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## The Role of Law Enforcement, Incentives and Opportunity on Effectiveness of Corruption Control: Malaysian Evidence

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### Abstract

Corruption is a major concern all over the world. More research should be done to identify factors that may contribute to the effectiveness of corruption control. The purpose of this study is to look into the impact of law enforcement, incentives, and opportunities on the success of the anti-corruption programme in Malaysian government institutions. Questionnaires were provided to law enforcement agencies Department A, B, C and D. Based on the Fraud Triangle, a regression model was utilised to assess the relationship between law enforcement, motive, and opportunity, as well as the effectiveness of corruption control. The findings revealed that law enforcement and incentives have a major impact on the effectiveness of anti-corruption efforts. The findings could be used by the Malaysian Anti-Corruption Commission as guideline in the fight against corruption. Future research may be done longitudinally and cross-country. Second, in addition to surveys, other techniques of data collecting should include interviewing and observation. Third, a more comprehensive and larger sample size may be used.

**Keywords:** Effectiveness of Corruption Control, Enforcement, Incentives, Opportunity, Malaysia.

### Introduction

#### **Background**

Corruption is a critical worry around the world, as it has the potential to ruin a country's economic and political climate (Morlu, 2011). While a direct link between corruption and GDP growth is difficult to establish, it does show that corruption has significant negative effects on a number of key transmission channels, including investment (including FDI), competition, entrepreneurship, government efficiency, government expenditures and revenues, and human capital formation (OECD) (2010).

The government has made a concerted effort to tackle corruption by developing measures and elevating an anti-corruption agency to the commission. However, despite the corruption

perception index holding up better, all measures to continue this seemingly deadlocked situation held up better, with evidence from current data showing that corruption is ingrained in society (Siddiquee, 2010).

Corruption can have a negative impact on the country's efficiency and integrity, as well as social and political stability and security, imbalanced development, a rise in the cost of products and services, a decrease in national income, and a decrease in the quality of service or product. Corruption stifles good governance, distorts public policy, causes resource misallocation, and stifles economic growth (Bardhan, 1997; Rose-Ackerman, 1999). According to Transparency International's Corruption Perception Index (CPI) 2019, Malaysia was ranked 51 out of 180 nations, down 10 places from 61 out of 183 in 2018 and 62 out of 180 in 2017, indicating a little improvement in our image. After a slight improvement in 2019, Malaysia's rank goes up again to 57 out of 179 countries in 2020 (CPI, 2021). In 2021, Malaysia dropped five spots in the Transparency International Corruption Perception Index (CPI) to 62nd position out of 180 countries (Haron et al., 2022). Corruption continues to be a source of concern in our country. As a result, this study takes the lead in examining the effectiveness of Malaysian law enforcement authorities' anti-corruption efforts. The study's major goal is to look into the role of law enforcement, incentives, and opportunities in improving the effectiveness of the anti-corruption approach in government institutions. Furthermore, the study attempts to investigate the most influential roles of law enforcement, incentives, and opportunities that may improve the success of public-sector corruption-prevention efforts.

### **Literature Review**

To combat corruption in law enforcement agencies, a large number of developed and developing countries use a variety of techniques, including legal, administrative, political, social, and economic measures. Many tactics have been taken by the government in our country, including the enforcement of laws, better incentives such as attractive salaries, and the limitation of available chances.

### ***Effectiveness of Corruption Control***

Effectiveness is frequently defined as an organization's ability to achieve its strategic and operational objectives. According to Noruzi and Rahimi (2010), the overarching purpose of most organisational research is to improve the effectiveness of the organisation. Organizational effectiveness is defined as a company's long-term capacity to achieve its strategic and operational objectives consistently (Fallon and Brinkerhoff, 1996, p.14). Organizational effectiveness is defined by Mott (1972) as an organization's ability to mobilise its centres of power for action, production, and adaptability (p.17). Effective organisations, on the other hand, have a tendency to produce higher-quality goods and to be resilient in the face of adversity. Even researchers have shed light on important elements determining organisational performance, such as the training climate and individual positive attitudes and behaviours including commitment, organisational citizenship behaviours, and so on (Organ, 1988; Podsakoff and Mackenzie, 1994; Gelade and Gilbert, 2003). According to Kataria, Grag, and Rastogi (2013), there is a paucity of empirical evidence to support the significance of a favourable psychological climate and a fledgling approach to work participation in improving organisational success. The effectiveness of a corruption control method in an organisation can be measured by changes in employee attitudes and achievement of the corruption control objective, which is a reduction in corruption cases, according to these researchers'

measurements of efficacy. Furthermore, the efficiency of corruption controls can be determined by an organization's corporate governance quality. "Corruption is itself a symptom of fundamental governance failure," Shah (2007) writes, and developing countries can be divided into "three broad categories - high, medium, and low, which represent the incidence of corruption." "Nations with high corruption have poor governance, countries with medium corruption have fair governance, and countries with low corruption have good governance," according to the report (p. 243).

Corruption is a worldwide issue. Law enforcement is one of the most powerful tools for reducing or eliminating this problem. The question is whether the execution of a sentence for an offence such as corruption is capable of effectively dealing with a serious and worrying crisis such as corruption, as Nasohah (2008) states that the sentence should be a deterrent to crime and the criminal's painful experience after experience, as well as a warning to others not to be afraid to make mistakes. Punishment is limited in accordance with societal needs. If the needs of the community outweigh the repercussions of a crime to the point that criminals must be eliminated or removed, then the penalty is acceptable; otherwise, the legislation is comprehensive but the implementation is ineffective. As a result, we had to assess some of the principles described by and whether they should be condemned to death or life imprisonment. Each of the legal penalties is designed to defend the interests of individuals and society as a whole. The purpose of carrying out a punishment is not to exact vengeance. According to Azizah et al (2015), it is critical to determine whether the present punishment complies with these criteria, since if it does not, the sentence imposed will be in vain, and the criminal offence will not be adequately handled.

According to Kim (2013), a large number of developed and developing countries use a variety of approaches to prevent and reduce corruption in government, including legal approaches that focus on establishing the rule of law, regulation, administrative reform, separation of politics and administration, antifavoritism, and whistle-blower protection. Schneider (2009) claims that law enforcement has operated as a bureaucracy with extensive oversight mechanisms and stringent procedural rules and regulations. It signifies that law enforcement monitors the corrupted person's actions. In terms of enforcement, Lastra (2006) noted that effective and efficient enforcement is critical to the success of rules. To ensure that enforcement is successful, the fines or consequences for noncompliance should be explicitly stated in the legislation. Every public officer in their department is accountable and responsible for preventing and detecting corruption. The structure of corruption control, according to Hin (2011) in his paper "Corruption Control in Singapore," consists of four pillars: Effective Anti-Corruption Acts or Laws, Effective Anti-Corruption Agency, Effective Adjudication or Punishment, and Effective Government Administration. He went on to say that having severe laws does not guarantee efficient enforcement. If there are harsh regulations but no enforcement, corruption will thrive because the corrupted will be able to avoid detection and investigation, and the scenario will be similar to having a good war strategy but bad troops. As a result, it is critical to make establishing an effective enforcement agency a top priority (Hin, 2011).

### ***Law Enforcement***

According to Azizah et al (2015), a punishment or penalty should be viewed as a deterrent to committing an infraction as well as a means of retaliation once an infraction has been

committed. This viewpoint is consistent with Al-Qardhawi (2012) assertion that legislation is a society's primary strength. Whether legislation falls from the heavens or out of the earth, a society needs it to control its interactions and punish those who break its laws (Azizah et al. 2015). For people in general to maintain public safety and structure in terms of material and moral, and to uphold justice among humans, conscience and soul urgings are insufficient (Al-Qardhawi, 2012). According to Azizah (2015), this viewpoint is both relevant and realistic, because the current reality demonstrates that inward appreciation of Islamic values is insufficient to prevent a group of individuals in society from engaging in immoral behaviour.

Bandaranayake (2014) proposed that fraud and corruption reporting mechanisms be implemented in every department to strengthen public officials' accountability. He went on to say that the protocols should include: 1) guidelines for reporting incidences of real or suspected fraud and corruption, 2) clearly defined grounds for reporting, and 3) what to disclose. 4) To whom should you report? 5) Procedures for protecting whistleblowers and 6) Procedures for confidential reporting to raise awareness among public authorities, these reporting processes should be publicised to all departments. Most whistle-blowers, according to Lehmann (2010), are internal whistle-blowers who disclose undesirable behaviour within their firm. Many people will not blow the whistle for a variety of reasons, including fear of punishment, loss of relationships at work and outside of work, and, worst of all, fear of danger or persecution.

According to Brown (2007), forming an investigation team to act quickly to any charges of corruption can also be a useful strategy for preventing corruption. Bandaranayake agrees with this viewpoint (2014). Bandaranayake also advised that a team of qualified internal forensic investigators and a panel of external forensic investigators be appointed to assist the investigative team in performing difficult investigations. It demonstrates the department's capacity and preparedness to respond by forming an investigation team. Based on the discussion above, the following hypothesis is proposed:

H<sub>1</sub>: There is a significant positive relationship between law enforcement and effective corruption control.

### ***Incentives***

Opportunity (discretionary authority), temptation (salaries), monitoring and supervision, and punishment are four areas where incentive structures can be changed, according to (Thomas and Meagher, 2004). (Such as job loss or reputational damage). According to Scott et al (2013), incentives can be in the form of monetary prizes. He went on to say that a cash incentive is a monetary incentive that is deducted from an employee's compensation. Analoui (2000) said in a prior study that financial incentives could be in the form of pay and money. Furthermore, according to Sorrauren (2000), an incentive can be non-monetary in nature, such as a challenge, excitement, prestige, encouragement, or praise. Low wages in the public sector, particularly in developing nations, are a key source of corruption, according to (Besley and McLaren, 1990).

Corruption, on the other hand, can be reduced by raising salaries. Higher pay, according to Spinellis (1996), may lessen corruption because bribes may no longer be necessary for survival. A higher pay, according to Schulze and Frank (2003), should lead to less corruption,



implying a larger opportunity cost of corruption. An incentive for refusing to take bribes should be considered if compromised officials risk being caught and dismissed while still earning less than they would in the public sector. According to Mahmood (2005), the public sector's lower compensation level compared to the private sector is a crucial element in the proliferation of corruption. The notion of unfair payment makes public officials more prone to bribery, as well as lowering the moral costs of corruption (Abbink, 2002).

H<sub>2</sub>: There is a significant positive relationship between incentives and effective corruption control.

### ***Opportunity***

Perceived opportunity refers to the belief that a control flaw exists and, more crucially, that the chances of being found are slim (Dorminey et. al, 2012). As a result, the ability to commit the act without being detected is implied by perceived opportunity. Many scams, particularly the multibillion-dollar ones, would not have occurred if the perpetrator(s) lacked the necessary competencies, according to Wolfe and Hermanson (2004). Opportunity, motive, and rationalisation all drive the fraudster closer to the door, but the fraudster must be able to recognise the opportunity to step through it and conduct the fraudulent act while concealing it (Dorminey et. al., 2012). When there is specialised access, motive, and a lack of operational control, opportunities for corruption can arise. Felson (2002) underlined the necessity of access to the target for every crime, including corruption, by seeing targets as vital components of the chemistry of crime. Because corrupt officials take advantage of their personal ties and specialised professional functions to benefit themselves, opportunity structure analysis is an important aspect of corruption investigation. This is in line with Klitgaard's formula, which emphasises the importance of discretion in understanding corruption (Klitgaard, 2008). Corrupters and corruptees, like other criminals, can hide behind traditional positions in order to facilitate a crime with legal ramifications. Felson (2002) stated that among white collar crimes, there are certain occupations, professions, and organisations that give criminals with realistic ways to their targets when discussing "crimes of specialised access." The legitimate aspects of vocational jobs provide the potential for an individual to execute unlawful activities regardless of intentions. According to Felson (2002), specialised access is defined as "a criminal conduct done by misusing one's position or profession to achieve specific access to a crime target." As a result, understanding people's assessments of abusing environmentally harmful opportunities necessitates taking into account their values and the economic context in which they make such assessments. To the extent, the hypothesis would be:

H<sub>3</sub>: There is a significant positive relationship between opportunity and effective corruption control.

## Conceptual Framework

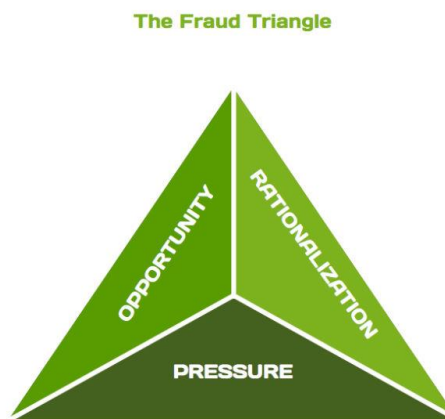


Figure 1: Fraud Triangle

Donald R. Cressey, a criminologist, coined the term "fraud triangle" in 1950. Cressey's study looked into what motivates people to break trust. Cressey spoke with 250 criminals who fit two criteria: (1) the person must have accepted a position of trust in good faith, and (2) the trust must have been breached. In addition, Cressey hypothesised three criteria for criminal violations of trust, according to Dorminey et al (2012, p.557-558) in their paper *The Evolution of Fraud Theory*: First, a non-shareable financial problem; Second, knowledge of the workings of a specific enterprise and the opportunity to violate a position of trust; and Third, the ability to adjust one's self-perception such that Each of the three conditions, on the other hand, must be met: felt pressure, perceived opportunity, and justification.

Pressure, according to Di Napoli (2010), can range from unreasonable deadlines and performance targets to personal vices like gambling or drugs. Pressure, on the other hand, is defined by Dorminey et al (2012) as non-shareable financial needs, and it is an incomplete definition of a fraudster's reasons. According to Sadique et al (2010), the initial stage that leads to fraud intention is pressure, also known as inducement. This is due to the fact that most desire to achieve something occurs while someone is under duress.

"Fraud perpetrators must have a perceived opportunity, otherwise they will not conduct fraud," according to Albrecht et al (2010, p.260). [...] a lack of or circumvention of controls that prevent and/or detect fraudulent behaviour, inability to judge the quality of performance, failure to discipline fraud perpetrators, lack of access to information, ignorance or apathy and incapacity, and the lack of an audit trail are all perceived opportunities to commit fraud."

According to Graycar (2012), corruption can be reduced by eliminating or lowering chances for corrupt behaviour. Krambia-Kapardis (2003) gave the example of "weak internal controls, external criminology factors (i.e., country's economy, stock exchange crash, loopholes in the legal system, police ineffectiveness, banking system, type of people, personal vested interests, perception that everyone steals from the government"), as well as "weak internal controls, external criminology factors (i.e., country's economy, stock exchange crash, loopholes in the legal system.

An attitude, temperament, or set of ethical beliefs exists that allows management or employees to purposefully conduct a dishonest conduct, or they are in an atmosphere that

puts enough pressure to induce them to rationalise executing a dishonest conduct, according to (Ilter, 2014). Before engaging in unethical behaviour, the offender must construct some type of ethically acceptable rationale, according to Abdullahi et al. (2015). On the other hand, he added that a human cannot explain unethical behaviour and is unlikely to commit fraud.

Pressure, opportunity, and rationalisation are projected to affect the effectiveness of corruption control for law enforcement officers based on the underpinning theory, the fraud triangle theory. As a result, this study focuses on three independent variables: law enforcement, motivation, and opportunity, all of which are aspects of a law enforcement officer's work environment.

## **Methodology**

### ***Sampling and Data Collection Procedure***

The sample was drawn from officers in public agencies as follows:

- Department A (DEP. A)
- Department B (DEP. B)
- Department C (DEP. C)
- Department D (DEP. D)

The above public agencies were chosen because, in comparison to other agencies, they are widely recognised as top public agencies in Malaysia. According to a survey conducted by Transparency International Malaysia (TI-M) in 2015, political parties and the police are the most corrupt institutions in Malaysia. According to the Malaysian Corruption Barometer (MCB), 45 percent and 42 percent of respondents, respectively, thought political parties and the police were "corrupt" and "very corrupt."

The goal of this study is to determine how public officials feel about the success of their agencies' anti-corruption efforts. Officers at government agencies are the study's target group. According to Sekaran and Bougie (2009), sample sizes ranging from 30 to 500 are adequate in most studies. The sample size for multivariate research involving multiple regression analysis should be ten times the number of variables utilised in the study, according to the author. Because there were three independent variables in the investigation, a sample size of at least 30 people was required (i.e. three variables multiplied by ten).

Questionnaires were used to collect data. The questionnaire was three pages long and included instructions on how to complete it. Following the completion of the research, 150 questionnaires were sent out on April 4th, 2016 to the above-mentioned public bodies in order to conduct the survey. After one week from the date of distribution, a follow-up contact was made to remind them of the questionnaires and to solicit their help in completing the survey. On the deadline date, just 126 replies were received. During the survey, the police did not return the remaining 24 questionnaires.

### ***Questionnaire Design***

Respondents answered the questionnaires in a confidential, anonymous, and voluntary manner using a self-administered survey. The poll gathered original data describing the views of law enforcement agencies on themes related to the success of anti-corruption efforts in government entities. It was created using the characteristics found in the literature.



The survey questions consisted of 34 items, each of which was replied on a 5-point Likert scale (with 1 being completely disagree and 5 being completely agree). According to Zhang et al (1999), a 5-point Likert scale was used to determine the relative relevance of each component in regard to its effect on the reasons for attending the event ("1 = Not at All," "2 = A Little," "3 = Somewhat," "4 = Very Much," and "5 = Extremely"). The use of a survey as a research tool allowed for the collection of quantifiable data on the themes under investigation.

There are two components to the questionnaire that was created. The first section requested demographic information. Gender, age, and departmental category were among the demographic data obtained. The second section focused on (a) law enforcement, (b) incentives, (c) opportunities, and (d) corruption control effectiveness.

This survey was created to assess the effectiveness of government agencies' anti-corruption efforts. Based on the high percentage of completed and returned questionnaires, the outcomes of this technique are quite promising.

### **Regression Model**

$$EF = \alpha + \beta_1LE + \beta_2IN + \beta_3OP$$

Where:

EF is effectiveness of corruption control

LE is law enforcement

IN is incentives

OP is opportunity

$\alpha$  is intercept

$\beta$  is coefficient for each independent variable

## **Results and Discussion**

### **Profiles of Respondents**

Table 1

*Demographic Profile for Age, Gender and Department*

Age	DEP. A		DEP. B		DEP. C		DEP. D		Frequency	Per cent
	Male	Female	Male	Female	Male	Female	Male	Female		
18-25	2	1	2	0	1	1	1	1	9	7%
26-35	12	3	6	6	7	3	15	4	56	44%
36-45	5	4	5	7	6	7	8	3	45	36%
46-60	3	0	3	1	3	2	3	1	16	13%
<b>Total</b>	<b>22</b>	<b>8</b>	<b>16</b>	<b>14</b>	<b>17</b>	<b>13</b>	<b>27</b>	<b>9</b>	<b>126</b>	<b>100%</b>

Out of 150 questionnaires given by hand to chosen government institutions such as the Department A Department, Department C Department, Road and Transport Department Malaysia, and Department D, data was collected from 126 responders. These are the participants in the study's sample. The questionnaires ask about their gender, age, and the

government agencies they worked for. The goal of this demographic profile is to learn more about the respondents and to provide a constructive explanation for the study's findings.

### **Descriptive Statistics**

Table 1 shows that there were 126 responders, with 82 males (65%) and 44 females (35%) in total. In terms of age, 44 percent of respondents are between the ages of 26 and 35, while 36 percent are between the ages of 36 and 45, 13 percent are between the ages of 46 and 60, and the remaining 7.0 percent are between the ages of 18 and 25. Table 1 further shows that 28.6% of respondents were from the Department D, 23.8 percent from the Department C Department, Malaysian Road and Transport Department, and Malaysian Police Department, respectively.

Table 2

#### *Descriptive statistics*

Variables	Mean	Std. Deviation	Skewness	Kurtosis
EF	36.87	5.5063	-0.714	2.013
LE	4.30	0.6449	-1.489	4.634
IN	28.67	4.5057	-1.136	3.496
OP	3.64	.7395	-0.321	0.534

Note: EF is Effectiveness corruption control, LE is Law enforcement, IN is Incentive and OP is Opprotunity.

A fully normal distribution should produce a score of 0 for all measures. Otherwise, values between -2 and +2 for asymmetry and kurtosis are acceptable for proving a normal univariate distribution (George & Mallery, 2010). Table 2 displays the results of the Skewness and Kurtosis tests for all of the variables studied: Effectiveness Corruption Control (EF), Law Enforcement (LE), Incentive (IN), and Opportunity (O) (OP). The skewness value for all variables in this study ranges from -0.321 to -1.489, whilst the kurtosis value for all variables is between 0.534 and 4.634. This means that according to the rule of thumb, all of these values are moderately skewed.

### **Regression Analysis**

In order to predict a specific outcome, regression analysis is a test that examines the relationship between one dependent variable and a number of independent variables. Effective corruption control is the dependent variable in this study, while law enforcement, opportunity, and incentives are the independent variables. Table 4 illustrates the results of the regression to see if the components of law enforcement, opportunity, and incentives have a link with the effectiveness of corruption control.

The regression result in table 4 is statistically significant (Sig. = 0.00 or p0.05) as the overall significance of the model according to F-Test. This data demonstrates that the independent variable has an impact on the dependent variable. The variance in effective corruption control (ECC) is explained by variation in LE, IN, and OP, according to the R squared value of 53.4 percent. To put it another way, LE, IN, and OP account for 53.4 percent of the variance in ECC. Because the study's sample size is limited (n = 126), the adjusted R square value of 52.20 percent is used to correct for overestimation in the population and provide a more accurate estimate of genuine population value. The corrected R squared value of 52.20 percent

indicates that the fluctuation in LE, IN, and OP in response to the short sample size explains 52.20 percent of the effective corruption control.

Table 4  
*Regression Analysis*

Variables	Coefficients	Std Error	t-stat	p-value	Tolerance	VIF
(Constant)	6.517	2.705	2.409	.017		
LE	4.783	0.659	7.263	.000	0.642	1.557
IN	0.245	0.101	2.437	.016	0.563	1.775
OP	0.760	0.500	1.519	.131	0.846	1.182
N	126					
R	0.731					
R <sup>2</sup>	0.534					
Adj. R <sup>2</sup>	0.522					
F-stat (p-value)	0.000					

Note: EF is Effectiveness corruption control, LE is Law enforcement, IN is Incentive and OP is Opportunity.

This regression analysis completes all of the study's objectives. The first goal is to look into the role of law enforcement, incentives, and opportunities in the efficacy of anti-corruption efforts in government entities. Table 4 shows that there is a substantial association between law enforcement and the effectiveness of public-sector corruption control strategies (= 4.783, t = 7.263, p = 0.000). Hypothesis 1 was supported in this investigation since the p-value was less than 0.05. This indicates that the efficiency of efficient corruption control is determined in large part by law enforcement.

Table 4 shows that there is a link between incentive and the efficiency of the anti-corruption effort in government agencies (= 0.245, t = 2.437, p = 0.016). The p-value was less than 0.05, indicating that positive significant connections existed. As a result, hypothesis 2 was also confirmed. There is a positive significant association between opportunities and the effectiveness of corruption control in the last hypothesis. Table 4 shows the results (= 0.760, t = 1.519, and p = 0.131), indicating that there is no significant link between the two variables because the p-value is greater than 0.05. Hypothesis 3 was found to be false. As a result, the results show that law enforcement and incentive have a positive significant association with the success of corruption control approaches in public institutions, but opportunity does not. The findings of the study corroborated those of (Bandaranayake, 2014; Mahmood, 2014). The findings also revealed that law enforcement is the most influential indicator of corruption control efficacy. The overall results can be expressed in the following equation:

$$EF = \alpha + 6.517LE + 0.245IN + 0.760OP$$

### Conclusion

The purpose of the study is to look into the role of law enforcement, incentives, and opportunities in the efficacy of the anti-corruption approach in government institutions. In addition, the study aims to investigate the most influential aspects in law enforcement, as well as incentives and opportunities that may improve the efficiency of public-sector

corruption-prevention efforts. Three Independent Variables, Law Enforcement, Incentive, and Opportunity, were hypothesised to influence the Effectiveness of Corruption Control as a Dependent variable based on the Conceptual Framework mentioned in Section 2. For law enforcement, a prior study by Bandaranayake (2014) proposed that fraud and corruption reporting systems be developed in every department, and the findings were backed up by this study. In terms of motivation, a prior study by Mahmood (2005) found that lower incentive (compensation) in the public sector compared to the private sector is a crucial element in the growth of corruption, and the findings confirm this study. Unfortunately, the results of a prior study by Graycar (2012) that suggested that corruption may be minimised by removing the opportunity were not substantiated by the findings.

### **Recommendations and Future Studies**

There are a few suggestions for future research. For starters, the study might be conducted both cross-country and longitudinally. In the case of Malaysia, researchers might include not only Peninsular Malaysians, but also respondents from Sabah and Sarawak. The number of people who participate in a longitudinal study will grow. The legitimacy of the responders reflecting the population will be improved as a result of this. Second, data collection methods should include not only questionnaires but also observation and interviewing. As proposed by Harris & Brown, this is to provide a confirming result (2010). Finally, the Malaysian Anti-Corruption Commission may refer to this study in the future. A more thorough and larger sample size, on the other hand, may be used.

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