

REVIEW

Eradication and Prevention of Corruption Using a Synergized IMIS: Highlighting the Indonesia Case and Implications for the Southeast Asian Region

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ABSTRACT

Building a clean government in Indonesia and the Southeast Asian region remains a serious challenge for every government regime, except Singapore. This review paper aims to identify the role of the Integrated Management Information System (IMIS) as a powerful tool in eradicating and preventing corruption, and to examine its implications for governance and sustainable economic development. The study reviews in-depth data on the Corruption Perception Index (CPI) for Southeast Asian countries and the current phenomenon of corruption disclosure in Indonesia. The review findings suggest the rationale for using an IMIS instrument synergized between government institutions and business entities. The underlying rationale includes agency theory, business experience, principles of good governance, technical processes, and structures. The instrument's effectiveness is demonstrated when used in conjunction with testing and auditing by authorized departments, both within government institutions and within corporations and other business entities. The novelty of this study lies in the concept of synergy to strengthen the creation of inclusive good governance. This issue is relevant and has implications for public management practices and the management of corporations and other business entities that carry out projects and development activities for national and regional governments in Indonesia; it is also highly relevant to management control practices and their enforcement. It is important to pay attention to the direct implications for economic development in the Association of Southeast Asian Nations (ASEAN) countries and, indirectly, for social welfare through improvements in the Human Development Index (HDI) related to Foreign Direct Investment (FDI).

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1. Introduction

The role and function of Management Information Systems (MIS) are essentially the same in public administration and business administration. The difference in function lies in the orientation of MIS, namely MIS in public administration controls state funds and public services, while business administration controls shareholder funds and business and customer or business partner services. MIS is an instrument for institutions or companies as an operational management control system for both internal and external organizations^[1, 2], and is used as a strategic decision-making tool^[3-6]. MIS is presented in both practices based on the principles of good governance^[7, 8]. Management control ensures that all operational and organizational work runs according to established standard systems and procedures.

Standard Operating Procedures (SOPs) are a set of rules for work and organization that guide how work is carried out and limit the things that must not be violated by those who implement them. The concept of MIS is inherent in SOPs, where SOPs serve as the legal umbrella for administration and business according to the existence of the relevant institution or business entity. This line of thinking suggests that violating MIS is the same as violating SOPs. The consequences for the perpetrator may be administrative violations, namely ethics, or more serious, namely substantive violations, namely fraud in terms of company management or corruption in public management. Thus, cases of fraud or corruption are caused by weak control systems and MIS sets that are implemented, in addition to individual or organizational behavioral factors.

This study aims to identify the role of the Integrated Management Information System (IMIS) as a powerful tool in eradicating and preventing corruption, and its implications for governance and sustainable economic development. IMIS is a management system in which, in its design and operation, it integrates all aspects and elements of operational management, included in an information technology program and embedded in its software. This means that operational management practice information has information between one part and another part in each departmental management

line, each of which is integrated and bound by dependencies on one another. Indonesia's relevance to the development of the Association of Southeast Asian Nations (ASEAN) countries, related to social, economic, and political aspects within regional and global strategies. Targeting these urgent goals, the concept of synergized IMIS was proposed. The urgency of this study is to examine the Corruption Perceptions Index (CPI) for Southeast Asian countries and highlight recent corruption revelations in Indonesia.

2. Review

2.1. Relevance to Southeast Asia

Eradicating corruption is one of the main programs of the Prabowo and Gibran administration, within the eight strategic national development programs known as *Asta Cita*. These development programs across all sectors certainly have positive implications for economic growth in Southeast Asia, given that Indonesia is the largest country among the ten ASEAN member states. Theoretically, clean governance in each ASEAN country improves development and socioeconomic well-being across countries, linked to foreign direct investment (FDI) and human development^[9-11]. It is widely understood that FDI and other forms of global economic cooperation for Indonesia contribute to the economic growth of the ASEAN region. However, state governance in the majority of ASEAN countries leaves behind corruption problems that deserve serious attention (**Table 1**).

The Corruption Perceptions Index (CPI) in the ASEAN countries (**Table 1**) shows that Singapore has achieved excellent governance performance, Brunei Darussalam has good performance, Malaysia has fair performance; others, including Indonesia, have poor performance, and Cambodia and Myanmar remain in poor positions. Singapore ranks among the top three in the world and is certainly first in ASEAN, with consistent progress, despite a significant gap compared to other countries. The data shows that Malaysia, Vietnam, and Laos indicate improved progress by 2025, while concerns for other countries, including Indonesia, tend to decline. The Indonesian case appears contradictory, despite the sig-

nificant increase in corruption cases uncovered in 2025 compared to previous years, as discussed below. Perhaps, this situation has led the public to perceive the level of corruption in Indonesia as more blatant.

Table 1. The 2025 Corruption Perceptions Index (CPI) of ASEAN Countries.

No.	Countries	CPI	Progress	Rank
1	Singapore	84	Consistent	3
2	Brunei Darussalam	63	Consistent	31
3	Malaysia	52	Improve	54
4	Timor-Leste	44	Consistent	73
5	Vietnam	41	Improve	81
6	Indonesia	34	Decreased	109
7	Laos	34	Improve	109
8	Thailand	33	Decreased	116
9	Philippines	32	Decreased	120
10	Cambodia	20	Decreased	163
11	Myanmar	16	Decreased	169

Source: Transparency International (<https://www.transparency.org/en/cpi/2025>).

2.2. Latest Indonesian Highlights

In the first year of the Prabowo-Gibran administration, they have succeeded in uncovering scandals and mega-corruption. The Attorney General's Office has very quickly

proven its duties, for example, in **Table 2**. President Prabowo attended the handover of cash and confiscated state assets. He demonstrated leadership in saving natural and economic resources, which have long been suspected of being corrupted by elite figures in power.

Table 2. Disclosure of Corruption Cases by the Attorney General's Office of the Republic of Indonesia.

No.	Description
1	Scandal by individuals from the state-owned oil and gas sector involving private companies; estimated state losses reached Rp 285 trillion from the indicated cases for the 2018–2023 period (July 10, 2025).
2	Handover of Rp 13.25 trillion in cash to the Minister of Finance by the Attorney General for the Crude Palm Oil Corruption Case (October 20, 2025).
3	Forest exploitation case, in the form of Rp 6.6 trillion in cash from the collection of fines, along with the accumulated area of forest areas that were successfully re-controlled by the state of more than 4 million ha (December 14, 2025).
4	Illegal tin mining cases in Bangka Belitung cost the state economy Rp 271 trillion, involving individuals from the state-owned mining sector and private parties. The value of goods confiscated and handed over to the state was Rp 1.45 trillion (October 6, 2025).
5	Forest Area Regulation Task Force (PKH Task Force) has moved again to hand over Rp 11.4 trillion in cash to the State Treasury (April 10, 2026) and Rp 10.2 trillion (May 13, 2026).

Source: Compiled from various sources open to the public, including Kejaksaan Agung Republik Indonesia. Hubungan Masyarakat, retrieved from <https://www.kejaksaan.go.id/>.

The Corruption Eradication Commission (KPK) announced that it successfully uncovered various cases in 2025, totaling Rp 1.53 trillion (January 28, 2026). This figure is estimated to have come from sting operations (OTT) and the confiscation of evidence from corruption cases. The modus operandi of corruption cases handled by the KPK includes

state officials and key figures within their institutions colluding with private parties in connection with development and infrastructure projects, as well as the sale and purchase of positions and other forms of bribery. Those engaging in corrupt behavior are apparently not yet deterred by the fear of legal consequences, for example, in **Table 3**.

Table 3. Disclosure of Corruption Cases by the Corruption Eradication Commission of the Republic of Indonesia.

No.	Description
1	In the most recent case, in January 2026, the KPK uncovered two sting operations involving regional heads, one in Pati Regency (January 19, 2026), and the other in Madiun City (January 20, 2026).
2	The January–February 2026 tax bribery cases were uncovered at the North Jakarta (January 11, 2026) and Banjarmasin Tax Service Offices (February 5, 2026), and at a Customs and Excise office in Jakarta (February 5, 2026).
3	The KPK continues to carry out sting operations against several regional heads, namely Pekalongan (March 4, 2026), Rejang Lebong (March 10, 2026); Cilacap (March 13, 2026), and Tulungagung (April 10, 2026); Sukoharjo (July 11, 2026).

Source: Compiled from various sources open to the public, including Komisi Pemberantasan Korupsi (KPK). Berita, retrieved from <https://www.kpk.go.id/id/ruang-informasi/berita?page=1&month=&tag=&type=&search=>.

Both law enforcement agencies are expected to succeed, with the surprise of uncovering new cases in 2026 and beyond (see **Tables 2** and **3**). This is a source of optimism for the Indonesian nation, especially given the strong political will of the President to fight corruption without discrimination. President Prabowo has repeatedly warned in his speeches at various global forums that his government is combating corruption. International investment is expected to continue to establish economic partnerships, with legal certainty, political certainty, and Indonesia's current and future economic prospects.

2.3. Synergized IMIS

Consistency in building good governance requires a system to address the weaknesses of the previous governance system. The best way is to present the idea of IMIS synergy. This synergy exists between government institutions and business entities, both state-owned or regional-owned enterprises (SOEs or ROEs) and national and multinational private companies. IMIS synergy means collaborating to complement each other's differences, interconnecting in an inclusive management control system to create good governance for the government, corporations, and other types of business entities.

Several previous studies have shown the use of management control tools, namely integrated MIS, as corruption prevention tools. One study examined employee perspectives on the role of MIS in combating corruption in the Bulgarian context^[12]. The study results found that Information and Communication Technology (ICT) can support anti-corruption efforts^[13]. Another study explored and highlighted obstacles in the Indonesian government, concluding that the implementation of ICT supports corruption eradication^[14]. However, digitalization is considered to have failed to prevent corruption; organizational behavior factors and organizational structures indicate the existence of collusive practices or system deviations^[15]. A comparative study examined corruption control in Singapore through e-governance by the Corrupt Practices Investigation Bureau (CPIB), which could be adopted by the Corruption Eradication Commission (KPK) in Indonesia^[16]. Regarding MIS implementation in infrastructure project governance, the results identified organizational workflows, human resource readiness, and managerial support^[17].

The perspective of the previous study focused on MIS, specifically public management, and its use in addressing corruption. The depth of this study is the inclusiveness of institutional governance, particularly in the interests of public/government management and the interests of business entity management, using a synergistic, IMIS. What is the rationale behind this argument, and how is it applied to the issue of addressing corruption? The purpose is intended to present a critical review and concept of corruption eradication and prevention efforts, as a substantial discussion of corruption overcoming the problem. First, presenting the theoretical and practical rationale/argument of the synergy of IMIS, and second, the concept is discussed from the perspective of the process and structural framework of thinking. The benefit of this discussion contributes to governance in public institutions and business entities based on the principles of good governance and its law enforcement, not limited to the Indonesian context, but more broadly for every country experiencing serious corruption problems.

3. Discussion

3.1. Rationality

The dynamics and strategic issues of development management are highly complex. External management interests for development programs encompass economic, political, social, cultural, and natural resource issues, at local, national, and global levels. The design of an IMIS suite responds to management's own needs in executing national development programs. The success of any development program lies in the quality of project governance supported by an effective and sustainable management information system; it is not solely determined by technical management capabilities and the nominal budget provided by the state^[17].

Nine categories of management information system success factors were identified, namely organization and environment, strategy, project, scope, project manager and project team, stakeholders, vendors, clients and users, and monitoring and control^[18]. A set of MIS for regional and national projects is designed using these nine indicators to ensure effectiveness and sustainability. The goal is to ensure monitoring and control by government and business entities to ensure a project is effective and efficient, transparent, and accountable. At the applied level, adjustments to organiza-

tional workflows, human resource readiness, and managerial support are required^[17].

3.1.1. Agency Theory

The deepening of public institutional governance and corporate governance in various contexts is based on agency theory^[19, 20], so this theory is the first argument about the concept of IMIS synergy. Public institutions that act as principals are the community or are represented by the Legislative Institution, while the Executive group acts as an agent. The principal in a corporation is the General Meeting of Shareholders or the Board of Commissioners, and the Board of Directors and managers are the agents. The relationship between the principal and the agent is regulated in efficient contracts in fulfilling the concept of governance. The issues are agency conflict, information asymmetry, and agency costs^[21].

Integrated MIS, from an agency theory perspective, aims to resolve agency conflicts and information asymmetries between agents and principals, and between agents and agents. Corruption prevention, in this context, involves conflicts between agents on the government side and corporations or business entities. Corruption results in losses to principals, namely the interests of the people in public management and shareholders in corporate management. Agency theory explains that managing infrastructure projects helps the government overcome conflicts of interest between citizen groups, the government, and the private sector^[22]. On the other hand, information asymmetries that are difficult to overcome include deliberate data concealment by authorities and low public interest in public affairs^[23]. Thus, the synergy paradigm between public and corporate management aims to fulfill the efficiency contract^[24] between agents and their respective principals, preventing conflicts of interest and information asymmetry. This does have consequences, such as incurring agency costs for the operation of systems and standardization, technology, and investment^[25].

Agency theory within the concept of governance does not stand alone, depending on its focus and context. Fraud and corruption, from an organizational theory perspective, are the existence of organizational parties colluding, in this case, its relevance to organizational behavior. Furthermore, organizational behavior is conceptualized within stakeholder theory as being about moral responsibility, social contracts, and synergy between stakeholders^[26]. These basic theories are within the framework of institutional theory, in this

case, building partnerships between institutions and business entities with appropriate and effective technology for both parties^[27].

3.1.2. Business Experiences

The synergy of IMIS in public management with corporate management has not been identified by previous research. However, its rationale can be learned from inter-company business systems. A company synergizes with its business partners by redesigning and installing its MIS. The goal is to integrate all operational aspects directly with one another, including commitment and accountability for the performance of their business-to-business (B2B) cooperation contracts. This concept has been practiced and developed in modern markets, namely Interorganizational Information Systems (IOS) for inventory management^[28]. The relationship between suppliers and buyers is regulated by efficiency contracts derived from agency theory and channel management within the context of relationship marketing and business buyer behavior^[29].

This business experience, adopting behavioral business theory, positions the government as a “seller power,” meaning that business entities or partner companies, often referred to as “buyers,” must comply with the wishes of government management. Meanwhile, government power is exercised through a stakeholder theory approach, specifically to maintain balance and fairness^[30]. This theory argues that a company’s MIS system is designed to comply with the government’s wishes for synergy, when project and development cooperation contracts are deemed feasible and profitable for the company.

The ‘MyPertamina’ MIS application is a business experience developed by SOEs for implementation at all retail outlets. The system directly monitors eligible buyers for gasoline subsidies. The results of this MIS can be integrated into the government’s subsidy claims system. The MIS at a hospital business entity is integrated with the MIS at the Social Security Administration for Health (BPJS), potentially including controlling patient cost claims. These two examples serve as an analogy for how a synergistic IMIS design can be developed and implemented.

3.1.3. Good Governance Principles

The creation of an integrated MIS aims to uphold good governance in government institutions and business entities.

Therefore, MIS design is based on the principles of good governance in carrying out all management functions. The principles of the process are participation, legality, intensity, consensus, law and equality, responsiveness, leading to the achievement of efficiency and effectiveness, transparency, and accountability^[8]. Government parties holding project and program authorities and prospective business entities must first agree on synergizing their IMIS to ensure good governance is upheld. Of course, business terminology and project work are requirements in the agreement. Requirements become issues and challenges for stakeholders in developing collaborative relationships with multi-level stakeholder processes^[31]. Synergy is presented to eliminate conflicts of interest between them. In theory, it is reminded that the degree of good public governance determines the degree of good corporate governance^[7].

Looking at the Rp 8 trillion corruption case at the Ministry of Communication and Information Technology uncovered by the Attorney General's Office in 2024. The 4G Base Transceiver Station project that was supposed to be built by the project holder company turned out to be mostly fictitious^[32, 33]. This case would have been very difficult to occur if, at that time, the MIS for the management of the 4G Base Transceiver Station project was integrated and synergized between the Ministry and the Company. The argument is that the MIS at the project-holding company must first be tested for its level of good governance before contracting with the government. A practical note is that the project-holding company's MIS must first be tested for good governance before entering into a contract with the government. The intention to uphold good governance must begin with the government, as the authority in deciding on potential partners. The negotiation process for the mandatory use of a high-quality IMIS may be overlooked. However, if so, rest assured that any irregularities will be more quickly uncovered once the project begins due to the operation of the management control system and its SOPs.

3.2. Process and Structure

3.2.1. Political Will

The exposure of mega-corruption, proven now due to the strong political will of today's leaders, is not symbolic. Meanwhile, governance has consistently implemented state

instruments and government systems to prevent it, but they have not been effective enough. The idea of IMIS synergy is proposed to complement this.

"Here, agree with a certain apathy towards management that the best and strongest management information system will be meaningless, everything depends on the people who operate it. This statement can be countered by saying that a thousand paths can be taken by people who intend and commit corruption, but just a few steps of the management control system will uncover their fraud". One control work step is to place an IMIS that is synergized as an instrument and analysis unit.

The Prabowo-Gibran administration's political will now needs to be strengthened by equipping it with the necessary trapping tools. Formal affirmation is deemed necessary as a standard rule, either through a law or through a Government Regulation or Presidential Instruction. In reality, even without a formal order, it's not an obstacle; the issue lies in the awareness and commitment of public institution leaders to uphold good governance. Formal direction from the President and experts has been conducted in an organized manner, including a joint retreat with all central and regional leaders across Indonesia. Several national coordination meetings have repeatedly emphasized the President's mandate, both with subtle and explicit narratives. Nevertheless, the Corruption Eradication Commission (KPK)'s sting operations against government officials and other individuals continue to occur, providing crucial confirmation that a specific presidential decree is required.

3.2.2. Inclusiveness of Business Entities

A business entity exclusively provides for project management that is independent of other business operations. For corporations with multiple business projects, each project is centralized within a single management division. The divisional structure can be exclusive to a single company, a branch, a subsidiary, or a business division within a company. For non-corporate business entities, the exclusive management of one business entity per project is achieved, whether directly from the government or through a subproject within the company. Similarly, transactional systems and procedures in financial management are exclusively confined to a single bank account.

The exclusivity of a business entity is of interest to the government, where a set of MIS is used for monitoring and

control, and ultimately, as an accountability system. The system is integrated with a set of MIS within the entity, without government intervention in its operations. The monitoring and control system and the accountability system refer to efficiency contracts, namely regulations and legislation, in which project specifications are listed in the contract, while development specifications are contained in permits or natural resource governance agreements.

Substantive exclusivity also serves as a management control system to limit the potential for money laundering, bribery, and gratuities. Detailed practices also require limiting the financial operational systems and mechanisms and the exclusivity of bank accounts. For example, cash disbursements from the account are limited to petty cash needs, with other withdrawals made only by Giro or bank transfer. This mechanism requires an agreement with the bank, and of course, there should be no objections, as it also serves as a banking management control system.

3.2.3. MIS Ownership

Within the synergy concept, ownership of a set of MIS is flexible, whether by the government or business entities, depending on their objectives and technical readiness. The system's content is based on project management standards and procedures, and includes systems for financial management and accounting within the company, including cash flow.

Government-owned project management information systems are housed within business entities for their own operation, called government system to business entity system (GS2BES). Consequently, companies with an exclusive approach, project divisions, and branches experience difficulties synchronizing with the company's IMIS.

The second technique involves business entities preparing a dedicated MIS for project management, which also serves as a competitive advantage for their proposals during the tender process. The government assesses the reliability of the submitted MIS. The government then builds, adapts, or redesigns a new MIS, called business entity system to government system (BES2GS). Large companies present no obstacle; they already have a fully functioning IMIS. Companies holding large project tenders and natural resource management companies should be assessed on the credibility of their MIS.

The BES2GS option is risk-free, as long as the system's

quality has been tested for strength and reliability against the values of good governance and technical management. An objective assessment of the quality of the MIS should be conducted by an independent and credible institution. The next stage will also serve as a basis for improvements and enhancements based on the assessment results. For example, a redesign of the IMIS could align with the direction of changes and restructuring of the exclusive operational business system and the management information needs directly addressed by government authorities.

3.2.4. Testing and Auditing

MIS implementation is controlled through compliance testing by the respective Quality Assurance departments/units. Substantive testing is conducted by the Inspectorate in Regional Governments, the Inspectorate General in Ministries and Institutions, and Internal Auditors in business entities. Compliance and substantive testing are conducted periodically, at least annually. Independent audits are also conducted periodically in government institutions by the Supreme Audit Agency or the Financial and Development Supervisory Agency, in private business entities by a Public Accounting Firm, and in SOEs or ROEs by the Supreme Audit Agency or Public Accounting Firm.

From an agency theory perspective, agency costs do arise, but the benefits can be far greater for the company's shareholders and the state or the people, as its principal. It should be added that when a company chooses a Public Accounting Firm, it is preferable to choose one based on the government's recommended list. Furthermore, it adheres to the standards and ethics of public accountants, requiring a change from the previous one every year.

Regular and simultaneous testing and auditing across each function serve as a preventative measure and provide quick and accurate evidence of system irregularities and corruption. This is where the integrated MIS as an instrument and analytical unit for testing and auditing comes into play. The professionalism and integrity of the testing and auditing teams, across institutions, are crucial. The credibility of the audit and review teams and their institutions must be demonstrated when the Attorney General's Office and the KPK conduct investigations into specific corruption cases. They must be summoned as witnesses, and it is hoped they will not be named as suspects.

3.2.5. Relevant Development Projects in Indonesia

1. **Infrastructure Development:** The annual absorption of state and regional budgets for infrastructure projects is significant. Issues there include efficiency and effectiveness, transparency, and accountability^[17]. Therefore, it is suspected that budget markups occur frequently, project quality is substandard, work is outsourced to subcontractors, and conflicts of interest arise in the tender process. When a ministry or region takes the initiative to implement this synergy concept without waiting for presidential approval, it's expected to become a role model for other institutions. Here, it's simply a matter of the leader's will, while many potential project partner companies are ready with their IMIS to use the BES2GS approach.
2. **Natural Resource Down-Streaming:** This strategy began during the administration of President Joko Widodo and has been continued by President Prabowo. The mega-corruption cases uncovered by corporate individuals deviate from the natural resource management system. The methods of misappropriation include: under-reporting of production and manipulating tax and royalty obligations; hidden product pricing and manipulating government-subsidized goods; and rent-seeking in supply and distribution management. The BES2GS approach is considered most suitable for development projects undertaken by state-owned enterprises (SOEs) and national or multinational private companies. These are large, or even quite a few, giant corporations, whose IMIS should already be robust.
3. **The Free Nutritious Lunch Program (MBG):** One of the flagship development programs, it is considered to have successfully accelerated its acceleration, with the benefits felt by the people, both socially and economically. By the time the MBG program is completed, it is estimated that it will absorb hundreds of trillions of rupiah in the state budget annually. The MBG program involves numerous business entities, managed through different foundations in each region to oversee small and medium-sized businesses as food producers. IMIS synergy for the MBG will be effective and efficient using GS2BES, a single MIS design for use by thousands of business entities.

4. **Development of the Merah Putih Village Co-Operative (KDMP):** KDMP enterprises are a national project, with one cooperative unit per village and urban village. The goal of KDMP is to become the backbone of the national economy, based on rural and urban village communities. The financial consolidation of KDMP enterprises is estimated to reach hundreds of trillions of rupiah when they are fully operational and have effective membership. The current issue is the level of public trust in their governance, driven by the experience of Village Fund corruption cases. GS2BES should be implemented immediately as a single MIS system designed for use by approximately 80,000 KDMP units.
5. **Other Projects or Programs:** When there are development program elements that have significant value to the state's finances, social affairs, and national economy, that's where the public management information system and its business entities are synergized. Examples include the infrastructure project for the Indonesian Capital City in Kalimantan, the development of food self-sufficiency through the Food Estate by SOEs or the private sector, the public housing development project of 3,000 units per year, and other significant projects.

4. Implication

4.1. Governance

The concept of IMIS synergy has implications for the practice of public institutional governance and corporate governance, in both internal and external institutional management functions. The paradigm of synergy management between government and business entities is inclusive governance in collaboration, namely organizing all activities through interaction and communication between institutions and organizations. Inclusiveness includes the working structure and infrastructure of the main ideas that are the focus below. Where each of the original objectives is to fulfill the efficiency contract in agency theory and its implications for agency costs^[21, 25], as well as the outcomes of other theories, namely institutional, stakeholder, and organizational^[6, 27, 30].

4.1.1. IMIS Set Design

Integrated MIS synergy is a rational and realistic approach in the era of advances in information technology-

based management information systems and the Internet of Things (IoT)^[34, 35]. Every government institution and large corporation has an integrated MIS, which has implications for synergizing the work of experts in information technology and IoT systems. The ability of each to provide a comprehensive IMIS suite is unquestionable, with the only issue being the agreement on the preferred approach, namely the GS2BES or BES2GS approach. Determining the approach requires an inclusive system design, so adaptation is carried out by redesigning the existing IMIS suite. In today's era of technological advancement, it is possible to adopt Artificial Intelligence (AI) technology within the system^[36], as long as the legal and formal aspects do not disrupt the system's content.

4.1.2. Management Control

At the implementation level, a governance and management system fosters an organizational culture that prioritizes efficiency and effectiveness, with transparent and accountable work. Operational procedures and standards are developed as an adaptation of management synergy to advance towards inclusive good governance. Departmental work patterns in carrying out their respective testing and auditing functions further enhance their credibility. Those who disregard the values of professionalism and integrity face legal risks when corruption cases are discovered by the Attorney General's Office or the KPK. The discussion explained that the concept of synergy has implications for the practice of supervision and enforcement according to the management control system, in many cases of mega-corruption.

The corruption case in tin governance, which is managed by a state-owned enterprise, demonstrates very poor governance practices, including financial report manipulation, budget inflation, and document falsification presented to regulators^[37]. This case demonstrates that management controls were not implemented by the regulator, namely the government, before the case was revealed, resulting in the Attorney General's Office taking action. The manipulation of financial reports indicates that the public accountant's role violated the code of ethics or that its credibility was questionable. The budget inflation and document falsification indicate a lack of integrity or under-qualified competency on the part of the company's Internal Auditor. The regulator, in this case the Ministry of Energy and Mineral Resources, failed to detect these irregularities, indicating either blocked

access to management information or a problem with the Inspectorate General's job authority.

The corruption case in the 4G BTS project, where nearly 70% of the BTS were fictitious, while the infrastructure development budget had been paid by the government to the project holding company^[32]. This case indicates that the credibility control system and management of the project holder were not implemented during the project tender process. Similarly, during the project implementation, it can be estimated that the role of the Inspectorate General in the Ministry was not functioning properly. In turn, the Attorney General's Office uncovered the corruption, although the money that could be confiscated was not comparable to or still far from the amount of state losses. Thus, in many similar cases in the regions and the central government, it has been confirmed that infrastructure projects smell of corruption involving institutional leaders and private parties who hold projects.

4.1.3. Public Control

One of IMIS's characteristics is transparency, a principle of good governance, which means that management information is accessible to the public. This implies that the role of each individual, both within institutions and companies, as well as the role of community organizations, plays a role in monitoring the work and performance of the government and related business entities. Theoretically, the transparency of management information determines its accountability. In this context, the concept of IMIS synergy facilitates the role of each individual or group in public control of governance over projects. Observations show that many corruption cases discovered by the KPK are based on reports from the community or non-governmental activists.

Therefore, the GS2BES or BES2GS approach in its development must be designed so that management information is accessible to the government itself, and to the public for certain types of information. At the very least, Public Accountant Audit Reports for companies holding infrastructure and development projects must be published, even if they are not publicly listed companies. This message reminds us within the MIS paradigm that all individuals working within the system are responsible for the substance of their work. On the other hand, it cannot be denied that system deviations often occur due to intervention at the elite level of power.

The implication of this phenomenon is that the infor-

mation system in law enforcement agencies provides MIS that can be accessed by the public with highly confidential protection. This MIS concept is separate from the concept of synergy, meaning independence; that is, only integrated within the context of public services. The IMIS innovation allows for the construction of synergy between the Attorney General's Office or the regional High Prosecutor's Office with the KPK, to prevent duplication of services and important information. The existence of this service system addresses the difficult position of individuals within organizations experiencing pressure from power, and is useful for community groups concerned with public management governance. The implementation of a violation reporting system that is regulated easily, accurately, and confidentially provides an opportunity for employees or the wider community to report suspected acts of corruption or abuse of power, without fear of retaliation^[37].

4.1.4. Inter-Institutional

An equally important practical implication of IMIS is its impact on inter-institutional management of non-leaders of development projects. In this context, it can be accessed by the Central or Regional House of Representatives (DPR) within their supervisory and budgetary functions. Oversight of government and companies refers to the concept of the relationship between principal and agent in fulfilling efficiency contracts^[7, 19, 24]. The management information and analysis obtained are used for supervisory actions. Commissions in specific areas related to the project can directly summon them if there is information indicating regulatory violations, especially suspected budget irregularities.

Beyond this, the House of Representatives' authority is crucial in supporting and implementing joint initiatives with the government to realize the concept of IMIS synergy. Furthermore, it is deemed necessary to establish an internal MIS for this institution as a reporting service for public complaints, similar to the information systems in law enforcement agencies. The goal is to monitor cases in the law enforcement process, not to intervene in the substance of the law and the judiciary.

4.1.5. Law Enforcement

In many cases, corporate fraud is viewed as an internal problem, thus separating it from the terminology of corruption of state funds. The concept of synergy changes this

perspective, defining fraud by anyone within a corporation directly involved in government projects and development as a criminal act of corruption.

The criminal law definition of corporate fraud encompasses all formal, direct and indirect actions committed by individuals within their responsibilities, not limited to the object of corruption but extending to criminal processes, such as participation in document falsification, participation in abuse of power, embezzlement of assets, and other activities that result in state losses^[37]. The MIS paradigm serves as a management instrument that encompasses standard operating procedures, verification and validation of activity and financial transactions, authorization documents, and their organization. Theoretically, the philosophical relationship between criminal law and business law is inherent, but in practice, the relationship is coherent. This theory explains that the synergy of MIS also has implications for law enforcement practices. All management information in the system, both textual and documentary, is evidence to determine whether or not there has been unlawful action by the operator and his/her authority.

4.1.6. Management Behavior

The MIS, with its SOPs, was established with the goal of ensuring everyone involved complies with the rules and system. However, human factors have overpowered the system and its organizational and institutional structures. The role of the MIS is intended as an instrument to correct and build an organizational culture that transcends individual selfish interests. Organizational culture is built by the collective behavior of individuals or the organization itself, thus reflecting management behavior. In practice, organizational behavior is guided by its leaders, using managerial instruments, of which the MIS is a key tool.

In practice, corrupt behavior is largely driven by the attitudes of organizational leaders, especially at the highest levels. Paradoxically, such management behavior is confirmed by the fact that the corruptors caught are institutional leaders, accompanied by their subordinates and even operational staff. This focus urges everyone, without exception, within their respective organizations to recognize that deviating from the MIS is tantamount to damaging their organizational culture. The risk, as mentioned above, is that a good culture frees everyone from legal issues, or the alternative, in a corrupt culture, it is to have the courage to report to law enforce-

ment^[37]. If so, everyone will not speculate about deviating from IMIS, and the subsequent positive impact will be good governance-based management behavior.

4.2. Economic Development

4.2.1. Economy and Welfare

The success of the synergy concept in the governance of government institutions and business entities reflects a corruption-free country, as indicated by the good governance index, including the CPI. This understanding guides practices in Indonesia and other countries facing corruption-freedom issues, contributing to the advancement of national and global development and economic progress. This perspective explains the concept that IMIS impacts the good governance index in public administration and corporations, which has direct implications for the economy and public welfare^[7].

This synergistic management approach encourages implementation in Indonesia and offers opportunities for various countries in their efforts to achieve the global good governance index. For example, the economic implications can be predicted: the investment climate of top multinational companies in a country will tend to improve as a result of improved governance performance. Change and globalization trigger economic uncertainty, and both developed and developing countries are seeking forms of governance to achieve economic advantage and sustainable growth^[38]. The results of investment growth have an impact on economic growth, thereby increasing the welfare of society.

Indeed, development and economic investment projects are vulnerable to environmental implications. Therefore, IMIS plays a key role in managing natural resource governance, broadly encompassing environmental management and large infrastructure projects. The value of state losses is not solely the nominal value of corrupt practices, but also the environmental impacts of deviant and corrupt development and infrastructure projects that harm the state and its people. This discussion was confirmed by the major natural disaster that occurred in late November 2025 in several areas of West Sumatra and North Sumatra Provinces, and the majority of Aceh Province. One cause was forest destruction caused by the misconduct of several corporate concession holders. This case and other cases in other areas have been handled

by the Attorney General's Office together with a Task Force formed by the President. On the contrary, the best hope is that clean governance in managing natural resources and the environment will have implications for the welfare and prosperity of its people. Likewise, the impact of environmental damage, which also results in climate change and biodiversity in the regions bordering Southeast Asian countries, can be eliminated and avoided in the future.

4.2.2. Development of Southeast Asia

Several studies in ASEAN have shown that the corruption perception index has a negative and significant impact on economic growth^[9–11], and therefore must be carefully understood from a sustainable development perspective. Practically, these findings can be analogized to business freedom, with deviations from regulations and corrupt behavior, while making it easier for businesspeople to transact freely in their industries, but this ignores the losses to the state and the people. As a result of these governance deviations, the human development index directly impacts the country in question, which is not in line with the direction of development, which is to improve the standard of living of its people^[7, 20]. On the other hand, it is emphasized that the Human Development Index (HDI) on FDI in ASEAN is stated to have a positive and significant impact^[9], from which economic growth is achieved. Returning to the aforementioned conceptual explanation, good corporate governance can improve the welfare of communities in the countries where the companies operate^[7].

The positive and crucial implication of large multinational companies implementing good corporate governance principles is that this can only occur if the national government also strictly upholds the principles of clean governance. From this perspective, FDI is growing in every ASEAN country, acting as a strategic moderator that drives economic growth^[10]. Finally, it can be summarized that Indonesia's success in establishing clean governance can have direct implications for the economic development of the ASEAN region and indirectly improve the HDI in general. Furthermore, when every Southeast Asian country, like Indonesia, makes similar efforts to continuously improve its governance by consistently eradicating and preventing corrupt practices, this synergistic IMIS concept presents an opportunity for them to adopt, develop, and implement.

5. Conclusions

5.1. Prevention and Eradication of Corruption

The idea of IMIS synergy is proposed as an instrument for public and corporate management or other business entities to prevent potential corruption early, including fraud prevention for companies or business entities. Furthermore, the role of MIS in the management control system as an organizational instrument in working is subject to integrated SOPs to guide successful management performance.

The rationale of the IMIS synergy concept refers to agency theory and its contextual relationship to stakeholder theory, organizational theory, and institutional theory, including organizational behavior theory. Its practical arguments are demonstrated by business experience and the principles of good governance for both public and corporate governance and other related business entities. This theoretical and practical paradigm as an argument is a scientific truth, although it has not been specifically tested/confirmed in the practice of public institutional governance.

Implementing the concept of synergy requires political will, particularly from the President, in the form of specific provisions binding on leaders in public institutions in exercising their official authority. In fact, without presidential provisions, any institution can implement them, and when they emerge, they can serve as role models for management innovation. Business entities, especially corporations, provide exclusive business platforms for government projects, even if they have various business sectors. This is a normative aspect of management strategy in its business orientation. The subsequent practical structure regarding ownership of a set of IMIS is flexible, with the BES2GS or GS2BES approach regulated contractually according to the classification of project types and relevant development.

Structural aspects of a management control system include testing and auditing, which must be carried out consistently and responsibly by its staff. This means that this function is often considered ineffective in certain institutions, leading to corruption cases. Testing and auditing are seen as preventive measures against corruption and fraud, as well as being a management obligation within the accountability system. Departments or institutions with testing or auditing authority are separate from government institutions and business entities. They operate simultaneously and period-

ically to ensure the management control system and good governance run as regulated by SOPs.

Any findings of non-compliance with the system should be suspected—the initial indication of irregularities or corrupt practices. Investigation of these allegations constitutes law enforcement, demonstrating the synergistic function of IMIS in eradicating corruption. Information and documents within the system are believed to be easily found as evidence for law enforcement officials to determine whether the incident is merely an administrative and ethical irregularity or a criminal act of corruption. Therefore, individuals within organizations who act as compliance examiners and auditors in government agencies and companies are the primary witnesses in investigations and inquiries. Whether they become witnesses or suspects depends largely on the evidence supporting their responsibilities as controllers of the management system. Indeed, cases of corruption in government or fraud in companies are caused by the behavior of the organization and its leaders, not solely by a weak system. Given these conditions, the final conclusion is that IMIS synergy is a management tool for preventing corruption early on. When testing and auditing instruments are used together with it, the IMIS set can be proven to be sharp as an instrument for eradicating corruption by law enforcement institutions.

5.2. Governance and Sustainable Economic Development

The implementation of the synergistic IMIS concept has implications for the fulfillment of good governance principles, both for the government itself and for government-partnered business entities. The focus is on improving and developing IMIS set design, management control, public control, inter-institutional management, law enforcement, and management behavior. The universality of the integrated IMIS concept is summarized in the argument above, as well as in its operationalization. This means that the highlights of Indonesia's case in governance and development practices are applicable everywhere.

When implemented by ASEAN countries and their related companies, it will first significantly improve their country's CPI. Clean governance in sustainable development improves public welfare, including increasing the HDI, within the country itself and indirectly for surrounding countries.

Analogously, minimizing state losses creates room for improving people's living standards. HDI performance stimulates increased FDI, where FDI in each country creates new FDI opportunities among Southeast Asian countries. The argument is that investors see opportunities for economic efficiency and effectiveness in reaching potential markets. This conclusion perspective can be formulated that increasing CPI performance indirectly increases economic growth in the Southeast Asian region, through HDI and FDI performance.

Future Research

This case study and discussion are limited to conceptualization with practical ideas, and future research is expected to emerge from this. For example, quantitative research using primary data to develop constructs can observe potential variability and hypotheses, then test them. Exploratory research with a qualitative approach for project and development companies, and a pragmatic approach, are also possible. Furthermore, when plans are already in place or implemented, with results from institutional and corporate governance, researchers are given the freedom to develop conceptual frameworks and methodological approaches.

The disclosure of corruption cases in Indonesia may differ from other ASEAN countries. Studies that present concepts for eradicating and preventing corruption present an opportunity for researchers, whether related to IMIS or other significant points. Singapore, for example, has successfully established a clean government with excellent performance, presenting an opportunity for researchers, with the hope that the results of the concepts can serve as a reference for other countries.

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Conflicts of Interest

The author declares no conflict of interest.

AI Use Statement

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