

ICTHM 2023**International Conference in Technology, Humanities and Management****GOVERNMENT ENFORCEMENT AS A DRIVING FACTOR FOR
CORPORATE INTEGRITY PRACTICES IMPLEMENTATION**

Ja'izah Abdul Jabar (a), Eley Suzana Kasim (a,b)*, Norlaila Md Zin (a,b)

*Corresponding author

(a) Faculty of Accountancy, Universiti Teknologi MARA, Cawangan Negeri Sembilan, Kampus Seremban, 70300 Seremban, Negeri Sembilan, Malaysia, jaizahjabar@gmail.com

(b) Accounting Research Institute, Universiti Teknologi MARA, 40450 Shah Alam, Selangor, Malaysia, ekasim@uitm.edu.my, norlaila249@uitm.edu.my

Abstract

Corporate integrity practices have become increasingly important in recent years as businesses face growing pressure to operate ethically and responsibly. Failing to practice integrity has put organisations at risk due to reputational damage, legal liability, and financial losses. These consequences eventually lead to the loss of sustainability for organisations. Hence, companies are highly encouraged to invest in corporate integrity practices to promote ethical behaviour, prevent misconduct, and build stakeholder trust. However, the initiatives to permeate corporate integrity practices require significant commitment and resources, which causes some organisations to hesitate to adopt them. Therefore, this research explores how government enforcement motivates organisations to adopt corporate integrity practices. Based on the review of past studies, the government has the authority to enforce integrity compliance practices through legal system and regulation, education and punishment, which has significantly influenced organisations to initiate ethical and sustainability practices. This study could assist the management in strategies better strengthening corporate integrity practices and ethics compliance.

2357-1330 © 2023 Published by European Publisher.

Keywords: Corporate integrity, Government enforcement, Integrity practices, Regulations

1. Introduction

Integrity is a significant component of sustainability as it relates to honesty, ethics, and trustworthiness, which are essential for building and maintaining good governance (Huberts, 2018). In the context of organisations, integrity is essential to prevent fraud, theft, corruption or any probability of unethical behaviour. Through corporate integrity, the public and other stakeholders can be assured that the organisation is functioning as intended, which enhances their trust and confidence in the organisation (Johari et al., 2021). As one of the stakeholders, the government has been actively enhancing corporate integrity practices by establishing plans and legal initiatives (Siddiquee, 2011). Nevertheless, scandals of numerous high-profile business and the public sector over the past two decades has prompted many questions about the persistence of integrity violation despite the existence of regulations, guidelines and unfavourable consequences (Farazmand, 2020). This is not exceptional for Malaysia's organisations, as integrity performance and ethical issues are in a declining mode.

The Malaysian corruption perception index (CPI) produced by International Transparency (IT) demonstrates a downward trend. Table 1 shows that the CPI of Malaysian organisations dropped over the past ten years. It is suggested that the organisations have not been successful in fully integrating integrity practices into their routines. Some organisations underestimate the adoption of integrity practices as it is not mandatory (CIS, 2016). The lack of awareness also hinders the encouragement from management to grant the integrity system seriously (Sihombing et al., 2023). It further speculates that the management and leaders are not consistent regarding walking the talk on integrity practices (Siddiquee & Zafarullah, 2022). Therefore, as the most influential regulator, the government is hoped to be assisting in promoting and encouraging integrity practices. Government enforcement has been approved as the key strategy to enhance integrity compliance. The strategy developed from the enforcement includes legal system and regulation, education and awareness and penalty and punishment.

Table 1. Corruption Perception Index 2022

Year	Points	Rank
2019	53	51
2020	51	57
2021	48	62
2022	47	61

Sources: International Transparency

Several research reviews on the prevalent issues of corporate integrity practices have recently been conducted (Chong & Mui, 2021; Johari et al., 2021; Yahya et al., 2022). However, these studies primarily focus on the coercive power of government, which encourages the practice of corporate integrity. This study offers distinctive aspects as the objective of this study is to explore the role of government enforcement as a motivating factor of corporate integrity practices. Technically, this concept paper provides a foundation upon the alternatives made by a government that motivate the corporate integrity practices.

There are two reasons why this study is essential. Firstly, understanding the motivating factors of corporate integrity practices is crucial for management to establish effective strategies and alternatives to

promote integrity compliance. Secondly, understanding the role of the government can help organisations communicate the importance of integrity practices to stakeholders and cultivate a culture of integrity awareness within the organisation.

This paper is organised as follows. The second section reviews and summarises the relevant literature on the corporate integrity practices. The third section discusses the government enforcement measures that used to boost corporate integrity practices. The last section presents the conclusion.

2. Corporate Integrity Practices

Corporate integrity has been developed from the concept of ethics and governance, which relates to the quality of organisations' actions by moral values, norms and rules (Huberts, 2018). Corporate integrity is also used interchangeably with business ethics as it is defined as a willingness of an organisation to be maintained ethically and consistently when the outcome deviates from what has been planned (Zainal et al., 2020). As such, corporate integrity is also accepted to be defined as the quality of corporate moral self-governance (Asawo, 2011) and seen as an organisation's asset or intrinsic value (Maak, 2008). Organisations with integrity will always honour their words through honest and straightforward actions, without any hidden deception, untruth or violation of rights (Erhard & Jensen, 2014)

Corporate integrity has emerged through public awareness of the environmental concerns which shaped corporate social responsibility and eventually put pressure on organisations to be more concerned with their social responsibilities and corporate activities (Chabrak, 2015). Such pressure indirectly promote integrity amongst organisational members and eventually make corporate integrity an essential component of sustainability. Organisations with high integrity culture have more excellent performance because it can improve moral hazard and agency cost (Shu et al., 2018). Practising integrity also leads to greater corporate profitability through the enhancement of sustainability (Fuerst & Luetge, 2023; Yin & Zhang, 2020) and the improvement of political and corporate governance. Sustainability and integrity are closely linked. Past studies have confirmed that corruption, misconduct, governance inefficiency and other unethical behaviour can be minimised when integrity is permeated as part of the organisational culture and practices (Sajari et al., 2018). The implementation of integrity and ethics is also prominent in facing the challenging business world. Currently, integrity has been acknowledged as a crucial indicator of trust, competence and professionalism and confidence to survive in the fast-changing global business era (Akir & Malie, 2012; Abdillah et al., 2021). Besides, the relationship with stakeholders can be easily strengthened when the organisation upholds integrity (Biggemann, 2011; Johari et al., 2021).

Understanding that corporate integrity is at the heart of sound performance, the effort to uphold it has become a focal point for many organisations. The establishment of a code of conduct, whistle-blowing, and integrity pact are among the alternatives organisations take to embrace integrity practices (Piazolo & Förster, 2018). At the same time, the role of government is also crucial as the key regulator for integrity enforcement. In the context of Malaysia, the government has been working hard to overcome corruption through various plans and initiatives (Muhamad & Ghani, 2020).

3. Government enforcement

The government refers to the group of people that own exclusive power over legitimate force within a particular territory. The exclusive power gives them the legal capability to bind constraints and sanction other people within the territory in terms of politics, society or market (Kourula et al., 2019). Thus, government enforcement can be understood as an action of the government in enforcing individuals, people or organisations to follow any particular regulations that fall within the scope of the authority. In the context of integrity, government can use their power to authorise regulations for strengthening anti-corruption as part of the initiative to enhance integrity and ethics practices. Government enforcement begins with the establishment of the legal systems such as the Anti-corruption Act, the UK Bribery Act and The National Public Service Ethics Code (NPSEC) with the purpose of combating corruption activities (Choi, 2018; Oyamada, 2015; Siddiquee, 2011). Apart from that, education and disciplinary measures are also simultaneously conducted by the government to ensure the success of corporate integrity practices.

3.1. Legal System and Requirements

The Malaysian government has intensified its effort to promote integrity due to rising corporate integrity issues (Said & Jaafar, 2014). Laws, regulations and policies have been established to ensure companies are bound with clearly outlined rules and standards in terms of ethical and responsible manners. It provides the legal basis for holding companies accountable for their actions and imposing penalties for any law or ethical standards violations. The introduction of the Malaysian Anti-Corruption Commission Act 2009 and the Whistleblower Protection Act 2010 are amongst the government's initiatives to enforce integrity compliance. The MACC Act 2009 is mainly responsible for any enforcement of legislation to prevent corruption (Sajari et al., 2023), while the Whistleblowing Protection Act 2010 is to encourage and facilitate the reporting of improper conduct, including corrupt practices, within both the public and private sectors.

At the same time, regulatory bodies were also established to execute the laws, and implement the regulations and policies as part of the strengthening of the initiatives (Johari et al., 2021). The establishment of the Malaysian Institute of Integrity (MII) in 2004 to regulate the National Integrity Plan (NIP), the Malaysia Anti-Corruption Academy (MACA) in 2006 and the Corporate Integrity Development Center (CIDC) in 2008 are amongst of Malaysian government alternatives to promote integrity. The latest alternative is the introduction of the National Anti-Corruption Plan (NACP) 2019-2023, with the primary function of strengthening integrity and governance efficiency of public services (Sajari et al., 2023). The establishment of those institutions is hoped to minimize the possibility of corruption occurring effectively and, at the same time, regulate the way integrity should be conducted. One of the responsibilities of anti-corruption agencies is to eradicate and hinder all forms of corruption, misuse of power and maladministration of society (Siddiquee, 2011) which increases transparency. Apart from that, these agencies are also indirectly involved in integrity noncompliance reports, provide training and monitor integrity evaluation (Siddiquee, 2011). Such responsibilities manifest the role of government as part of the enforcer for integrity compliance and practices.

As part of the critical constituents of the institutional environment, the government is capable of creating a set of rules that will shape organisational structure and behaviour (Yin & Zhang, 2020). This capability facilitates the government in ensuring the compliance of integrity amongst organisations, which is important to have appeared as a legitimate entity. The amendment of anti-corruption laws and the creation of specialised units for addressing money laundering and financial terrorism exhibit government enforcement towards organisations to fulfil social expectations (Brody et al., 2020). Being legitimate enhances the survival and growth of the organisations (Misopoulos et al., 2018; Yin & Zhang, 2020). Furthermore, the involvement of formal authorities in establishing anti-corruption agencies and devising anti-corruption strategies is deemed more impactful as the government can exercise its coercive authority to enforce the newly implemented policies (Choi, 2018).

The regulatory bodies used to be representative of the formal institutions which is more effective compared to informal ones because the government can deploy its coercive power to impose new strategies or regulations in curbing corruption (Choi, 2018). Kourula et al. (2019) identified the government's role as an enforcer or regulator in constructing business governance. This demonstrates that the government's authority has been utilised to implement specific regulations to improve governance and promote integrity practices. The government has introduced rules such as the code of conduct, whistle-blowing system, and integrity pledge to ensure compliance with integrity standards (Khan, 2016; Piazzolo & Förster, 2018). A clear code of conduct provides an apparent reference in situations where organisations may face ethical dilemmas, guiding them towards ethical decision-making (Kaptein & Avelino, 2005), while whistle-blowing system assist in integrity violation through early detection and prevention (Misopoulos et al., 2018). Signing an integrity pledge or integrity pact is symbolic of the willingness of organisations to put integrity over individual interest. These regulations can be used as enforcing tools which ease the government to take action for any violation of integrity.

3.2. Education and Awareness

Despite the creation of various policies, rules and regulations, the practice of corporate integrity needs commitment from the whole organisation as it is holistic (Huberts, 2018). The failure of one department to behave ethically jeopardises the entire organisation's performance in terms of integrity compliance. Therefore, education has become a centre of ethical issues dealing with the awareness and understanding of integrity. Awareness and understanding of integrity are necessary to gain full support and commitment from members of organisations. Piazzolo and Förster (2018) claim that the whistle-blowing system can only be effective if people understand how important integrity is. Under that matter, they suggest that professional and authoritative bodies support life-long education to ensure its members' integrity. Petrick and Scherer (2003) recommended managerial and organisational learning to improve management integrity. They believed that the education provided increased the awareness of the importance of integrity capacity development and ethics competencies. This highlights the importance of education and awareness in ensuring that the integrity measures adopted by organisations are effective, which relies on the commitment of employees and management towards the objectives.

Anti-corruption campaigns have been a common agenda of the government to mitigate corruption (Choi, 2018). At the same time, such a campaign is used as a platform to educate people about the value

of upholding integrity. Training and educational programs aimed by the government will be assigned to the selected authoritative bodies to ensure the programmes' objectives are achieved. For instance, the Malaysian Anti-Corruption Commission (MACC) has organised a few programmes under the Malaysian Anti-Corruption Academy (MACA) with the primary purpose of cultivating integrity and anti-corruption values in all levels of society and creating a sense of abhorrence and intolerance towards corruption. (MACC, 2020). The programs include public campaigns, seminars and dialogues to encourage people to take corruption prevention measures and come forward to report on any integrity violation cases. Briefing and discussion sessions held during programs help regulators and authorities to communicate information clearly and avoid misunderstandings from the public. For government companies, the establishment of the Integrity and Governance Unit (IGU) in 2014 led by the Chief Integrity Officer (CIO), has strengthened the organisations' integrity education and training as this unit will oversee and implement integrity-related activities (Sajari et al., 2023). This unit will conduct all integrity programs with the cooperation of other anti-corruption agencies. The information gained from those programmes has a huge impact on integrity awareness that eventually creates an ethical culture, which also facilitates the responsibility of the government to enforce integrity practices implementations.

3.3. Penalty and punishment

Government enforcement through punishment significantly affects compliance as it acts as a deterrent against non-compliance activities (Lopez-Luzuriaga & Scartascini, 2019). Penalties and punishment can be effective government enforcement tools because they can serve as effective control and discipline mechanisms to prevent instances of integrity violations that can potentially harm the organisation's reputation (Lašáková et al., 2021). Imposing penalties or fines on violators sends a message that there are consequences for breaking the law, which can discourage individuals and organisations from engaging in corrupt practices. Understanding the importance of punishment as an enforcement tool of integrity compliance, the government intends to stringent penalties for any misconduct. For instance, the implementation of Section 17A of the Malaysia Anti-Corruption Act 2009 (Amendment 2018) implies that if any employees or associates commit any integrity violation for the benefit of the organisation, the principle of corporate liability is applicable, where the organisation is also considered guilty (Low & Low, 2020). The penalties imposed under this section are a fine of not less than ten times the value of the bribe or RM 1 million, whichever is higher, or imprisonment for up to 20 years, or both (Low & Low, 2020). Despite the significant financial risk, the government's motive for imposing penalties is not solely for financial gain but rather to prevent harm to reputation and sustainability.

The commitment of the government to enhance integrity practices and compliance has been shown before this section when the MACC Act 2009 also includes the penalties of giving and accepting gratifications, bribery and withdrawal of tender. In a relevant context, this approach incentivises organisations to strengthen their efforts in promoting and practicing integrity, thereby reducing the likelihood of any instances of integrity violations. Additionally, the fear of being caught and punished can motivate individuals to adhere to regulations and laws, promoting a compliance culture (Dharmasiri et al., 2022).

4. Effectiveness of government enforcement

People are expected to obey rules when the rules capture three characteristics; they correspond to their internal moral value system, are established fairly, and are unbiasedly applied (Hodges, 2016). These characteristics convey those laws, regulations and any elements of enforcement are readily accepted if all of them match with principles or beliefs of justice. Government should use the correct channel in selecting high-integrity officers who will handle the enforcement activities assigned by the government. This is because the enforcement will never be effective when there is an intervention from those public officers that benefit from their roles but never be accountable for their wrongdoings (Khan, 2016).

In addition, effective regulation is easier to achieve because “people try to do the right things most of the time” than “you must do the right things”. The former is perceived as a successive approach, as the regulators always try to support good performance while improving and educating people. The latter is more on a repressive approach that eventually leads to reputational damage-based obedience. (Hodges, 2016). Regulators should be trained to help organisations to become more progressive and ethically compliant. Being a regulator with a disciplinary mentality will eventually hinder the prosecution process as their focus is only on punishing wrongdoers without any intention to improve it (Braithwaite, 2020). In this case, good training should also be given to the lack of competent regulators.

The collaboration between government and other private sectors, including business organisations, are critically important to ensure the implementation of regulation is transparent for all related parties, which becomes proof that lessons are constantly being learnt (Hodges, 2016). In the context of integrity practices, cooperation with higher educational institutions is also necessary as those institutions may possess knowledge and expertise in various fields related to law, policy, and enforcement. Therefore, cooperation with other agencies and institutions can support evidence-based decision-making and assist the implementation of enforcement strategies.

5. Conclusion

Corporate integrity practices play a crucial role in ensuring organisational sustainability. Nevertheless, making integrity practices mandatory is often deemed challenging due to the high demand for commitment. Therefore, the government must exert more significant efforts in promoting integrity compliance. This paper aims to explore how government enforcement enhances corporate integrity practices. By establishing solid laws and regulations, conducting thorough education and imposing appropriate penalties, governments can deter corporate wrongdoing and promote a culture of ethics and integrity compliance.

Laws and regulations provide clear guidelines on how integrity practices should be conducted. Education given provides greater exposure to the current integrity practices and new updates. Penalties and punishment are imposed to discourage organisations from involving in any unethical behaviours. However, it is also important to note that government enforcement alone may not ensure corporate integrity practices. Companies must also take responsibility for their actions and prioritise ethical behaviour, establishing internal controls and promoting a culture of transparency and accountability. By

working together with government enforcement agencies and higher education institutions, organisations can enhance their integrity practices and create a sustainable future for both their operations and the wider community.

This paper solely focuses on the discussion of government enforcement in the context of Malaysia that is pertinent to the legal system and regulation, education and awareness, as well as penalties and punishment. However, various aspects of enforcement could be examined in greater detail. Further research could explore other enforcement areas such as monitoring, evaluation, and detection. A more comprehensive analysis of the role of the government as an enforcer of corporate integrity practices would provide greater insight into the effectiveness of its efforts to promote integrity practices in the corporate sector.

Acknowledgements

The authors thank Universiti Teknologi MARA, Shah Alam, Malaysia, for financial support through Accounting Research Institute Grant (600-RMC/ARI 5/3(008/20230)).

References

- Abdillah, M. R., Anita, R., & Zakaria, N. B. (2021). Trust in leaders and employee silence behaviour: Evidence from higher education institutions in Indonesia. *Human Systems Management*, 40(4), 567-580.
- Akir, O., & Malie, S. (2012). Integrity Dimensions and Religious Orientation in Aspect of Employees Job Conduct: An Exploratory Model Building. *Procedia - Social and Behavioral Sciences*, 62, 167-174. <https://doi.org/10.1016/j.sbspro.2012.09.026>
- Asawo, S. P. (2011). Corporate Integrity and Company-Community Conflict Management in the Niger Delta Region of Nigeria Soye Peniel Asawo. *Journal of Leadership, Accountability and Ethics*, 8(3), 77-89.
- Biggemann, S. (2011). Achieving business sustainability: the role of integrity. *Proceedings from 27th IMP-Conference in Glasgow*.
- Braithwaite, J. (2020). Regulatory Mix, Collective Efficacy, and Crimes of the Powerful. *Journal of White Collar and Corporate Crime*, 1(1), 62–71. <https://doi.org/10.1177/2631309x19872430>
- Brody, R. G., Gupta, G., Ekofo, A. N., & Ogunade, K. M. (2020). The need for anti-corruption policies in developing countries. *Journal of Financial Crime*, 28(1), 131-141. <https://doi.org/10.1108/jfc-06-2020-0099>
- Chabrak, N. (2015). Promoting corporate social responsibility and sustainability: a model of integrity. *Society and Business Review*, 10(3), 280-305. <https://doi.org/10.1108/sbr-06-2015-0018>
- Choi, J.-W. (2018). Corruption control and prevention in the Korean government: Achievements and challenges from an institutional perspective. *Asian Education and Development Studies*, 7(3), 303-314. <https://doi.org/10.1108/aeds-11-2017-0111>
- Chong, K. Y., & Mui, H. K. (2021). The importance of integrity practices on task performance Royal Malaysia Police: the mediating role of organizational commitment and job satisfaction. *International Journal of Social Science Research*, 3(2), 79-93.
- CIS. (2016). From Pledge to Practice. *A Guide to Implement CIS in Malaysia*. <https://www.ssm.com.my/Pages/CR/Document/SSM>
- Dharmasiri, P., Phang, S.-Y., Prasad, A., & Webster, J. (2022). Consequences of Ethical and Audit Violations: Evidence from the PCAOB Settled Disciplinary Orders. *Journal of Business Ethics*, 179(1), 179-203. <https://doi.org/10.1007/s10551-021-04786-4>
- Erhard, W., & Jensen, M. (2014). Putting integrity Into Finance: *A Purely Positive Approach*. <https://doi.org/10.3386/w19986>

- Farazmand, A. (Ed.). (2020). *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Springer. <https://doi.org/10.1007/978-3-319-31816-5>
- Fuerst, M. J., & Luetge, C. (2023). The conception of organizational integrity: A derivation from the individual level using a virtue-based approach. *Business Ethics, the Environment & Responsibility*, 32(S1), 25-33. <https://doi.org/10.1111/beer.12401>
- Hodges, C. (2016). Ethical Business Regulation: Understanding the Evidence. *BRDO Better Regulation Delivery Office, February*.
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/497539/16-113-ethical-business-regulation.pdf
- Huberts, L. W. J. C. (2018). Integrity: What it is and Why it is Important. *Public Integrity*, 20(sup1), S18-S32. <https://doi.org/10.1080/10999922.2018.1477404>
- Johari, R. J., Alam, M. M., & Said, J. (2021). Empirical assessment on factors contributing to integrity practices of Malaysian public sector officers. *Business Process Management Journal*, 27(4), 1217-1237. <https://doi.org/10.1108/bpmj-06-2020-0297>
- Kaptein, M., & Avelino, S. (2005). Measuring corporate integrity: a survey-based approach. *Corporate Governance: The international journal of business in society*, 5(1), 45-54. <https://doi.org/10.1108/14720700510583467>
- Khan, F. (2016). Combating corruption in Pakistan. *Asian Education and Development Studies*, 5(2), 195-210. <https://doi.org/10.1108/AEDS-01-2016-0006>
- Kourula, A., Moon, J., Salles-Djelic, M.-L., & Wickert, C. (2019). New Roles of Government in the Governance of Business Conduct: Implications for Management and Organizational Research. *Organization Studies*, 40(8), 1101-1123. <https://doi.org/10.1177/0170840619852142>
- Lašáková, A., Remišová, A., & Bohinská, A. (2021). Best practices in ethics management: Insights from a qualitative study in Slovakia. *Business Ethics, the Environment & Responsibility*, 30(1), 54-75. <https://doi.org/10.1111/beer.12316>
- Lopez-Luzuriaga, A., & Scartascini, C. (2019). Compliance spillovers across taxes: The role of penalties and detection. *Journal of Economic Behavior & Organization*, 164, 518-534. <https://doi.org/10.1016/j.jebo.2019.06.015>
- Low, C. K., & Low, T. Y. (2020). Corporate Criminal Liability and Section 17A of the Malaysian Anti-Corruption Commission Act. *Singapore Academy of Law Journal*, 32, 563-610.
- Maak, T. (2008). Undivided Corporate Responsibility: Towards a Theory of Corporate Integrity. *Journal of Business Ethics*, 82(2), 353-368. <https://doi.org/10.1007/s10551-008-9891-0>
- Malaysian Anti Corruption Commission. (MACC). (2020). Retrieved 17 April 2023 from https://www.sprm.gov.my/index.php?id=21&page_id=122&articleid=1008
- Misopoulos, F., Michaelides, R., Salehuddin, M., Manthou, V., & Michaelides, Z. (2018). Addressing Organisational Pressures as Drivers towards Sustainability in Manufacturing Projects and Project Management Methodologies. *Sustainability*, 10(6), 2098. <https://doi.org/10.3390/su10062098>
- Muhamad, N., & A. Gani, N. (2020). A decade of corruption studies in Malaysia. In *Journal of Financial Crime* (Vol. 27, Issue 2, pp. 423-436). <https://doi.org/10.1108/JFC-07-2019-0099>
- Oyamada, E. (2015). Anti-corruption measures the Japanese way: prevention matters. *Asian Education and Development Studies*, 4(1), 24-50. <https://doi.org/10.1108/AEDS-10-2014-0047>
- Petrick, J. A., & Scherer, R. F. (2003). of Management Integrity Capacity. *Mid-American Journal of Business*, 18(1), 37-49.
- Piazolo, D., & Förster, G. (2018). Integrity as performance-increasing factor within the real estate industry. *Property Management*, 37(1), 38-51. <https://doi.org/10.1108/PM-02-2018-0015>
- Said, J., & Jaafar, N. H. B. (2014). Accountability in Government Linked Companies: An Empirical Finding. *Procedia - Social and Behavioral Sciences*, 145, 294-299. <https://doi.org/10.1016/j.sbspro.2014.06.037>
- Sajari, A., Haron, H., Ganesan, Y., & Khalid, A. A. (2023). Factors influencing the level of ethics and integrity in Malaysian public sector. *Journal of Islamic Accounting and Business Research*, 14(1), 141-158. <https://doi.org/10.1108/jiabr-09-2021-0256>

- Sajari, A., Haron, H., Ismail, I., Mohd Yusof, N. A. Z., & Haniffa, R. (2018). Level of Ethics and Integrity and Internal Audit Capability: A Comparison of Two Malaysian Public Sector Organisations. *Journal of Governance and Integrity*, 1(2), 83–119.
- Shu, W., Chen, Y., Lin, B., & Chen, Y. (2018). Does corporate integrity improve the quality of internal control? *China Journal of Accounting Research*, 11(4), 407–427. <https://doi.org/10.1016/j.cjar.2018.09.002>
- Siddiquee, N. A. (2011). Approaches to Fighting Corruption and Managing Integrity in Malaysia: A Critical Perspective. *Journal of Administrative Science*, 8(1), 47–74.
- Siddiquee, N. A., & Zafarullah, H. (2022). Absolute Power, Absolute Venality: The Politics of Corruption and Anti-corruption in Malaysia. *Public Integrity*, 24(1), 1-17. <https://doi.org/10.1080/10999922.2020.1830541>
- Sihombing, R. P., Soewarno, N., & Agustia, D. (2023). The mediating effect of fraud awareness on the relationship between risk management and integrity system. *Journal of Financial Crime*, 30(3), 618-634. <https://doi.org/10.1108/jfc-02-2022-0058>
- Yahya, N., Said, J., Zakaria, N. B., & Musa, K. (2022). Assessing the relationship of corporate integrity practices with accountability of Malaysian statutory bodies. *Journal of Modern Accounting and Auditing*, 18(1), 1-14.
- Yin, H., & Zhang, R. (2020). The Effect of Corporate Integrity on Stock Price Crash Risk. *Journal of Business Economics and Environmental Studies*, 10(1), 19–28. <https://doi.org/10.13106/jbees.2020.vol10.no1.19>
- Zainal, R., Md. Som, A., & Mohamed, N. (2020). A Comparative Study on the Implementation of Corporate Integrity between Malaysian Public and Private Sectors Organization. *Environment-Behaviour Proceedings Journal*, 5(S11), 263-267. <https://doi.org/10.21834/ebpj.v5isi1.2329>