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by An. Muh. Ikbal dkk

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UNIVERSITY OF NATIONAL AND WORLD ECONOMY

The Spirit Makes The Power

Critical Dramaturgy Approach: Research Epistemology in the Field of Fraud Action Study

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Abstract

This paper aim to provide an epistemology and method constructions in conducting research in the realm of disclosure of fraud actions and behaviors in financial and organizational management. We tried this paper to juxtapose the dramaturgy approach included in the humanistic interpretive paradigm with the critical paradigm. Various emerging perspectives lead to the unification of the two realms of the subjective paradigm. The realm of critical theory provides a condition that there is something wrong with reality today. Various fraud actions are indeed wrong and have a negative impact on people's lives, thus the fraud realm can meet the criteria of critical theory. This Critical-Dramaturgy uses the concept of critical dramaturgy by trying to solve and dismantle the theatrical layers of the actors in designing the fraud action in the process of financial and organizational management. Using critical Dramaturgy is an attempt to introduce how drama fraud is presented by developing the concept of the theory of spectacle theatrics, as a masterpiece in organizational studies, which leads to the field of sociology. This paper contributes to the arrangement of research epistemology and method related to critical dramaturgy in the realm of fraud behavior.

Keywords: interpretive, dramaturgy, critical theory, critical-dramaturgy.

JEL: M41, H83, B52, B15.

1. Introduction

The act of fraud, wrongdoing or corruption is carried out in secret, involving some actors and full of drama. This drama is like a series of interactions between individuals and groups that are interrelated to each other. The drama shown had been answered by Goffman (1956). Goffman specifically emphasizes the symbolic nature of human interaction and the change of meaning among people through symbols. According to him, within the same self-there is the turmoil of conflict between human self which is spontaneous with its social demands. To maintain trusted and undoubted appearances, humans are required to give performances in front of people (Goffman, 1956). Accounting research as a branch of social science is inseparable from individual actions in business decision making, which has fraudulent content. The impact of this fraud is certainly detrimental to many parties, both the capital owners and the general public, thus there is clearly something wrong with the current social reality. Many studies have shown that fraud or corruption has a 'toxic' effect on society (Bussmann, 2015; Li, Gong & Xiao, 2016; Bowser, 2017; Corbacho, Gingerich, Oliveros & Ruiz-Vega, 2016). Corruption affects economic growth, investment and government expenditure (Huang, 2016; D'Agostino, Dunne & Pieroni, 2016; Shuaib & Ndidi, 2015) hurts poor people and exacerbates income inequality and poverty (Batabyal & Chowdhury, 2015; Enowbi & Asongu, 2015; Ünver & Koyuncu, 2016; Gamu, Le Billon & Spiegel, 2015), reduces

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2 firm efficiency, and increases transaction costs in doing business (Smith, 2016; Nguyen, Doan,
3 Nguyen & Tran-Nam, 2016; Hanousek, Shamshur & Tresl, 2017; Prasad & Shivarajan, 2015;
4 Hoffman, Munemo & Watson, 2016).
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7 The field of research that raises the issue of fraud or corruption has been widely carried out
8 and has quite large developments in the last 30 years, this is driven by the introduction of corruption
9 index ratings for countries in the world, which increasingly foster interest in studies related to
10 impact, prevention, eradication and disclosure of facts of fraud fraud. Ratings those conducted by
11 Transparency International have led to quantitative analysis about corruption in various countries
12 (for example Huang, 2016; D'Agostino, Dunne & Pieroni, 2016; Gamu, Le Billon & Spiegel, 2015).
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14 In line with this, the growing interest of scientists to explore studies on violations of ethics in
15 organizations, especially wrongdoing, fraud and abuse of authority in organizations in advanced
16 democracies which are called "clean countries" (Zhao & Xu, 2015; Ionescu, 2016; Lio & Lee, 2016;
17 Graycar & Monaghan, 2015), who want to explore the causes of the state as a clean country. On the
18 contrary, there are also various studies on the "danger zone" as countries with conditions that are
19 very vulnerable to corruption (Yang, 2017; Düvell & Lapshyna, 2015; Vadlamannati, 2015;
20 Mietzner, 2015).
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29 Despite empirical research has been conducted, gap research remains. Empirical research is
30 oriented at the macro level which has contributed to increased knowledge of causal relationships
31 between various immoral actions such as wrongdoing, abuse of authority, fraud, corruption that are
32 associated with other concepts such as the economy, social system, religion, national income and
33 violations of the legal system. Enough opportunities for developing more specific research, the
34 disclosure of facts and reality, this makes the research gap is quite extensive. Starting from seeing
35 the reality of what happened behind the corruption behavior. This research gives opportunities to
36 explore reality of how actors regulate scenarios, the efforts of actors to use their authority for
37 personal interest, position fraud, and other unethical behavior. Qualitative studies are oriented to
38 corruption cases, usually driven by curiosity on the reality of fraud, on ongoing scandals, and this is
39 a future research opportunity (Mietzner, 2015; Stevens, 2016; Torsello & Venard, 2016; Cervero-
40 Liceras, McKee & Legido-Quigley, 2015), with various approaches in exploring the experience of
41 actors (Phenomenology), daily behavior (Ethnomethodology), opening the drama screen
42 (Dramaturgy), defending the oppressed caused by corruption (critical) and grounding theory
43 (Grounded theory).
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2 Reflecting on the conditions above, it seems that something is being saved behind the stage
3 "backstage" by actors, thus we try to unravel a scenario that is done by the collaborating actors, in
4 the form of "theater performance" a masterpiece that can provide spectacles for the community,
5 through a critical dramaturgy approach. This paper tries to build an epistemology of the ontology of
6 fraud that occurs, by identifying fraud actions by building a critical dramaturgy research model.
7 Critical views are required to contribute to the correct and clear norms in society to strong criticism
8 and transformation, especially the transformation of eradicating fraud and violations of ethics and
9 law enforcement that occur in society. The implication of this paper is to open space for researchers
10 who are interested in conducting various case study research related to fraud actions, thus the model
11 we build in this paper is one of the useful references. Reference of the use of this critical dramaturgy
12 model can contribute to qualitative research in developing a research model based on fraud actions.
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15 Parts of this paper will be presented in two substantive sections, each of which focuses on
16 the path used to construct and present critical dramaturgy methodology in research based on fraud
17 action. In the first part, we present how the critical realm can be adopted by an interpretive
18 approach, by combining it with dramaturgy, thus it is enabled to conduct research that is truly
19 interesting for Fraud researchers, and which can ultimately lead to social responsibility in
20 eradicating fraud. The second part is building a critical dramaturgy approach and methodology, by
21 referring to the views of Goffman (1959), Boje, Oswick & Ford (2004) and Nietzsche (1974). The
22 last part is drawing conclusions and opportunities for research to be carried out.
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24 25 26 27 28 29 30 31 32 33 34 35 36 37 **2. Non-positivistic research paradigm**

38 Kuhn (1970) places a paradigm in the context of "search" understanding in conditions and
39 situations where there is no agreement on social science research related to theories, concepts, and
40 methodologies. Therefore, there is no most correct paradigm in the social sciences; there is only a
41 paradigmatic phase that is constantly developed dynamically. Kuhn (1970) argues that with a new
42 perspective on thinking, a scientist can create new methods, new instruments and find new research
43 locus in accordance with the change of the time, and the demand of the community.
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50 51 **2.1. The paradigm in the schools of ontology, epistemology, and methodology**

52 The term Paradigm was originally known as an expression that was first used by Thomas
53 Kuhn with the aim of presenting a reason and conceptual framework for solving problems and
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1 finding solutions. Kuhn gives meaning to the term paradigm as integration between issues,
2 problems, concepts, methods, and variables. The paradigm refers to the research culture in the form
3 of a set of beliefs, values, and assumptions used by the community of scientists in conducting
4 research (Kuhn, 1977). From a philosophical perspective, paradigm consists of views on the nature
5 of reality (i.e. ontology), then whether it comes from external or internal which has some
6 characteristics such as wanting to know, and how to solve the problem (i.e. epistemology), and
7 “which” approach and discipline create that knowledge (i.e. methodology).
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Ontology and epistemology pay attention to the influence of one’s perspective on reality. Ontology is claims and assumptions on the characteristics of reality, what appears to be a reality, what community that builds a reality and how the community interacts. Blaikie (2007) describes that ontology is science that describes an "existence" that explains the nature of the reality of an object (shaped, really exists and feels) or is more directed towards subjective (meaning formed by the human mind). The aspect of ontology in a qualitative approach is a reality that is understood as a subject, based on human perceptions and experiences that are always changed in context and time. In contrast, the ontology aspect in the quantitative approach is the social world which is present as a separated or objective reality.

Epistemology is the science of methods or patterns to gain knowledge about reality, how the reality exists, how the reality and criteria that should be fulfilled are explored in order to be positioned as a science. Chia (2002) describes epistemology as “how and what it is possible to know” which is reflected by a reliable and verifiable method. Therefore, epistemology is related to how the researchers know the reality and how reality should be represented or described.

2.2. The axis of the paradigm: positivist and non-positivist

The Positivism paradigm is understood as a paradigm or research approach that absorbs the doctrine of science that the reality is "value-free" or a researcher does not merge with the object of his research. Most exact and science scientists agree and support this understanding. The Stand-alone reality, separate from researchers, is found in various research opinions, books, works, and other scientific writings (De Jong, Dirks & Gillespie, 2016; Harding & Trotman, 2016; DeZoort & Harrison, 2018; Edelson, Alduncin, Krewson, Sieja & Uscinski, 2017; Hoffman & Schwartz, 2015). Positivism assumes truth as apriori that can be found through methodology and strict and careful

1 observation and can be proven through methodology repeatedly. Positivism views theology and
2 metaphysics as out of date or imperfect knowledge models (Comte, 1975).
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5 Scientists are faced with a question if positivism is not the only approach or paradigm, will
6 there be an alternative to the positivism approach? From the various perspectives revealed earlier
7 related to the definition and meaning of positivism, the alternative is the opposite, where the
8 position of ontology is not to value-free, the researcher is not separate from the object and the
9 reality. The philosophers' views of the 1970s called it a non-positivism approach. However, some
10 scientists argue that the opposite of the positivist paradigm is that rationalism that bases an
11 understanding of truth must be proven through proof of the fact of reality, not on the basis of
12 empirical clues and mathematical logic (Hollis, 1994). This is caused by the rationalist scientists
13 play a role in forming a reality constitution that deepens the idea of thinking using his mind.
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21 In the late 19th century an anti-positivist movement was born to oppose the dominance of
22 positivism. The scientists Dilthey (Wilhelm Dilthey: 1833–1911), Ricky (Heinrich Ricky: 1863–
23 1936) and Weber (Max Weber: 1864–1920), declared the failure of positivism in respecting
24 fundamental experiences in the life journey of reality, failure to capture physical and mental order
25 and disregard important experiences that reflect characteristics of the phenomena of human life.
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31 **2.3. Interpretive: a non-positivism school of the humanistic paradigm**

32 The interpretive paradigm was born as a dimension of human psychology or could be called
33 the humanistic paradigm. This humanistic paradigm began to emerge in social research with the
34 initial view of Kuhn (1970) which laid the basis of the paradigm of science, whose birth was
35 strongly influenced by anthropological studies which sought to understand the social and cultural
36 community within, how to understand "other people" who are culturally different from other
37 approaches, those who try to feel and explore to "stand in their position", "Look through their eyes"
38 and try to feel through narration "feel their pleasure or pain". The interpretive paradigm approach
39 starts with discovering the facts and truths of a social condition that is explored from other people's
40 experiences. This interpretive approach is a construction study that explains the flow of human
41 behavior in a complex and detailed way through direct observation without going through other
42 media or other sources (Newman, 1997).
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52 The interpretive approach views a fact as something unique that has a specific context and
53 meaning as a flow in seeking truth from social facts. Moreover, interpretive views that facts and
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2 reality are liquid, not rigid and more subjective. This fact is inherent in the meaning of the objects
3 being studied. A fact stands neutral and impartial¹, facts are explained as they are without any
4 engineering or disguising the actual conditions. Fact is a specific ornament that arises from the
5 meaning of the object under study in social conditions, while the existing social system contains
6 very large ambiguities, depending on conditions, feelings, emotions, and experience of the subject
7 (Newman, 1997).
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12 Scientists agree that the interpretive paradigm or other constructive methods dominantly use
13 qualitative approach (Taylor, Bogdan & DeVault, 2015; Padgett, 2016; Thorne, 2016; McNabb,
14 2015; Flick, 2017; Yanow & Schwartz-Shea, 2015). Willis (2007) confirms that “interpretivist tend
15 to like qualitative methods such as case studies and ethnographic studies”. In line with Willis's
16 explanation above, research with a qualitative paradigm results in more in-depth research so that
17 readers understand in depth the context of the story being conveyed. Interpretive paradigm
18 “describes a world where reality is socially constructed, complex, and always changed”.
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26 **2.4. Dramaturgy**

27 One of the integral parts in Interpretive is Dramaturgy. The dramaturgical approach is a
28 school developed by sociologist Erving Goffman (1922-1982). This approach begins from an
29 understanding of various aspects of the study of sociology, anthropology, and communication,
30 especially those pioneered by George Mead and Herbert Blumer. Goffman’s dramaturgy approach
31 is based on Mead’s concept of meaning, language, though, which later was formulated by Blumer
32 into what he called symbolic interactionists (Griffin, 2004).
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38 One symbolic interactionist premise is that meaning arises from social interaction which is a
39 two-way interpretive process, and the focus is the effect of interpretations of actions being
40 interpreted (Griffin, 2004). In this case, Goffman centers an interaction to “interaction order” which
41 involves structural components, processes, and products of social interaction. Goffman specifically
42 emphasizes the symbolic nature of human interaction and the change of meaning among people
43 through symbols (Goffman, 1956). According to him, within the same self, there is the turmoil of
44 conflict between human self which is spontaneous with its social demands. This kind of conflict
45 requires us not to hesitate in doing what others expect us to do. Human appearance must be perfect
46 and not defective in the view of the public, thus to maintain an appearance, then humans are
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55 ¹ treat people fairly
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1 “demanded” by circumstances to give a performance in front of an audience (Goffman, 1956). This
2 is a matter that became Goffman’s focus when exploring his concept using metaphor dramaturgy,
3 which is a concept that views social life as a series of performances that are similar to drama
4 performance on the stage (Mulyana, 2010).
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8 The focus of the dramaturgy approach is not what people do, not what they want to do, or
9 why they do it, but “how they do it”. Burke (1945) views an action as a basic concept in
10 dramaturgy. His views on human action are consistent with what was developed by Mead, Blumer,
11 and Kuhn. Specifically, Burke (1945) provides a different understanding of action and movement.
12 The action consists of intentional and purposeful behavior, a movement is a behavior that contains
13 meaning and is not intended. Unlike the objects and animals that have movements but do not have a
14 purpose, Burke (1945) also views individuals as biological and neurological beings distinguished by
15 behaviors that use symbols, namely the ability to act. A person can talk or write about something,
16 thus the language functions as a vehicle for actions. Because of the social needs of the community to
17 work together in their actions, then the language shapes the behavior. The proper understanding of
18 human behavior must rely on action, dramaturgy emphasizes the expressive/impressive dimensions
19 of human activity. Burke sees action as a basic concept in dramaticism (Griffin, 2004).
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31 3. Toward critical dramaturgy

32 3.1. Understanding the critical theory and critical paradigm

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Critical paradigm is actually born from the development of a critical theory which historically could be compared with some classical critical theories of the Frankfurt school. Some critical theory scientists such as Marcuse, Horkheimer, and Adorno are early thinkers who used scientific research that analyzed data and tested propositions that came from Marxist thought. In his book **one of the founders of the Frankfurt school and the “Critical Theory”** by Horkheimer (1982), it gives an understanding of critical theory, he defines the term:

(Critical theory) seeks human emancipation to liberate human being from the circumstances that enslave them.

Critical theory was born as a resistance effort and an effort to seek liberation from the trap of oppression, critical theory promoting the liberation of society from the things that enslave their lives. Critical theory is very contrary to other traditional theories that provide flexibility for the

1 4 status quo, while critical theory strongly opposes the status quo and fights for the liberation of civil
2 society (Asghar, 2013). emergence Critical theory is also driven by a social system that has
3 conditions where there are parties who get discrimination in terms of; religion, ethnicity, education,
4 economy, social justice, gender, and all social systems. Horkheimer (1982) provides terms or
5 criteria for the adequacy of the use of critical theory in solving social problems:
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- 7 - The critical view must be clear that there is "something wrong" with social reality,
8 something that is considered violating, both violating from an ethical, moral and legal
9 perspective.
- 10 - Critical views must provide ways to make changes and improvements.
- 11 - Critical views must provide critical norms in efforts to change and transform.

12 Horkheimer's explanation of the critical theory criteria above makes critical theory as a
13 "messenger" in three aspects; not only to identifying the problem, but more than that critical theory
14 "given the task" to ensure that finding ways to solve the problem, there are norms values in giving
15 criticism for the process of change. Horkheimer's view was influenced by Marxist ideas about
16 economic supremacy in social life. However, two scientists, Kincheloe & McLaren (2000) disagree
17 with Marx's idea, that not only suppression of economic injustice, but also other social aspects such
18 as; race, gender, religion, and sexual domination.

19 Many scientists considers and acknowledge that critical theory is born from the thinking of
20 the Frankfurt school. Almost all philosophical approaches for practical purposes could be under the
21 auspices of critical theory such as the liberation effort from discrimination in terms of ethnicity,
22 religion, gender and sexual discrimination (Bohman, 2013). Many opinions are different, because
23 the critical theory is interpreted by scientists with different views, and therefore, technical
24 interpretations must be avoided to avoid any debate (Kincheloe & McLaren, 2000). This view of
25 Kincheloe & McLaren (2000) refers to some critical theoretical ideas including classical critical
26 theory which approaches the theory of Karl Marx (Neo-Marxist Theory). Even this understanding of
27 critical theory follows from the post-positivist paradigm which separates itself from the Neo-
28 Marxist Theory but a positivist paradigm born in the insistence of conventional rigidity and still
29 adopting the great narrative opposed by Post-Modernism. Some are critical theories that reject the
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2 concept of objective (positivist) research and criticize the socio-cultural-political system and social
3 systems that exploit the proletariat².
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5 Denzin & Lincoln (2009) tends to adopt all opinions and try to combine them to have the
6 characteristics of critical theory in the view of them. Both consider that other critical theoretical
7 views such as the study of ethics, Marxism, feminism and cultural discrimination will provide
8 materialistic ontology to be more special. Denzin & Lincoln (2009) consider that the critical
9 paradigm is the real world that makes material differences in terms of race, class, and gender.
10 Epistemology and subjectivist methodology are also used as critical approaches. Another opinion
11 says that the critical paradigm is not to defeat other paradigms, only that the critical paradigm is
12 more philosophical because it is built from the basis of the classic critical theory of Marxism and
13 proven to be more accommodating to other paradigms, compared to other paradigms in finding truth
14 or reality in life in society.
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23 This means that the development of critical paradigms is more possible while still fulfilling
24 the three criteria presented by Horkheimer (1982). Firstly, having clarity that something is wrong
25 with the current reality. Secondly, there must be concrete actions to transform it. Thirdly, it can give
26 good advice in the form of good and clear norms to provide criticism and change towards better.
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31 3.2. Fraud actions: a “false” reality

32 Fraud is a debilitating factor, or a factor that weakens the joints of life, if it is associated
33 with a business entity or organizational life, hence fraud will affect business activities, a growth of
34 the company and will continue to be a "poison" for organizational governance. Fraud mode has
35 become more sophisticated and complex from year to year supported by increasingly advanced
36 technology. Various types of fraud, such as misappropriation of assets, corruption, and fraud in
37 financial statements, which resulted in the loss of public trust, consumers, shareholders, and the
38 collapse of businesses that have been built (Ikbal et al., 2020).
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45 Many losses are due to fraud in the organization. Various fraud actions both abuse of
46 authority, embezzlement, inclusion clearly will take the financial portion of business organizations,
47 both in the short and long term. Once fraud is revealed in the public, the other risk is that the level
48 of public trust in the company will be corrected. Moreover, by becoming a public company, the
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54 ² The oppressed, in critical theory, it is considered an under level/class society or the second class after the capitalist
55 society.
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1 value of the company is at stake from the value of Integrity. The alliance process will be hampered,
2 membership of an economic community will be rejected, and the consequences of higher credit
3 values must be borne. There are a few opinions in the community that fraud is a 'riskless' crime or
4 has a small impact (Duffield & Grabosky, 2001), even some perpetrators also use this argument as a
5 defense, if not against punishment then to severe punishment. This perception arises mainly because
6 in some cases of fraud against individuals or fraud against the government or large companies,
7 victims tend to get compensation, and there is an assumption that victims have sufficient resources
8 to absorb losses. Fraud is a violation that is very diverse and includes a variety of behaviors (Doig &
9 Croall, 2006; Levi, 2008). The reality is that this fraud is a violation, which can be done by anyone,
10 both individuals and groups, against government, organizations or other individuals or by
11 organizations against government, organizations or other individuals (see: Yee, Sagadevan &
12 Malim, 2018; Sullivan, 2017; Lotfi, & Chadegani, 2017).

13 Indeed, in some cases, fraud can be a criminal offense or it can also be considered a civil
14 problem or an administrative error, but, more fraud is a crime. Every form of fraud violation, even
15 though its financial impact is minimal, can still adversely affect victims, both individuals and
16 institutions (Yusof, 2016; DeLiema, 2017; Wood & Lichtenberg, 2017; Spalek, 1999; Pascoe et al.,
17 2006). The most affected parties due to fraud are MSMEs (small business) because the impact of
18 fraud will reduce the financial health of MSMEs and their existence will be threatened.

19 A study of the impact of fraud found several effects on victims' emotions, especially fraudulent
20 actions for individuals. Some victims become traumatized and worried if someone accesses their
21 personal information, the findings in other individuals become anxious and depressed, and for some
22 people, this creates strong anger, emotion feeling and the emergence of strong stress. (Pascoe et al.,
23 2006). Research on victims of "marketing fraud"³ fraud also found that some victims suffered from
24 stress, anxiety, and loss of self-esteem (OFT, 2006). Spalek (1999) in a study of victims of
25 retirement savings fraud found that 'anger' was a general emotional impact of fraud or fraud. He also
26 found victims suffering from stress, anxiety, and fear as a result of losing their rights. These
27 conditions often have an impact on the physical health of the victims. Spalek (1999) also found that
28 some fraud victims felt the death of her husband due to the fraud.

29 The fraud that is already rampant will clash the company's morale on hard rock. Fraud not
30 resolved properly will bring a non-conductive working atmosphere. Mutual suspicion and mutual

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55 ³ Like being tricked into a fraudulent investment or being tricked into buying a fake product
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1 investigation among employees can occur at any time. Besides the selling value of employees even
2 though they are not involved with the fraud, it will be questioned when they move to another
3 company. A fraud that is already rampant will increase operational costs, especially agency costs
4 from the Audit Team. The Audit Team needs to conduct periodic investigations. Especially if fraud
5 has occurred “in the congregation”, the costs of the investigation will be even greater because the
6 need for more time and energy to obtain data and facts.
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13 3.3. Critical dramaturgy

14 There are claims that some experts have tried to rearrange the theory of dramaturgy but
15 that not many are interested in developing more deeply. The persistence of Goffman’s concepts
16 can be a factor that contributes to the tradition of dramaturgy which seems to lack of many branches of
17 science, compared to several other approaches such as phenomenology or feminism. However, the
18 application of dramaturgy is still capable of covering many things. Oswick, Keenoy & Grant (2001)
19 note that the seemingly confusing feature of dramaturgy in organizations is that the concept of
20 dramaturgy seems to be able to explain human behavior in organizations, but at the same time
21 dramaturgy "volunteered" to be borrowed for critical and postmodern research modes. Oswick et al.
22 (2001) positioned dramaturgy as a concept of breaking boundaries.
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31 Goffman's dramaturgy can be seen in two points of view, as a bipolar⁴ symptom, as anti-
32 structural and structural support (using the terms Hassard & Wolfram Cox, 2013) or as interpretivist
33 and functionalist (using the terms Burrell & Morgan, 1979). Researchers (who currently use the
34 concept of dramaturgy as a tool in research) also see the potential for development for critical
35 versions of dramaturgy. In the Researcher’s view, Goffman has laid the foundation for this with his
36 concepts of stigma and total institutions and writing styles that can often make readers feel
37 uncomfortable with the status quo (Goffman, 1963).
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43 Some attributes of organizational financial governance use a false and fake ‘acting’. For
44 example, the auction process or procurement of goods and services is designed as perfectly as
45 possible, even though there is a process of ‘drama’ arrangement behind it. Then asymmetric access
46 to information to the public, the “communication” tool as a messenger that is intended to facilitate
47 the participation of public information disclosure on the public expenditure process is not fully
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54 ⁴ Borrowing medical terms, which means a mental disorder that attacks a person's psychological condition which is characterized
55 by extreme mood swings in the form of mania and depression
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1 revealed to the public but the “appearance” of the role of the community as an audience
2 “dramaturgy” often does not care. It is episodic which tends to not want to know and rarely wants
3 to care about this condition (Young & Massey, 1978).
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7 How can dramaturgy be critical dramaturgy?, Horkheimer (1982) who gave the opportunity,
8 namely the critical approach must have clarity, there is something wrong with the current reality,
9 secondly, there must be concrete actions to change it, the third can provide clear norms to provide
10 criticism and transformation. With Horkheimer’s view, is fraud specifically included in the three
11 criteria above? Fraud action is clearly a false reality in state financial governance; the fraud has
12 damaged the foundation of state life. Secondly, there must be concrete action to change it.
13 Dramaturgy in the research approach seeks to uncover the “backstage” actions of actors in the
14 implementation of financial governance and organizational policies concerning budget use as an
15 example of the government’s efforts to improve the mechanism of public financial governance and
16 improve the mechanism of procurement of goods and services, in the context of fraud prevention.
17 The third criterion, that the realm of fraud research can provide clear norms for criticism and
18 transformation. Prevention of fraud or corruption since the independence of Indonesia has been
19 carried out, but the implementation in the field seems to be on the road, only at the beginning of the
20 reform period after the law on corruption was issued, prevention and restriction of corruption
21 became more effective.
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34 **3.4. Using critical theory in research**

35 The goal of using the critical paradigm is to solve problems related to injustice, inequality,
36 violations of minority rights and emancipation. To achieve this goal, scientists and social
37 researchers use various research approaches and methodologies. Until now there has been no
38 standardized, systematic and measurable methodology for critical research as in positivism research.
39 However, there are characteristics that must be considered, namely the choice that allows the use of
40 critical theories and methods as a continuous process that is contextually bound and not
41 predetermined (Morrow, 1994).
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49 Various methodologies, technical analysis, and any approach can be adopted by critical
50 theories that can help in solving problems and improving social systems that are considered "wrong"
51 and produce unbalanced people's lives. Even some scientists observed that researchers could use a
52 research approach, some even used quantitative methods, moreover qualitative methods, or mixed
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2 methods (see: Falk & Hermle, 2018; Edlund, 2017; Kyriakidou, Kyriacou, Özbilgin & Dedoulis,
3 2016; Zoabi & Savaya, 2017; Miller, Saad & Martinez, 2016; Makrakis & Kostoulas-Makrakis,
4 2016). However, more scientists claim that critical research uses more qualitative approaches or the
5 non-positivism paradigm (see: Iosifides, 2016; LoBiondo-Wood & Haber, 2017; Fletcher, 2017;
6 Morse, 2015). However, various research ideologies use critical paradigms, such as critical action
7 research (Wodak & Meyer, 2015; Meehan, Touboulis & Walker, 2016; Felix, 2016) and critical
8 discourse analysis (Fairclough, 1992; Han, 2015; Rogers et al., 2005) are the most frequently used
9 analytical methods.
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17 **4. Building a dramaturgy-critical methodology for fraud research**

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19 The researcher uses a critical dramaturgy approach on the basis of two perspectives, the
20 first perspective is how dramaturgy which has interpretive characteristics (humanistic paradigm and
21 understanding social and cultural inside) can transform into the realm of critical thinking or theory
22 so that it becomes critical dramaturgy, the second perspective is the development of critical
23 dramaturgy Boje et al. (2004), by combining ANT (network theory actors), Motivation Fraud
24 Action (MFA, *Nietzsche's* thinking, *De Sade* and *Elias Canetti*) and “Goffman’s Dramaturgy
25 concept” in 1959.
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32 **4.1. Critical dramaturgy construction: as a tool**

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34 How can dramaturgy be critical dramaturgy?, Horkheimer (1982), who gave the opportunity,
35 firstly the critical approach must have clarity, there is something wrong with the current reality,
36 secondly, there must be concrete actions to change it, the third can provide clear norms to provide
37 criticism and transformation. Horkheimer (1982) stated that whether fraud is specifically included in
38 the three criteria above? Fraud actions on financial governance and organizational management are
39 clear that there are “wrong” realities in financial governance, both state finance and the private
40 sector, fraud has damaged the foundation of the life of the state. Secondly, there must be concrete
41 actions to change it. Dramaturgy in this research approach seeks to uncover the “backstage” actions
42 of actors in the implementation of financial governance and management of organizations.
43 Government efforts to improve the mechanism of financial governance and management of the
44 organization, in order to prevent fraud have been carried out. The third criterion can provide clear
45 norms for criticism and transformation.
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Critical-Dramaturgy is a dramaturgy which leads to a critical paradigm, a new evolution in the research of Non-Positivism Paradigm. The use of critical-drama is the development of dramaturgy Boje *et al.* (2004). It is done by doing a combination of ANT (Actor-Network Theory), Motivation Fraud Action (MFA, Nietzsche, De Sade, and Elias Canetti's thinking) and "Goffman's Dramaturgy concept". Critical-Dramaturgy is useful to uncover the motivations, *modus operandi* and drama of actors in achieving goals in every process of theft or fraudulent financial governance and management of the organization. In short, the main purpose of critical dramaturgy is to critically examine what we perceive as loss and suffering due to fraud. The drama concept in critical dramaturgy in organizational research that "shows" how corporate theater⁵ "presents" a significant impact on social life and often leads to violence as an effort to achieve goals in fulfilling the passions and desires of the world.

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This Critical-Dramaturgy method uses critical dramaturgy by unveiling and unraveling the layers of theatrical-drama done by actors in designing fraud of financial and organizational management process. This Critical-Dramaturgy approach develops a presentation of drama or performance that is "disseminated" and "enjoyed" and consumed in an interesting way and then build the theory of "spectacle theatrics" as a research study in a modern organization. Dramaturgy perspective also describes how drama technology can detach from written script control (Boje *et al.*, 2004).

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There are historical and theoretical examples and proofs to see the theatrical performance aspect. Plato (1986) claimed that audiences are immersed in play, and imitate the play scene when they are at home. Nietzsche (1974) also found that a play can make people feel nauseous (theatre is a "performance" to "generate intoxication"⁶) and recommend us to "stay away from theater" (Nietzsche, 1974). An audience, Nietzsche (1974) said, will be covered in sentiment. Aristotle in his *Poetics* (1984), and to explain about the history of tragedy of Greece⁷ by describing the six elements of drama: *plot, character, theme, dialogue, rhyme, and performance*.

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Changes in Aristotle's classic works have been carried out, as written by Burke (1945) by reducing some elements into a "Scene", while Boal (1979) still in the belief of what we understand and postmodern. However, the focus of this research model was in the "performance", although we

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⁵ Collusion involving many actors and many parties

⁶ Metaphor of poisoning, caused by the entry of drugs or chemicals into the body through the mouth, skin, deep airways.

⁷ In Greek mythology, the Trojan War, the ⁶asion of the city of Troy, located in Asia Minor, by Achaean (Greek) forces This event occurred because Paris kidnapped Helene from her husband Menelaus, king of Sparta. This war is one of the most important events in Greek mythology and is told in many Greek literary works.

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2 suggest another element aside from Plato's six drama elements, which can be expanded into further
3 future research. *Critical-Dramaturgy Approach* is useful to unveil the motives, modus operandi, and
4 the act of the actors in reaching the goals of every fraud.
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7 Front stage is a drama fraud which can display the principle of System of Internal Control
8 (abbreviated in English as SIC and Indonesian as SPI or SPIP) in organizational management. These
9 principles begin starting from the beginning, to the practice of environmental control, to the internal
10 control monitoring. A good SPI is a key factor in helping the organization to reach its vision and
11 mission, and in reducing the operational problems or risk such as the possibility of fraud. The
12 success of an organization depends on its familiarity to risk that may happen inside the company or
13 organization and is also supported by sufficient risk management.
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19 In Government Regulation No. 60 year 208, SIC is defined as SIC an integral process on the
20 act and activity done continuously by the head or the company and all employees to provide
21 sufficient belief in achieving the goals of the organization through effective and efficient activities,
22 reliable financial report, governmental assets, and the obedience to the Law.
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26 Middle stage is another review outside the official stage during the actors communicating
27 their messages, which is the front stage in which they are acting in front of the audience but also in
28 the backstage when they are preparing all the attributes or equipment needed later in the front stage
29 (Mulyana, 2008). A middle Stage is also a place where actors can discuss or talk whether about
30 their experience, how they work, or tips when dealing with the auditor or how the fraud is in
31 process. The actors usually have prepared a drama setting that will be shown to the audience, such
32 as when the actors tell their problems or tell how much they are depressed and cannot stand the
33 organization they work for; just like an actor who is ready to make their audience impressed or feel
34 sorry for them (Mulyana, 2008).
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42 A critical-dramaturgy researcher can "sneak in" to the middle stage, as a mean to understand
43 what happens on the backstage. Backstage is a private area that is difficult to enter. There are many
44 ways can be done so the researcher can access information in the backstage, such as acts as a close
45 friend and joins the participatory observation, thus the data collected is appropriate to answer the
46 research questions. One of the actions in Middle Stage is by digging information from those people
47 who have understood the actors' behavior in the past (one of the criteria of symbolic interaction
48 (Mulyana, 2010), through deepened investigation (the investigator including the attorney or police),
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1 then the experts who have studied the actors' behavior (criminologist, psychologist), or experts who
2 have studied financial and organizational management fraud which causes harm to the auditor.
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5 Backstage is the territory adjacent to the front stage, but is hidden from people's sight. This
6 is to cover an actor secret, and usually, a person is not permitted to enter from the backstage except
7 for an emergency situation. In this stage, an informant or actor will perform in his true identity
8 where the actors show their true color without pretending, different from what they have to show in
9 the front stage. Borrowing the methodology from Boje et al. (2004) about Critical-Dramaturgy
10 approach in unveiling the Scandal of Enron, this study's research method used Spectacles Model
11 (performance) Boje et al. (2004), by detailing into four types of Spectacles. The spectacle is a
12 metaphor to describe a continuous discourse of story plot about the actor's personal detail, and a
13 monologue which tells the drama plot, and this is a picture of authority (Debord, 1967; Clay, 2016;
14 Sturges, 2015). Spectacle serves a "power" stage to control the situation by twisting the story plot.
15 "Specifically, in the form of information or propaganda, as a consumed advertisement or direct
16 entertainment, the spectacle is a model of dominant social life nowadays (Debord 1967). The
17 Spectacle will be a tool for the "power" stage provided to control the situation by regulating the
18 storyline for the sake of "power". Debord (1967) states that whatever its physical form, a drama is a
19 tool for giving information, propaganda, as well as entertainment, drama or performances become
20 models that are always used in social interactions. Even in modern times like today, the prediction
21 of the Debord is still valid.
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35 Spectacle as a term for performances was originally used in gladiatorial matches in Roman
36 times as a form of art, entertainment, festival performances and traditional arts aimed at political
37 interests and control of royal or state power. A spectacle in the view of Foucault (1979: 10, 14) is a
38 way where nation and church try to keep the mass under control until finally, the history shows that
39 the public execution and torture are proven to be unreliable social control. Debord had another
40 view in the last days of the rule of capitalism, he stated that the Spectacle was made and
41 distributed for consumption in media that had technology better than before, which aimed to
42 increase the illusion and imagination of the audience, or what is called by the expert of critical
43 theory Benjamin (1999) as 'phantasmagoria'. So it can be concluded that a Spectacle is a
44 technological form of art used to serve the authority. Boje et al. (2004) in their study identified four
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2 Concentrated Spectacles is a mental point of view, and an effort to create a culture in an
3 organization which has hyper-competitiveness and has lots of pride. Concentrated Spectacles,
4 Debord (1976), 'is basically owned by bureaucracy capitalism' (paragraph 64). Concentrated
5 Spectacles is a media where drama produces and is constructed in an image of power covering
6 fragmentation⁸. Concentrated Spectacles is the drama that is shown only intended for 'internal'
7 circles: for managers, employees, and related stakeholders. Related to a fraud of goods and services,
8 Concentrated Spectacles is a starting stage of how fraud is begun, especially the small and technical
9 elements.
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12 Diffused Spectacles are used by Boje et al (2004) to describe Enron cases, the Spectacles
13 that have a wider spread that targets the phase of global capitalism, global markets, global
14 networking, and these conditions include efforts to hide the conditions of production (Boje, et al,
15 2004). Based on Boje's view, the spectacles are influenced by the existence of policies outside the
16 organization, which have an impact on the organization's internal policies. We know concentrated
17 spectacles are about how a drama is produced in an organization, while fraud drama of Diffused
18 Spectacles happens when there is an effect from outsider which forces fraud to happen. As an
19 example, fraud is as a result of a change in government regulation about tax. The change of tax
20 object, tariff, and other tax regulations trigger fraud because of the assumption that the tax will be
21 bigger with the new regulation. Another example was the change in the cost standard of government
22 budget owner. The change of cost standard causes fraud which purpose is to cover the relatively big
23 cost in the operational project.
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26 In the case of Enron, Integrated Spectacles is an amalgamation of the types of Concentrated
27 Spectacles and Diffused Spectacles, in this condition the organizations or actors involved try to
28 "boast" themselves, bring them strong, superpower and have full power to control all the resources.
29 (Best & Kellner 1997). Its relation to fraud is through combining the company arrogance culture
30 with suitable tricks of global expansionism exploitative which is clear in fulfilling the authority's
31 personal needs.
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34 Megaspectacles are when the scandal is revealed as mass entertainment, while below it is
35 explosions of three previously mentioned different spectacles. Megaspectacles of the revelation of
36 fraud will open all spectacles inside them previously. (Concentrated Spectacles, Diffused
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54 ⁸ Fragmentation borrows the term biology which means breeding tools on plants or animals, in connection with staging drama, that
55 cloning drama has parts that break themselves into certain fragments.
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1 Spectacles). Debord's Spectacle, developed by Best & Kellner (1997), by making a big show called
2 'megaspectacle', an effort to use media to change a scandal into a mass spectacle. Mass media comes
3 eventually, and it reveals the previous fraud scandals have been done.
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7 The four types of Spectacles above were only a format that has been built by Boje et al.,
8 (2004). For the researcher of fraud, with various types of frauds, the types of spectacles may be
9 more than four or may have different characteristics of spectacles. As to how Kuhn puts the
10 paradigm in the context of "research", the understanding on the situation and condition is where
11 there is no agreement in the social knowledge related to the theory, concept, and methods.
12 Therefore, there is no best paradigm in social knowledge, what is there is the dynamic paradigm
13 which will always evolve.
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19 20 21 **4.2. Mechanism of collecting data and selection of informant**

22 The research process in the revealing of these actors aims to get complete, accurate, and
23 reliable data. Thus, the researcher used the following data collection:
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26 - *Participatory Observation*

27 Observation is a data collection done intentionally, systematical about social phenomenon
28 and symptoms which later done through note-taking. The researcher conducts Participatory
29 Observation to investigate and understand deeply about the existing phenomenon.
30 Participatory Observation is a process where the researcher is involved or inside the state of
31 the observed object (Taylor, Bogdan & DeVault, 2015). Researcher directly involved in the
32 actors' daily activities in the observed situation as a data source, using this observation.
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38 - *In-depth Interview*

39 The interview is a way to collect data which is conducted through a question-and-answer
40 process to the people closely related to the problems. It can be done in written or spoken
41 form. A researcher prepares a list of questions in this type of interview. Other than from the
42 prepared questions, the researcher will also quote the informant's statements during the
43 communication process happening in the interview.
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48 - *Documentation*

49 Documentation is a technique to collect data through looking for information from various
50 sources related to the research, such as books, agenda, records, newspapers, or from the
51 process during the research as additional sources that may be needed. As explained in the
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2 previous section, understanding is achieved from the direct observation of subject employees
3 or employees of organization which is the object of research (financial manager, project
4 decision-maker, auction committee), partner of the goods and services servers (partners here
5 includes many actors, including the Directors, Managers, Field Operator, Financial Manager,
6 Projects, Contract Document Manager, etc.).
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11 There are many pessimistic opinions that when a person is interviewed related to his own
12 negative ethics, then there will be no information can sneak out. The researcher here realized that,
13 especially when the informant just met the interviewer, so there is a low possibility to get the truth
14 out. However, the researcher used a specific strategy which is borrowing the idea of "*Think like a*
15 *Thief*" (Cali, 2013). One of the strategies stated by Cali (2013) is that when we want to know the
16 behavior of people who do fraud, make friends with them, and think just like how these actors think
17 of their strategy to plunder the organization's assets for their personal benefit.
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23 Just as the other characteristics of realism, interpretive and non-positive paradigm research
24 that researcher unites with the image of his subjectivity, the researcher must blend in the actors'
25 activates in the backstage or middle stage. When the backstage is still very difficult to be infiltrated,
26 building relationship with the actors can be an entering gate to reveal the backstage of fraud.
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31 **5. Conclusion**

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33 This research displays an approach that can be used as an analysis tool or approach in the
34 research of revealing fraudulent acts in financial and organizational management. It can be done in
35 both the private and public sector. This research showed various relationships of knowledge
36 paradigm which later forms critical-dramaturgy approach. The use of this approach is based on two
37 underlying perspectives. First, how dramaturgy which has interpretive characteristic (humanistic
38 paradigm and social and cultural understanding from inside the circle) can transform in the field of
39 critical thinking or critical theory, so it becomes critical-dramaturgy. Second is the development of
40 critical-dramaturgy proposed by Boje.
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48 Horkheimer argued that critical approach must clearly show that there is something wrong
49 with today's reality. In short, fraud is a wrong reality, so it is necessary to critically test whether
50 what we think as misery and oppression is a result of fraud. The concept of drama in critical-
51 dramaturgy in organizational studies showed how corporate theater shows a significant impact in
52 social life which oppresses the society and very often results in violence as a mean to reach the aim
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2 in fulfilling the greed. This Critical-Dramaturgy method uses the concept of dramaturgy which is
3 critical by trying to solve and reveal the layers of theatrical drama done by the actors in designing
4 the fraud in financial and organizational management.
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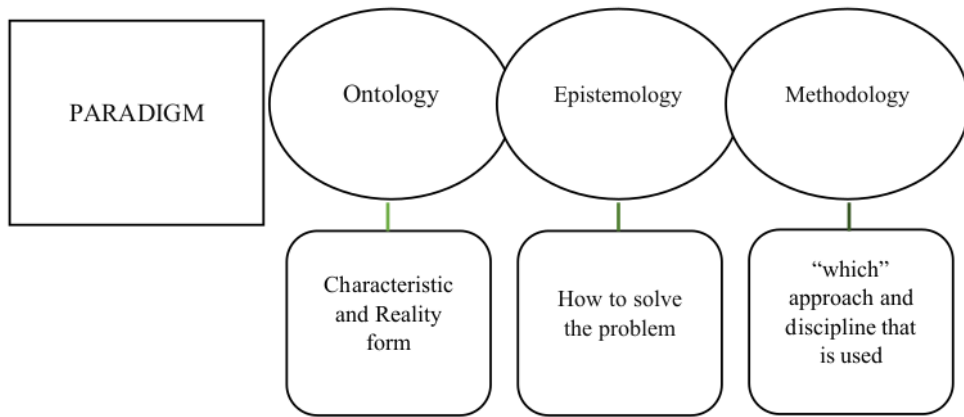


Figure 1. Philosophical perspective of paradigm. Source: Kuhn, 1977

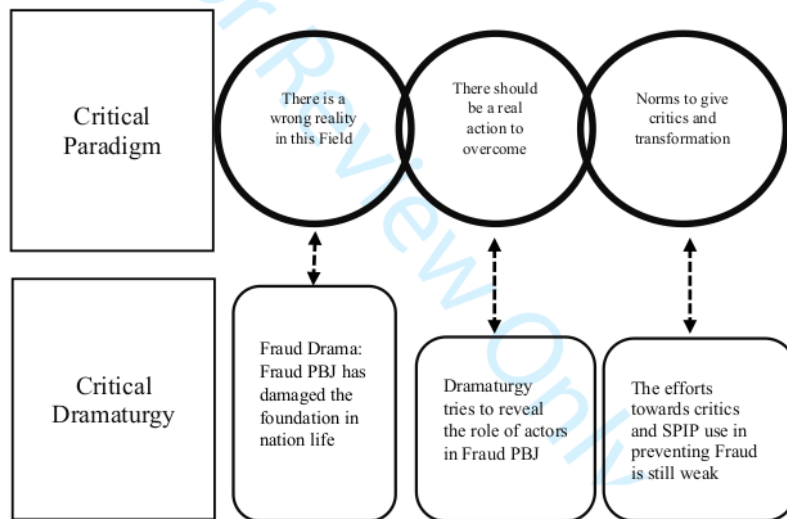


Figure 2. Evolution of critical theory to critical dramaturgy. Source: adopting of Horkheimer (1982)

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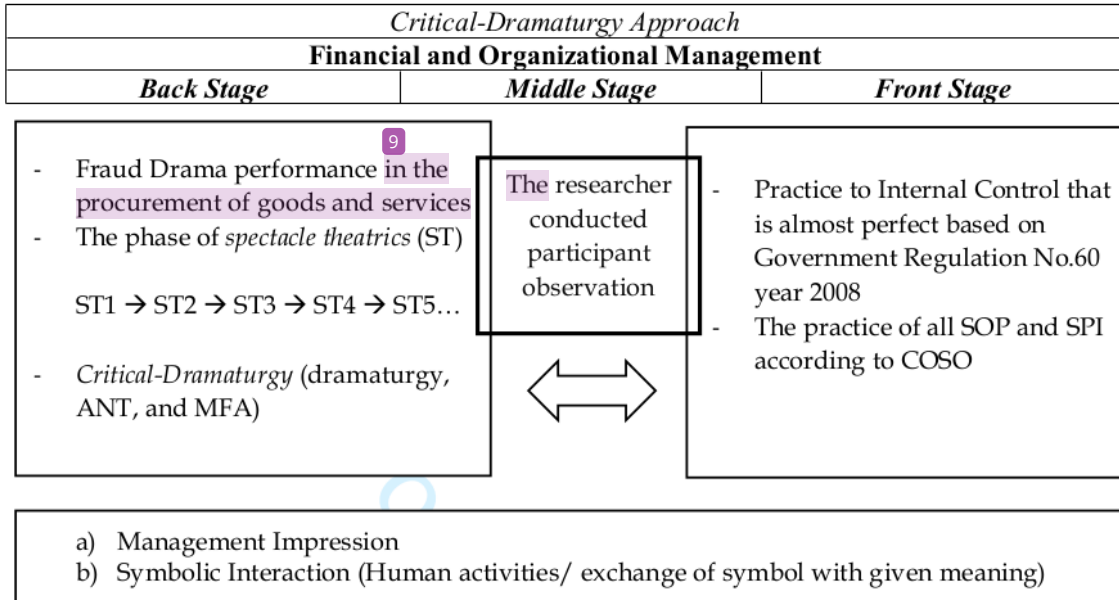


Figure 3. Design of critical-dramaturgy approach outline in the research of fraud. *Source:* Goffman (1959), Boje et al. (2004) and Nietzsche (1974)

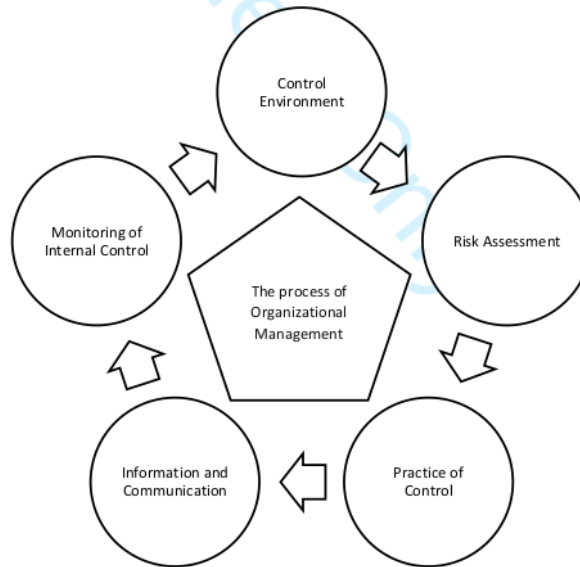
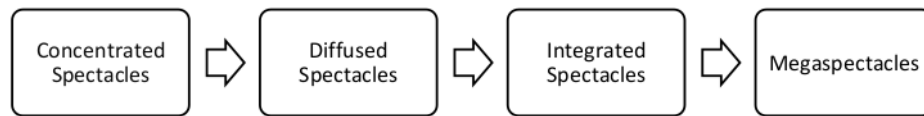


Figure 4. The application of government SIC in organizational management.



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Figure 5. Four types of spectacle.

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Table 1. Informant plan matrix.

<i>Informant Segment</i>	<i>Informant Subject</i>	<i>Methods</i>
Front Stage	<ul style="list-style-type: none"> - Finance staffs - Asset management staffs - Supervisor - Tender and partnership proposal staffs 	<ul style="list-style-type: none"> - Observation Participant - In-depth interview - Work result documents
Middle Stage	<ul style="list-style-type: none"> - Actors - Psychologist - Criminologist - Auditor of BPKP 	<ul style="list-style-type: none"> - Observation - In-depth interview
Back Stage	<ul style="list-style-type: none"> - Staff and Supervisor of the Organization - Directors of PT. XYZ*) - A staff of PT. XYZ*) for tender documents - A staff of PT. XYZ*) for Financial Documents - Manager of Field Operator of PT. XYZ*) 	<ul style="list-style-type: none"> - Observation Participant - In-depth interview

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*) name of the company is hidden

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