

## 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.

**Comment [i-[1]: REVIEWER 1.** There are 3 (three) points that the author must review. (1) This paper aims to provide an epistemological and methodological construction. Indeed, in particular, this study is original and extended because of the development of a qualitative method. However, the author needs to clearly frame the mechanism for using "Critical Dramaturgy". This is urgent, considering that this is a qualitative-based model, so that users can easily replicate this method in other publications (such as background). (2) There are views that are still blurred between the Qualitative - Interpretive Approach and Critical Dramaturgy. What are the vital differences between the three and what is the role of each? Please explain in part II. Non-Postivistiv Paradigm. (3) They have not described constructively it what are the reasons for using Dramaturgy from the point of view of Sociology if they used it in the Corruption Study Area? Where is the correlation of thought? (check section 2.4. Dramaturgy). Authors need to be careful with each revised chapter. I hope the authors are not in a hurry, so that they can prove the corrected results before the publication process

## 1. Introduction

The act of fraud, wrongdoing or corruption is carried out in secret, involving some actors and is full of drama. This drama is like a series of interactions between individuals and groups that are interrelated with each other. Goffman (1956) had answered the drama shown. 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 the 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 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 firm

**Comment [i-[2]: REVIEWER 2.** I recommend accepting this manuscript on a 'major revision' note, but authors should consider vital comments in order to improve the manuscript. Then, the most urgent thing is "language quality" with the implementation of proofreading. Other corrections that must be complied with need to pay attention to all aspects. How to unite the idea of sociology, of course, by using a dramaturgy view with the view of economic and business aspects, while both have contrasting perspectives in the scientific paradigm. Authors need to highlight section of Dramaturgy. What is the relationship between the interpretive approach and the critical approach? Aren't they two different things in the realm of qualitative study? Please highlight on part of Towards Critical Dramaturgy. Since this paper is a research method development, which is a new thing in the mainstream realm, the background argument can be strengthened. What contributions can apply to the development of related sciences that apply to the current methodological considerations?. Remove unnecessary references that have nothing to do with this manuscript

efficiency, and increases transaction costs in doing business (Smith, 2016; Nguyen, Doan, Nguyen & Tran-Nam, 2016; Hanousek, Shamshur & Tresl, 2017; Prasad & Shivarajan, 2015; Hoffman, Munemo & Watson, 2016).

The field of research that raises fraud or corruption has been widely carried out and has quite large developments in the last 30 years, this is driven by introducing corruption index ratings for countries in the world, which increasingly foster interest in studies related to impact, prevention, eradication and disclosure of facts of fraud. Ratings those conducted by Transparency International have led to quantitative analysis of corruption in various countries (for example Huang, 2016; D'Agostino, Dunne & Pieroni, 2016; Gamu, Le Billon & Spiegel, 2015). In line with this, the growing interest of scientists is to explore studies on violations of ethics in organizations, especially wrongdoing, fraud and abuse of authority in organizations in advanced democracies which are called "clean countries" (Zhao & Xu, 2015; Ionescu, 2016; Lio & Lee, 2016; Graycar & Monaghan, 2015), who want to explore the causes of the state as a clean country. There are also various studies on the "danger zone" as countries with conditions that are very vulnerable to corruption (Yang, 2017; Düvell & Lapshyna, 2015; Vadlamannati, 2015; Mietzner, 2015).

Despite empirical research has been conducted, gap research remains. Empirical research is oriented at the macro level which has contributed to increased knowledge of causal relationships between various immoral actions such as wrongdoing, abuse of authority, fraud, corruption that are associated with other concepts such as the economy, social system, religion, national income and violations of the legal system. Enough opportunities for developing more specific research, the disclosure of facts and reality, this makes the research gap is quite extensive. Starting from seeing the reality of what happened behind the corruption behavior. This research gives opportunities to explore the reality of how actors regulate scenarios, the efforts of actors to use their authority for personal interest, position fraud, and other unethical behavior. Qualitative studies are oriented to corruption cases, usually driven by curiosity about the reality of fraud, on ongoing scandals, and this is a future research opportunity (Mietzner, 2015; Stevens, 2016; Torsello & Venard, 2016; Cervero-Liceras, McKee & Legido-Quigley, 2015), with various approaches in exploring the experience of actors (Phenomenology), daily behavior (Ethnomethodology), opening the drama screen (Dramaturgy), defending the oppressed caused by corruption (critical) and grounding theory (Grounded theory).

Reflecting on the conditions above, something is being saved behind the stage “backstage” by actors, thus we try to unravel a scenario that is done by the collaborating actors, as “theater performance” a masterpiece that can provide spectacles for the community, through a critical dramaturgy approach. This paper tries to build an epistemology of the ontology of fraud that occurs by identifying fraud actions by building a critical dramaturgy research model. Critical views are required to contribute to the correct and clear norms in society to strong criticism and transformation, especially the transformation of eradicating fraud and violations of ethics and law enforcement that occur in society. The implication of this paper is to open space for researchers who are interested in conducting various case study research related to fraud actions, thus the model we build in this paper is one of the useful references. Reference to the use of this critical dramaturgy model can contribute to qualitative research in developing a research model based on fraud actions.

We will present parts of this paper in two substantive sections, each of which focuses on the path used to construct and present critical dramaturgy method in research based on fraud action. In the first part, we present how the critical realm can be adopted by an interpretive approach, by combining it with dramaturgy, thus it is enabled to conduct research that is truly interesting for Fraud researchers, and which can ultimately lead to social responsibility in eradicating fraud. The second part is building a critical dramaturgy approach and method, by referring to the views of Goffman (1959), Boje, Oswick & Ford (2004) and Nietzsche (1974). The last part is drawing conclusions and opportunities for research to be carried out.

## **2. Non-positivistic research paradigm**

Kuhn (1970) places a paradigm in “search” understanding of conditions and situations where there is no agreement on social science research related to theories, concepts, and methodologies. Therefore, there is no most correct paradigm in the social sciences; there is only a paradigmatic phase that is constantly developed dynamically. Kuhn (1970) argues that with a new perspective on thinking, a scientist can create new methods, new instruments and find new research locus under the change of the time, and the demand of the community.

### **2.1. The paradigm in the schools of ontology, epistemology, and methodology**

The term Paradigm was originally known as an expression that was first used by Thomas Kuhn to present a reason and conceptual framework for solving problems and finding solutions.

Kuhn gives meaning to the term paradigm as integration between issues, problems, concepts, methods, and variables. The paradigm refers to the research culture as a set of beliefs, values, and assumptions used by the community of scientists in conducting research (Kuhn, 1977). From a philosophical perspective, a paradigm comprises views on reality (i.e. ontology), then whether it comes from external or internal which has some characteristics such as wanting to know, and how to solve the problem (i.e. epistemology), and “which” approach and discipline create that knowledge (i.e. methodology).

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 a 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 aim 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 a priori that can be found through method and strict and careful

observation and can be proven through method repeatedly. Positivism views theology and metaphysics as out of date or imperfect knowledge models (Comte, 1975).

Scientists face a question if positivism is not the only approach or paradigm, will there be an alternative to the positivism approach? From the various perspectives revealed earlier related to the definition and meaning of positivism, the alternative is the opposite, where the position of ontology is not to value free, the researcher is not separate from the object and the reality. The philosophers' views of the 1970s called it a non-positivism approach. However, some scientists argue that the opposite of the positivist paradigm is that rationalism that bases an understanding of truth must be proven through proof of the fact of reality, not because of empirical clues and mathematical logic (Hollis, 1994). The rationalist scientists caused this play a role in forming a reality constitution that deepens the idea of thinking using his mind.

In the late 19<sup>th</sup> century, an anti-positivist movement was born to oppose the dominance of positivism. The scientists Dilthey (Wilhelm Dilthey: 1833–1911), Rieck (Heinrich Rieck: 1863–1936) and Weber (Max Weber: 1864–1920), declared the failure of positivism in respecting fundamental experiences in the life journey of reality, failure to capture physical and mental order and disregard important experiences that reflect characteristics of the phenomena of human life.

### **2.3. Interpretive: a non-positivism school of the humanistic paradigm**

The interpretive paradigm was born as a dimension of human psychology or could be called the humanistic paradigm. This humanistic paradigm began to emerge in social research with the initial view of Kuhn (1970) which laid the basis of the paradigm of science, whose birth was strongly influenced by anthropological studies which sought to understand the social and cultural community within, how to understand "other people" who are culturally different from other approaches, those who try to feel and explore to "stand in their position", "Look through their eyes" and try to feel through narration "feel their pleasure or pain". The interpretive paradigm approach starts with discovering the facts and truths of a social condition that is explored from other people's experiences. This interpretive approach is a construction study that explains the flow of human behavior in a complex and detailed way through direct observation without going through other media or other sources (Newman, 1997).

The interpretive approach views a fact as something unique that has a specific context and meaning as a flow in seeking truth from social facts. Moreover, interpretive views that facts and

reality are liquid, not rigid and more subjective. This fact is inherent in the meaning of the objects being studied. A fact stands neutral and impartial<sup>1</sup>, facts are explained as they are without any engineering or disguising the actual conditions. Fact is a specific ornament that arises from the meaning of the object under study in social conditions, while the existing social system contains very large ambiguities, depending on conditions, feelings, emotions, and experience of the subject (Newman, 1997).

Scientists agree that the interpretive paradigm or other constructive methods dominantly use qualitative approach (Taylor, Bogdan & DeVault, 2015; Padgett, 2016; Thorne, 2016; McNabb, 2015; Flick, 2017; Yanow & Schwartz-Shea, 2015). Willis (2007) confirms that “interpretivist tend to like qualitative methods such as case studies and ethnographic studies”. In line with Willis's explanation above, research with a qualitative paradigm results in more in-depth research so that readers understand in depth the context of the story being conveyed. Interpretive paradigm “describes a world where reality is socially constructed, complex, and always changed”.

#### **2.4. Dramaturgy**

One of the integral parts in Interpretive is Dramaturgy. The dramaturgical approach is a school developed by sociologist Erving Goffman (1922-1982). This approach begins with an understanding of various aspects of the study of sociology, anthropology, and communication, especially those pioneered by George Mead and Herbert Blumer. Goffman's dramaturgy approach is based on Mead's concept of meaning, language, though, which later was planned by Blumer into what he called symbolic interactionists (Griffin, 2004).

One symbolic interactionist premise is that meaning arises from social interaction, which is a two-way interpretive process, and the focus is on the effect of interpretations of actions being interpreted (Griffin, 2004). Here, Goffman centers on an interaction to “interaction order” which involves structural components, processes, and products of social interaction. Goffman specifically emphasizes the symbolic nature of human interaction and the change of meaning among people through symbols (Goffman, 1956). According to him, within the same self, there is the turmoil of conflict between the human self, which is spontaneous with its social demands. This kind of conflict requires us not to hesitate in doing what others expect us to do. Human appearance must be perfect and not defective in the view of the public, thus to maintain an appearance, then humans are

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<sup>1</sup> treat people fairly

“demanded” by circumstances to give a performance in front of an audience (Goffman, 1956). This became Goffman’s focus when exploring his concept using metaphor dramaturgy, which is a concept that views social life as a series of performances that are like drama performance on the stage (Mulyana, 2010).

The focus of the dramaturgy approach is not what people do, not what they want to do, or why they do it, but “how they do it”. Burke (1945) views an action as a basic concept in dramaturgy. His views on human action are consistent with what was developed by Mead, Blumer, and Kuhn. Specifically, Burke (1945) provides a different understanding of action and movement. The action comprises intentional and purposeful behavior. A movement is a behavior that contains meaning and is not intended. Unlike the objects and animals that have movements but do not have a purpose, Burke (1945) also views individuals as biological and neurological beings distinguished by behaviors that use symbols, namely the ability to act. A person can talk or write about something, thus the language functions as a vehicle for actions. Because of the social needs of the community to work together in their actions, then the language shapes the behavior. The proper understanding of human behavior must rely on action dramaturgy emphasizes the expressive/impressive dimensions of human activity. Burke sees action as a basic concept in dramaticism (Griffin, 2004).

Need a more detailed explanation of the difference between the Qualitative Approach - Interpretive and Critical Dramaturgy. Qualitative is a research approach which is understood as an approach that is not based on numerical numbers, but on narrative deepening, one branch of the Qualitative approach is interpretive, namely an approach that only reveals the meaning of a problem with no improvement, while Dramaturgy is a part of from an interpretive approach, which is an approach that reveals the story behind a drama on two sides of the stage of life. They change dramaturgy to be critical dramaturgy because the phenomenon under study contains a critical element, namely that something is wrong in social reality, one of which is fraud.

### 3. Toward critical dramaturgy

#### 3.1. Understanding the critical theory and critical paradigm

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

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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 founder 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 status quo, while critical theory strongly opposes the status quo and fights for the liberation of civil society (Asghar, 2013). emergence Critical theory is also driven by a social system that has conditions where there are parties who get discrimination in terms of religion, ethnicity, education, economy, social justice, gender, and all social systems. Horkheimer (1982) provides terms or criteria for the adequacy of the use of critical theory in solving social problems:

- The critical view must be clear that there is "something wrong" with social reality, something that is considered violating, both violating, from an ethical, moral and legal perspective.
- Critical views must provide ways to make changes and improvements.
- Critical views must provide critical norms in efforts to change and transform.

Horkheimer’s explanation of the critical theory criteria above makes critical theory as a “messenger” in three aspects; not only to identifying the problem, but more than that critical theory “given the task” to ensure that solving the problem, there are norms values in giving criticism for the process of change. Marxist ideas influenced Horkheimer’s view of economic supremacy in social life. However, two scientists, Kincheloe & McLaren (2000) disagree with Marx’s idea, that not only suppression of economic injustice but also other social aspects such as race, gender, religion, and sexual domination.

Many scientists consider and acknowledge that critical theory is born from the thinking of the Frankfurt school. Almost all philosophical approaches for practical could be under the auspices of a critical theory, such as the liberation effort from discrimination in terms of ethnicity, religion, gender and sexual discrimination (Bohman, 2013). Many opinions are different, because the critical theory is interpreted by scientists with different views, and therefore, technical interpretations must



be avoided to avoid any debate (Kincheloe & McLaren, 2000). This view of Kincheloe & McLaren (2000) refers to some critical theoretical ideas, including classical critical theory, which approaches the theory of Karl Marx (Neo-Marxist Theory). Even this understanding of critical theory follows from the post-positivist paradigm, which separates itself from the Neo-Marxist Theory but a positivist paradigm born in the insistence of conventional rigidity and still adopting the great narrative opposed by Post-Modernism. Some are critical theories that reject the concept of aim (positivist) research and criticize the socio-cultural-political system and social systems that exploit the proletariat<sup>2</sup>.

Denzin & Lincoln (2009) adopts all opinions and try to combine them to have the characteristics of critical theory in the view of them. Both consider that other critical theoretical views, such as the study of ethics, Marxism, feminism and cultural discrimination, will provide materialistic ontology to be more special. Denzin & Lincoln (2009) consider that the critical paradigm is the real world that makes material differences in terms of race, class, and gender. They also used epistemology and subjectivist method as critical approaches. Another opinion says that the critical paradigm is not to defeat other paradigms, only that the critical paradigm is more philosophical because it is built from the basis of the classic critical theory of Marxism and proven to be more accommodating to other paradigms, compared to other paradigms in finding truth or reality in life in society.

This means that the development of critical paradigms is more possible while still fulfilling the three criteria presented by Horkheimer (1982). First, having clarity that something is wrong with the current reality. Second, there must be concrete actions to transform it. Third, it can give good advice as good and clear norms to provide criticism and change towards better.

### **3.2. Fraud actions: a “false” reality**

Fraud is a debilitating factor, or a factor that weakens the joints of life, if it is associated with a business entity or organizational life, hence fraud will affect business activities, a growth of the company and will continue to be a “poison” for organizational governance. Fraud mode has become more sophisticated and complex from year to year, supported by increasingly advanced

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<sup>2</sup> The oppressed, in critical theory, it is considered an under level/class society or the second class after the capitalist society.

technology. Various types of fraud, such as misappropriation of assets, corruption, and fraud in financial statements, which resulted in the loss of public trust, consumers, shareholders, and the collapse of businesses that have been built (Ikbali et al., 2020).

Many losses are because of fraud in the organization. Various fraud actions, both abuse of authority, embezzlement, inclusion, clearly will take the financial portion of business organizations, both in the short and long term. Once fraud is revealed in the public, the other risk is that the level of public trust in the company will be corrected. By becoming a public company, the value of the company is at stake from the value of integrity. The alliance process will be hampered, membership of an economic community will be rejected, and they must bear the consequences of higher credit values. There are a few opinions in the community that fraud is a 'riskless' crime or has a small impact (Duffield & Grabosky, 2001), even some perpetrators also use this argument as a defense, if not against punishment, then to severe punishment. This perception arises mainly because sometimes of fraud against individuals or fraud against the government or large companies, victims get compensation, and there is an assumption that victims have sufficient resources to absorb losses. Fraud is a violation that is very diverse and includes a variety of behaviors (Doig & Croall, 2006; Levi, 2008). This fraud is a violation, which can be done by anyone, both individuals and groups, against government, organizations or other individuals or by organizations against government, organizations or other individuals (see: Yee, Sagadevan & Malim, 2018; Sullivan, 2017; Lotfi, & Chadegani, 2017).

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

A study of the impact of fraud found several effects on victims' emotions, especially fraudulent actions for individuals. Some victims become traumatized and worried if someone accesses their personal information. The findings in other individuals become anxious and depressed, and for some people, this creates strong anger, emotion feeling and the emergence of strong stress (Pascoe et al., 2006). Research on victims of "marketing fraud"<sup>3</sup> fraud also found that

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<sup>3</sup> Like being tricked into a fraudulent investment or being tricked into buying a fake product.

some victims suffered from stress, anxiety, and loss of self-esteem (OFT, 2006). Spalek (1999) in a study of victims of retirement savings fraud, found that ‘anger’ was a general emotional impact of fraud or fraud. He also found victims suffering from stress, anxiety, and fear because of losing their rights. These conditions often affect the physical health of the victims. Spalek (1999) also found that some fraud victims felt the death of her husband because of the fraud.

The fraud that is already rampant will clash with the company’s morale on hard rock. Fraud not resolved properly will bring a non-conducive working atmosphere. Mutual suspicion and mutual investigation among employees can occur. Besides the selling value of employees, even though they are not involved with the fraud, it will be questioned when they move to another company. A fraud that is already rampant will increase operational costs, especially agency costs, from the Audit Team. The Audit Team needs to conduct periodic investigations. Especially if fraud has occurred “in the congregation”, the costs of the investigation will be even greater because of the need for more time and energy to get data and facts.

### **3.3. Critical dramaturgy**

Goffman’s dramaturgy can be seen in two points of view, as a bipolar<sup>4</sup> symptom, as anti-structural and structural support (using the terms Hassard & Wolfram Cox, 2013) or as interpretivist and functionalist (using the terms Burrell & Morgan, 1979). Researchers (who currently use the concept of dramaturgy as a tool in research) also see the potential for development for critical versions of dramaturgy. In the Researchers view, Goffman has laid the foundation for this with his concepts of stigma and total institutions and writing styles that can often make readers feel uncomfortable with the status quo (Goffman, 1963).

Some attributes of organizational financial governance use a false and fake ‘acting’. For example, the auction process or procurement of goods and services is designed as perfectly as possible, even though there is a process of ‘drama’ arrangement behind it. Then asymmetric access to information to the public, the “communication” tool as a messenger that is intended to facilitate the participation of public information disclosure on the public expenditure process is not fully revealed to the public but the “appearance” of the role of the community as an audience

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<sup>4</sup> Borrowing medical terms, which means a mental disorder that attacks a person’s psychological condition, which is characterized by extreme mood swings as mania and depression.

“dramaturgy” often does not care. It is episodic which tends to not want to know and rarely wants to care about this condition (Young & Massey, 1978).

How can dramaturgy be critical dramaturgy? Horkheimer (1982) who gave the opportunity, namely the critical approach, must have clarity. There is something wrong with the current reality. Second, there must be concrete actions to change it, the third can provide clear norms to provide criticism and transformation. With Horkheimer’s view, is fraud specifically included in the three criteria above? Fraud action is clearly a false reality in state financial governance; the fraud has damaged the foundation of state life. Second, there must be concrete action to change it. Dramaturgy in the research approach seeks to uncover the “backstage” actions of actors in implementing financial governance and organizational policies concerning budget use as an example of the government’s efforts to improve the mechanism of public financial governance and improve the mechanism of procurement of goods and services, in fraud prevention. The third criterion, that the realm of fraud research can provide clear norms for criticism and transformation. We have carried out prevention of fraud or corruption since the independence of Indonesia, but the implementation in the field seems to be on the road, only at the beginning of the reform period after the law on corruption was issued, prevention and restriction of corruption became more effective.

### **3.4. Using critical theory in research**

The goal of using the critical paradigm is to solve problems related to injustice, inequality, violations of minority rights, and emancipation. To achieve this goal, scientists and social researchers use various research approaches and methodologies. Until now, there has been no standardized, systematic and measurable method for critical research as in positivism research. However, there are characteristics that must be considered, namely the choice that allows the use of critical theories and methods as a continuous process that is contextually bound and not predetermined (Morrow, 1994).

Critical theories that can help in solving problems and improving social systems that are considered “wrong” and produce unbalanced people’s lives can adopt various methodologies, technical analysis, and. Even some scientists observed researchers could use a research approach, some even used quantitative methods, moreover qualitative methods, or mixed methods (see: Falk & Hermle, 2018; Edlund, 2017; Kyriakidou, Kyriacou, Özbilgin & Dedoulis, 2016; Zoabi & Savaya, 2017; Miller, Saad & Martinez, 2016; Makrakis & Kostoulas-Makrakis, 2016). However,

more scientists claim that critical research uses more qualitative approaches or the non-positivism paradigm (see: Iosifides, 2016; LoBiondo-Wood & Haber, 2017; Fletcher, 2017; Morse, 2015). However, various research ideologies use critical paradigms, such as critical action research (Wodak & Meyer, 2015; Meehan, Touboulis & Walker, 2016; Felix, 2016) and critical discourse analysis (Fairclough, 1992; Han, 2015; Rogers et al., 2005) are the most frequently used analytical methods.

#### **4. Building a dramaturgy-critical methodology for fraud research**

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

##### **4.1. Critical dramaturgy construction: as a tool**

How can dramaturgy be critical dramaturgy? Horkheimer (1982), who gave the opportunity, firstly the critical approach must have clarity, there is something wrong with the current reality, second, there must be concrete actions to change it, the third can provide clear norms to provide criticism and transformation. Horkheimer (1982) stated that whether they specifically included fraud in the three criteria above? Fraud actions on financial governance and organizational management are clear that there are “wrong” realities in financial governance, both state finance and the private sector. Fraud has damaged the foundation of the life of the state. Second, there must be concrete actions to change it. Dramaturgy, in this research approach, seeks to uncover the “backstage” actions of actors in implementing financial governance and management of organizations. Government efforts to improve the mechanism of financial governance and management of the organization, in order to prevent fraud, have been carried out. The third criterion can provide clear norms for criticism and transformation.

Critical-Dramaturgy is a dramaturgy which leads to a critical paradigm, a new evolution in the research of Non-Positivism Paradigm. Using 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 inspect what we perceive as loss and suffering because of fraud. The drama concept in critical dramaturgy in organizational research that "shows" how corporate theater<sup>5</sup> "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.

This Critical-Dramaturgy method uses critical dramaturgy by unveiling and unraveling the layers of theatrical-drama 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 interestingly and then builds 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).

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"<sup>6</sup>) 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 Greece<sup>7</sup> by describing the six elements of drama: *plot, character, theme, dialogue, rhyme, and performance*.

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 suggest another element aside from Plato's six drama elements, which can be expanded into further future research. Critical-Dramaturgy Approach is useful in unveiling the motives, modus operandi, and the act of the actors in reaching the goals of every fraud.

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<sup>5</sup> Collusion involving many actors and many parties

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

<sup>7</sup> In Greek mythology, the Trojan War, the invasion of the city of Troy, 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.

Front stage is a drama fraud which can display the principle of System of Internal Control (abbreviated in English as SIC and Indonesian as SPI or SPIP) in organizational management. These principles start from the beginning, to the practice of environmental control, to the internal control monitoring. A good SPI is a key factor in helping the organization to reach its vision and mission, and in reducing the operational problems or risk such as the possibility of fraud. The success of an organization depends on its familiarity sufficient risk management also supported to risk that may happen inside the company or organization.

In Government Regulation No. 60 year 208, SIC is defined as SIC an integral process on the act and activity done continuously by the head or the company and all employees to provide sufficient belief in achieving the goals of the organization through effective activities, reliable financial report, governmental assets, and the obedience to the Law.

Middle stage is another review outside the official stage during the actors communicating their messages, which is the front stage in which they are acting in front of the audience but also in the backstage when they are preparing all the attributes or equipment needed later in the front stage (Mulyana, 2008). A middle stage is also a place where actors can discuss or talk whether about their experience, how they work, or tips when dealing with the auditor or how the fraud is in process. The actors usually have prepared a drama setting that will be shown to the audience, such as when the actors tell their problems or tell how much they are depressed and cannot stand the organization they work for; just like an actor who is ready to make their audience impressed or feel sorry for them (Mulyana, 2008).

A critical-dramaturgy researcher can “sneak in” to the middle stage, as a mean to understand what happens on the backstage. Backstage is a private area that is difficult to enter. There are many ways can be done so the researcher can access information in the backstage, such as acts as a close friend and join the participatory observation, thus the data collected is appropriate to answer the research questions. The action in Middle Stage is by digging information from those people who have understood the actors’ behavior in the past (the criterion of symbolic interaction (Mulyana, 2010), through deepened investigation (the investigator including the attorney or police), then the experts who have studied the actors’ behavior (criminologist, psychologist), or experts who have studied financial and organizational management fraud which causes harm to the auditor.

Backstage is the territory next to the front stage, but is hidden from people’s sight. This is to cover an actor's secret, and usually, a person may not enter from the backstage except for an

emergency. In this stage, an informant or actor will perform in his true identity where the actors show their true color without pretending, different from what they have to show in the front stage. Borrowing the method from Boje et al. (2004) about Critical-Dramaturgy approach in unveiling the Scandal of Enron, this study's research method used Spectacles Model (performance) Boje et al. (2004), by detailing into four types of Spectacles. The spectacle is a metaphor to describe a continuous discourse of story plot about the actor's personal detail, and a monologue which tells the drama plot, and this is a picture of authority (Debord, 1967; Clay, 2016; Sturges, 2015). Spectacle serves a "power" stage to control the situation by twisting the story plot. "Specifically, as information or propaganda, as a consumed advertisement or direct entertainment, the spectacle is a model of dominant social life nowadays (Debord 1967). The Spectacle will be a tool for the "power" stage provided to control the situation by regulating the storyline for the sake of "power". Debord (1967) states that whatever its physical form, a drama is a tool for giving information, propaganda, as well as entertainment, drama or performances become models that are always used in social interactions. Even in modern times like today, the prediction of the Debord is still valid.

It originally used spectacle as a term for performances in gladiatorial matches in Roman times as art, entertainment, festival performances and traditional arts aimed at political interests and control of royal or state power. A spectacle in the view of Foucault (1979) is a way where nation and church try to keep the mass under control until finally, they prove the history shows that the public execution and torture to be unreliable social control. Debord had another view in the last days of the rule of capitalism, he stated the Spectacle was made and distributed for consumption in media that had technology better than before, which aimed to increase the illusion and imagination of the audience, or what is called by the expert of critical theory Benjamin (1999) as 'phantasmagoria'. So we can conclude that a spectacle is a technological form of art used to serve the authority. Boje et al. (2004) in their study identified four spectacles.

Concentrated Spectacles is a mental point of view, and an effort to create a culture in an organization which has hyper-competitiveness and has lots of pride. Concentrated Spectacles, Debord (1976), 'is basically owned by bureaucracy capitalism' (paragraph 64). Concentrated Spectacles is a media where drama produces and is constructed in an image of power covering fragmentation<sup>8</sup>. Concentrated Spectacles is the drama that is shown only intended for 'internal'

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<sup>8</sup> Fragmentation borrows the term biology, which means breeding tools on plants or animals, in connection with staging drama, that cloning drama has parts that break themselves into certain fragments.



circles: for managers, employees, and related stakeholders. Related to a fraud of goods and services, Concentrated Spectacles is a starting stage of how fraud is begun, especially the small and technical elements.

Diffused Spectacles are used by Boje et al. (2004) to describe Enron cases, the Spectacles that have a wider spread that targets the phase of global capitalism, global markets, global networking, and these conditions include efforts to hide the conditions of production (Boje, et al., 2004). Based on Boje's view, the existence of policies influenced the spectacles of the organization, which impact the organization's internal policies. We know concentrated spectacles are about how a drama is produced in an organization, while fraud drama of Diffused Spectacles happens when there is an effect from outsider which forces fraud to happen. As an example, fraud is because of a change in government regulation about tax. The change of tax object, tariff, and other tax regulations trigger fraud because of the assumption that the tax will be bigger with the new regulation. Another example was the change in the cost standard of government budget owner. The change of cost standard causes fraud, which purpose is to cover the relatively big cost in the operational project.

With Enron, Integrated Spectacles is an amalgamation of the Concentrated Spectacles and Diffused Spectacles. In this condition, the organizations or actors involved try to "boast" themselves, bring them strong, superpower and have full power to control all the resources. (Best & Kellner 1997). Its relation to fraud is through combining the company arrogance culture with suitable tricks of global expansionism exploitative, which is clear in fulfilling the authority's personal needs.

Megaspectacles are when the scandal is revealed as mass entertainment, while below it are explosions of three previously mentioned different spectacles. Megaspectacles of the revelation of fraud will open all spectacles inside them previously. (Concentrated Spectacles, Diffused Spectacles). Debord's Spectacle, developed by Best & Kellner (1997), by making a big show called 'megaspectacle', an effort to use media to change a scandal into a mass spectacle. Mass media comes eventually, and it reveals the previous fraud scandals have been done.

The four Spectacles above were only a format that has been built by Boje et al., (2004). For the researcher of fraud, with various types of frauds, the spectacles may be over four or may have different characteristics of spectacles. How Kuhn puts the paradigm in the context of "research", the understanding of the situation and condition is where there is no agreement in the social knowledge

related to the theory, concept, and methods. Therefore, there is no best paradigm in social knowledge. What is there is the dynamic paradigm which will always grow.

#### **4.2. Mechanism of collecting data and selection of informant**

The research process in the revealing of these actors aims to get complete, accurate, and reliable data. Thus, the researcher used the following data collection:

- *Participatory Observation*

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

- *In-depth Interview*

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

- *Documentation*

Documentation is a technique used to collect data through looking for information from various sources related to the research, such as books, agenda, records, newspapers, or from the process during the research as additional sources that may be needed. As explained in the previous section, understanding is achieved from the direct observation of subject employees or employees of organization which is the object of research (financial manager, project decision-maker, auction committee), partner of the goods and services servers (partners here includes many actors, including the Directors, Managers, Field Operator, Financial Manager, Projects, Contract Document Manager, etc.).

There are many pessimistic opinions that when a person is interviewed related to his own negative ethics, then there will be no information can sneak out. The researcher here realized that,

especially when the informant just met the interviewer, so there is a low possibility of getting the truth out. However, the researcher used a specific strategy which is borrowing the idea of “Think like a Thief” (Cali, 2013). The strategy stated by Cali (2013) is that when we want to know the behavior of people who do fraud, make friends with them, and think just like how these actors think of their strategy to plunder the organization’s assets for their personal benefit.

Just as with the other characteristics of realism, interpretive and non-positive paradigm research researcher unites with the image of his subjectivity, the researcher must blend in the actors’ activities in the backstage or middle stage. When the backstage is still very difficult to be infiltrated, building a relationship with the actors can be an entering gate to reveal the backstage of fraud.

## **5. Conclusion**

This research displays an approach that can be used as an analysis tool or approach in the research of revealing fraudulent acts in financial and organizational management. It can be done in both the private and public sector. This research showed various relationships of knowledge paradigm which later forms critical-dramaturgy approach. Using this approach is based on two underlying perspectives. First, how dramaturgy which has interpretive characteristic (humanistic paradigm and social and cultural understanding from inside the circle) can transform in critical thinking or critical theory, so it becomes critical-dramaturgy. Second is the development of critical-dramaturgy proposed by Boje.

Horkheimer argued that critical approach must show that there is something wrong with today’s reality. In short, fraud is a wrong reality, so it is necessary to critically test whether what we think as misery and oppression results from fraud. The concept of drama in critical-dramaturgy in organizational studies showed how corporate theater shows a significant impact in social life which oppresses the society and very often results in violence to reach the aim of fulfilling the greed. This Critical-Dramaturgy method uses the concept of dramaturgy, which is critical for trying to solve and reveal the layers of theatrical drama by the actors in designing the fraud in financial and organizational management.

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