah with respect to the aspects assessed.

3. Shows that it has implemented the rule of maqasid al shariah in the assessed aspects in a good manner.

4. Shows that the rule of maqasid al shariah has been implemented in the assessed aspects with satisfaction.

5. Shows that the rule of maqasid al shariah has been implemented in the assessed aspects in an excellent manner.

This index will be summed and averaged in terms of the fulfillment of Ad-Dien, An-Nafs, Al-Aql, An-Nasl and Al-Maal. From this index, we can judge a country on its usage of budget (i.e. corrupted or not corrupted) (Tanzi, 1998). Index measurement model is still only a basic concept proposal that must be matured in the policy level. The purpose of the making of this index is to encourage a country to adopt a principle that is free from corruption in accordance with the guidance of maqasid al shariah, genuinely and consistently. Opinion differences will be found in the proposal of corruption measurement model, but this is the basic idea as a start to achieve better things.

Empirical Study

This study used ANOVA because the aim was to compare more than 2 independent groups. Based on the calculation, the data obtained are as follows:

Tabel 1: Result of CMM with Maqasid dimension in all provinces in Indonesia

No.	Province	Score	No.	Province	Score
1	NAD	3.27	18	Lampung	2.93
2	Bali	3.13	19	Maluku	2.25
3	Banten	2	20	North Maluku	2
4	Bengkulu	2	21	NTB	2.25
5	Gorontalo	2.97	22	NTT	2
6	DKI Jakarta	2	23	Papua	2.45
7	Jambi	2.88	24	West Papua	2
8	West Java	3	25	Riau	2.23
9	Central Java	3.13	26	West Sulawesi	2.8
10	East Java	2.51	27	South Sulawesi	2
11	West Kalimantan	2.61	28	Central Sulawesi	2
12	South Kalimantan	2.43	29	Southeast Sulawesi	2
13	Central Kalimantan	2	30	North Sulawesi	2
14	West Kalimantan	3.25	31	West Sumatra	3.13
15	North Kalimantan	2	32	South Sumatra	2
16	Bangka Belitung	2.39	33	North Sumatra	2.31
17	Riau	2	34	DIY	2.47

Source: Data Processed (2018)

By using the Shapiro-Wilk normality test with the significance level of 0.05, it is known that the samples are normally distributed, and by using the homogeneity of variances test with the significance of 0.05, it is known that the data is assumed to be the same (there are no differences). After these two tests were conducted, the next step is to test the hypothesis using ANOVA. With a significance level of 0.05, it is known that the maqasid dimension is larger. This means that there is no significant difference in the maqasid dimension due to differences in the provinces in Indonesia.

This research found that the average score of maqasid dimension in Indonesia is good. However, lack of transparency in the provincial financial statements was observed. In addition, the absence of central government regulations related to the reporting of findings in detail about what is contained in the maqasid dimension could also be one of the causes for its failure to achieve maximum score.

The research did not focus on the provincial government's financial report in assessing maqasid dimension. However, this is most likely to be done when measuring against it. Some of the reasons are that the financial report is one of the main tools for the provincial government to reveal the quality of its performance. How they report will be the most important things in gaining public confidence in their performance. Hence, the biggest challenge for the provincial government in Indonesia is to report its performance to the community. In addition, to apply the indicators in the maqasid dimension is to improve the quality of its reporting. Although the provincial government is not a commercial institution, its role is vital for the economic development of the country.

CONCLUSION

The ability to eradicate corruption by analyzing the root cause of the problem is urgently needed. This paper is intended to provide input or basic framework against the corruption measurement method which is based on maqasid al shariah, in terms of the fulfillment of ad-dien, an-nafs, al-aql, an-nasl and al-maal. The model is based on the measurements taken from the perceptions of stakeholders on several variables. This index will be summed and averaged in terms of compliance with maqasid al shariah elements. This research found that the average score of maqashid dimension in Indonesia is good enough. The empirical results show there is no significant difference in maqasid dimension due to differences in the provinces in Indonesia.

LIMITATIONS AND STUDY FORWARD

The advantage of this study is that it measured the corruption measurement model (CMM), both theoretical and practically. However, the limitation of this study is that it uses data from only one of the largest Muslim populated country. Though research was conducted with the best efforts made by researcher, there is a possibility that there could be some missing parts. It is hoped that in future, studies that include more number of countries and that compare the results with other countries will be carried out.

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