

Determinants of an Effective Anti-Bribery and Anti-Corruption (ABAC) Culture in Malaysian Public Listed Companies: A Conceptual-Based Framework

Shaharin Abdul Samad¹

¹ Governance & Assurance Professional, Malaysia

Correspondence: Dr. Shaharin Abdul Samad, Governance & Assurance Professional, Malaysia. E-mail: shaharin.abdulsamad@gmail.com

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Abstract

This paper integrates statutory provisions, regulatory guidance, corporate governance standards, and literatures to ascertain the determinants of an effective anti-bribery and anti-corruption (ABAC) culture within Malaysian Public Listed Companies (PLCs). The introduction of corporate liability via Section 17A of the Malaysian Anti-Corruption Commission (MACC) Act 2009 has catalyzed a shift from compliance-centric activities to a more profound examination of organizational culture. This study classifies the determinants of an effective ABAC culture into “hard” factors (legal, structural, and procedural) and “soft” factors (behavioral, cultural, and leadership). Drawing parallels from seminal management theories, this paper proposes a refined **Dual-Factor ABAC Culture Model**, which posits that while “hard” factors function as essential safeguards to prevent misconduct, “soft” factors are the primary drivers that cultivate a sustainable culture of integrity. The analysis culminates in a conceptual framework that integrates these cultural enablers with institutional safeguards, offering a governance-ready diagnostic instrument for PLCs, regulators, and practitioners aiming to embed integrity as a strategic asset.

Keywords: anti-bribery, anti-corruption, corporate governance, Section 17A MACC Act, organizational culture, dual-factor model, Malaysia

1. Introduction

Malaysia’s corporate governance landscape has undergone a significant transformation, spurred by high-profile corruption cases and a renewed national commitment to integrity (Sustenyx, 2025). A pivotal moment in this evolution was the introduction of Section 17A of the MACC Act 2009, which established corporate liability for corruption offences (Malaysia: New Corporate Corruption Liabilities, 2020). This provision holds commercial organizations accountable for the corrupt acts of their employees and associated persons, creating a powerful incentive for robust internal governance. In response, Malaysian PLCs have proliferated compliance frameworks, risk assessments, and internal controls. However, the persistence of corruption suggests that procedural compliance alone is insufficient (Chong & Ahmad, 2015). There remains a critical gap in understanding how formal, structural safeguards interact with the intangible, cultural enablers of an organization to produce sustainable ABAC outcomes. An effective anti-corruption culture cannot be merely mandated; it must be cultivated through the interplay of robust systems and deeply embedded ethical values (Corporate Liability Provision - Azmi & Associates, 2022).

This paper addresses that gap by proposing a conceptual framework derived from a structured literature review. It consolidates secondary evidence from legislation, regulatory guidelines, academic studies, and corporate reports to build a holistic model. By classifying determinants into “hard” and “soft” factors, this study offers a nuanced perspective on creating an organizational environment where integrity is not just a policy, but a core component of the corporate identity.

2. Methodology — Literature-Based Approach

This study adopts a structured literature review to construct its conceptual framework. This method is appropriate for synthesizing knowledge from disparate fields - law, management, ethics, and sociology, to build a new theoretical model without engaging in primary empirical fieldwork. The sources reviewed include:

- **Legislation & Regulation:** MACC Act 2009 (including the Section 17A amendment), Companies Act 2016, Bursa Malaysia Listing Requirements, and the Malaysian Code on Corporate Governance (Impact of MACC Act Section 17A on Organizations, 2023).
- **Policy Frameworks:** The National Anti-Corruption Plan (NACP), the Prime Minister's Department Guidelines on Adequate Procedures, and the international standard ISO 37001:2016 Anti-Bribery Management Systems.
- **Academic Literature:** Peer-reviewed journals on corporate governance, business ethics, compliance, organizational culture, and corruption studies, with a focus on the Malaysian and Southeast Asian context.
- **Corporate & Institutional Reports:** Governance disclosures from Malaysian PLCs, reports from bodies like the Companies Commission of Malaysia (SSM), and surveys from professional services firms.

A thematic synthesis approach was applied, coding the identified determinants into "hard" and "soft" categories. These categories were then analyzed to map their interdependencies and inform the development of the Dual-Factor ABAC Culture Model.

3. Literature Review & Thematic Synthesis

The creation of a resilient ABAC culture depends on a complex interplay of tangible, formal mechanisms and intangible, value-driven influences. Management theory has long distinguished between "hard" factors, which are structural and procedural, and "soft" factors, which relate to culture, leadership, and human behaviour (Bailey, 2024). This distinction provides a powerful lens for analyzing the determinants of an effective ABAC culture.

3.1 Hard Factors: The Structural & Procedural Determinants

Hard factors represent the formal, tangible architecture of an organization's anti-corruption framework. These are the policies, systems, and controls that establish the rules of engagement and the consequences for non-compliance. They are the essential institutional safeguards that form the bedrock of any credible ABAC program (Kurgan, 2025).

- **The Legal and Regulatory Framework:** The primary hard factor is the legal environment. In Malaysia, Section 17A of the MACC Act is the cornerstone of corporate anti-corruption efforts. It imposes strict liability on commercial organizations for corrupt acts committed by associated persons for the organization's benefit (Malaysia: New Corporate Corruption Liabilities, 2020). The penalties are severe, including fines of not less than 10 times the bribe's value or RM1 million (whichever is higher) and imprisonment of up to 20 years. The only statutory defense is for an organization to prove it had "**Adequate Procedures**" in place to prevent corruption. This provision has fundamentally shifted the focus from merely punishing individuals to compelling organizations to implement proactive prevention systems.
- **Corporate Governance Structures:** Effective governance structures are critical for oversight. The Malaysian Code on Corporate Governance (MCCG) outlines best practices for boards, including the establishment of independent audit committees and board-level responsibility for risk management and internal controls (Securities Commission Malaysia, 2021). These structures ensure that ABAC is not just an operational task, but a strategic priority overseen at the highest level of the organization.
- **Internal Controls and Risk Management:** This category includes the operational mechanics of anti-corruption. Key controls involve the segregation of duties, robust financial and accounting transparency, and thorough due diligence on third parties, e.g., agents, suppliers, and joint venture partners (Bogdanovic, n.d.). A cornerstone of the best modern practice is the adoption of a formal Anti-Bribery Management System (ABMS), such as that outlined in **ISO 37001:2016**. This standard provides a framework for establishing, implementing, and continually improving controls, including conducting regular corruption risk assessments to identify and mitigate vulnerabilities (Kurgan, 2025). For certain sectors in Malaysia, such as construction companies bidding for large government contracts, ISO 37001 certification is becoming mandatory (Dr ISO Malaysia, 2024).

3.2 Soft Factors: The Behavioral & Cultural Determinants

While hard factors provide the necessary framework, they are insufficient on their own. A culture of integrity is ultimately shaped by soft factors which are the shared values, beliefs, and behaviours that define "how things are really done around here." These intangible elements determine whether hard controls are followed, ignored, or actively circumvented (Bailey, 2024).

- **Ethical Leadership and "Tone from the Top":** The literature is unequivocal that the single most important soft factor is the visible and unwavering commitment of senior leadership. When the board and C-suite consistently model ethical behaviour, communicate a zero-tolerance policy for corruption, and allocate sufficient resources to compliance, they create a powerful "tone from the top," (Tone Deaf at the Top: Encouraging Top- down Compliance in Asia Pacific Companies, n.d.). This ethical climate cascades through the organization, signaling that integrity is a non-negotiable value (Birchard, n.d.). Conversely, a leadership team that pays only lip service to anti-corruption undermines the entire system.
- **Organizational Culture and Ethical Climate:** A strong ABAC culture is one where ethical norm are deeply embedded and socially reinforced. It is an environment where employees reject bribery not just because it is illegal, but because it is fundamentally contrary to the organization's values (Omar, 2015). This requires continuous training and communication to build awareness and ensure that ethical expectations are understood by all employees and external partners (Shamsu et al., 2024).
- **Whistleblower Confidence:** An effective whistleblowing mechanism is a critical cultural and procedural component. However, its success depends on trust. Employees must believe that they can report suspected misconduct safely, confidentially, and without fear of retaliation (ABC Policy, 2024). In Malaysia, while the Whistleblower Protection Act 2010 exists, its effectiveness has been questioned due to limitations such as restricted disclosure channels and a low number of protection requests, suggesting a lack of confidence in the system (Bakar & Mangsor, 2022). Fostering a "speak-up" culture, where reporting is encouraged and protected, is a vital soft factor that gives life to the hard factor of a reporting policy.

4. A Proposed Dual-Factor ABAC Culture Model: A Theoretical Synthesis

The distinction between hard and soft factors in creating an ABAC culture finds a powerful theoretical parallel in Frederick Herzberg's influential **motivation-hygiene theory**, also known as the dual-factor theory (Wikipedia, 2019). By integrating Herzberg's concepts with the principles of hard and soft management, we can propose a more nuanced and dynamic model for understanding how a sustainable ABAC culture is formed.

4.1 Theoretical Foundations: Herzberg's Dual-Factor Theory

Herzberg's research in the 1950s and 60s revolutionized the understanding of workplace motivation. He posited that the factors causing job satisfaction are separate and distinct from the factors causing job dissatisfaction (Nickerson, 2025). Determining the factors that influence employee motivation is an ongoing endeavor in the field of organizational psychology. Herzberg's dual-factor theory, also referred to as the motivation-hygiene theory, has been the most influential and long-lasting of the many theories that have been put forth to analyze the complex web of human motivation in the workplace. Herzberg's theory, which was developed in the 1950s, went against the grain by arguing that job satisfaction and dissatisfaction are influenced by two different sets of factors rather than being at opposite ends of a single spectrum.

- **Hygiene Factors:** These are extrinsic to the work itself and include elements like company policy, supervision, salary, and working conditions. Their absence or inadequacy causes dissatisfaction. However, their presence does not produce satisfaction; it merely prevents dissatisfaction, creating a neutral state (Wrike, 2024).
- **Motivators:** These are intrinsic to the work and include achievement, recognition, responsibility, and personal growth. These factors are what truly create job satisfaction and motivate employees to achieve higher performance (Syptak et al., 1999).

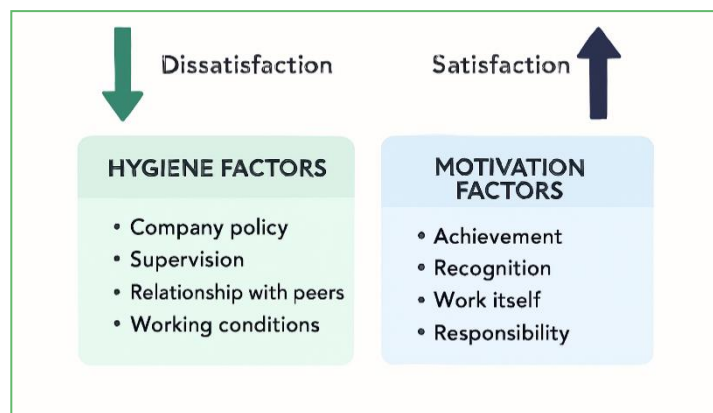


Figure 1. Herzberg's Dual-Factor Theory

(The core of Herzberg's theory is a basic difference between two types of job factors: hygiene factors and motivators)

Motivators, or intrinsic factors, are things that are directly related to the work itself. These things are what really make employees want to do better and feel good about their work. When they are there, they make people feel good about their work and push them to do their best. Some of the main things that motivate people are:

- Achievement: The feeling of accomplishment that comes from finishing a task successfully.
- Recognition: Receiving acknowledgment and praise for one's contributions.
- The job itself: The job's natural interest, difficulty, and variety.
- Responsibility: Being in charge of and in charge of your own work.
- Advancement: chances to move up in your career and get a better job.
- Growth: the chance to grow as a person and in your career.

Herzberg says that having these motivators makes people happy at work. But their absence does not always make people unhappy; instead, it puts them in a state of "no satisfaction."

But hygiene factors, which are also called dissatisfiers or extrinsic factors, have to do with the environment where the work is done. These factors are not directly related to the work itself, but they are necessary to keep people happy and avoid making them unhappy. If hygiene factors are not good enough, they can make people unhappy and unmotivated. But just having them there is not enough to make you feel satisfied. Important hygiene factors are:

- Company rules and management: rules and procedures that are fair and easy to understand.
- Supervision: The quality of the supervision and the relationship with the boss.
- Relationship with supervisor: This is the relationship between you and your direct supervisor.
- Work conditions: The safety and physical environment of the workplace.
- Pay: Fair and competitive pay.
- Relationship with peers: The social and personal connections you have with your coworkers.
- Personal life: How the job affects one's personal life.
- Status: The perceived importance and prestige of one's position.
- Security: Keeping your job and having a stable job.

Herzberg's theory posits that dissatisfaction and satisfaction are not dichotomous. The opposite of satisfaction is not dissatisfaction, but rather a lack of satisfaction. Similarly, the opposite of dissatisfaction is not satisfaction, but a lack of dissatisfaction. This means that an employee can feel neither happy nor unhappy about their job.

Herzberg's theory has a big impact on management. To get their employees to work hard and be happy, managers need to take care of both hygiene and motivators. If you only focus on improving hygiene factors like better pay or working conditions, you will only keep people from being unhappy. It would not make people feel good or motivated on their own. To truly motivate employees, managers must focus on enriching their jobs by providing opportunities for achievement, recognition, responsibility, and growth. This theory has had an impact, but it has not been without its

critics as some said the theory is too simple and that the line between motivators and hygiene factors is not always clear. Some people have questioned Herzberg's research methods, saying that the results might not apply to all groups of people.

However, Herzberg's Dual-Factor Theory is still a useful way to think about what motivates employees. It serves as a powerful reminder that real motivation comes from within and that making work enjoyable is a two-pronged approach that needs to pay attention to both the job's content and its context. By understanding and applying the principles of this theory, organizations can create a workplace where employees are not just content, but truly engaged and motivated to perform at their best. Herzberg's crucial insight was that eliminating dissatisfaction is not the same as creating satisfaction. A company can have excellent policies and pay (high hygiene) but still have an unmotivated workforce if the work itself is not meaningful or fulfilling (low motivation).

4.2 The Integrated Dual-Factor ABAC Culture Model

Applying Herzberg's theory logic to anti-corruption, we can reframe the hard and soft determinants of ABAC culture:

- **Hard Factors as "Hygiene":** In constructing a robust Anti-Bribery and Anti-Corruption (ABAC) culture, an organization's structural components function much like the "hygiene factors" in Herzberg's motivation theory. These hard factors comprising legal frameworks, corporate policies, internal controls, and enforcement mechanisms, are the necessary foundation for ethical conduct. An organization with weak controls, ambiguous policies, or poor governance will inevitably suffer from the "dissatisfaction" of non-compliance and corruption. As such, implementing these robust hard factors is the critical first step to prevent misconduct and achieve a baseline level of compliance. The primary role of these mechanisms is to mitigate risk by reducing the "opportunity" for unethical behavior, a concept central to criminological frameworks like the Fraud Triangle (Cressey, 1953). Clear codes of conduct, rigorous due diligence processes, confidential reporting channels, and consistent disciplinary actions are designed to create an environment where the perceived cost of bribery and corruption far outweighs any potential benefit. The absence of this strong control environment is a direct precursor to misconduct. This aligns with the principles of the COSO framework, which posits that a well-defined control structure is essential for achieving operational, reporting, and compliance objectives (COSO, 2013). Without it, an organization is left vulnerable to regulatory penalties, financial loss, and severe reputational damage. However, the critical insight from the hygiene analogy is that these hard factors have a functional ceiling. Like Herzberg's hygiene factors, they do not, in themselves, create a proactive and deeply embedded culture of integrity. Instead, they primarily prevent the organization from being overtly non-compliant. An over-reliance on controls and enforcement can foster a culture of "calculated compliance," where employees focus on adhering to the letter of the law rather than embracing their spirit (Paine, 1994). This approach can lead to a "check-the-box" mentality, where ethical considerations are viewed as bureaucratic hurdles rather than core values. In essence, robust hard factors are indispensable; they answer the question of "what is forbidden?" and create a state of "no dissatisfaction" – that is, a baseline of compliance. Yet, they fall short of inspiring employees to champion ethical behavior proactively, a task left to a different set of catalysts.
- **Soft Factors as "Motivators":** While hard factors establish a necessary baseline for compliance, it is the soft factors such as ethical leadership, a culture of trust, and shared values, that function as the true "motivators" for a sustainable Anti-Bribery and Anti-Corruption (ABAC) culture. These intrinsic elements inspire employees to act with integrity not because they have to avoid punishment, but because they want to. This distinction marks the critical shift from a compliance-centric mindset to one that is deeply and proactively ethical. A strong "tone from the top" is the cornerstone of this transformation, as leaders who visibly model and communicate ethical behavior set a powerful precedent for the entire organization (Trevino & Brown, 2004). These motivators foster a sense of psychological safety, where employees feel secure enough to speak up about ethical concerns without fear of retaliation. This culture of trust is fundamental, as it encourages transparency and a collective commitment to doing the right thing (Edmonson, 1999). When employees perceive that their organization's values align with their own, they become intrinsically motivated to uphold those standards. This is where culture becomes a potent control mechanism in itself. As Edgar Schein's work on organizational culture highlights, the deepest level of culture consists of the unconscious, taken-for-granted beliefs and shared assumptions that guide behavior (Schein, 2010). When integrity is a core shared assumption, ethical conduct becomes a natural, automatic response rather than a calculated decision based on a rulebook. Ultimately, these soft factors drive a commitment that transcends the letter of the law. They nurture an environment where ethical behavior is not just expected but is also recognized and celebrated,

reinforcing it as a social norm. This value-based approach transforms a merely compliant organization into a genuinely ethical one. It addresses the "why" behind the rules, cultivating a shared purpose that empowers employees to navigate complex ethical dilemmas with confidence. While hard factors prevent the "dissatisfaction" of non-compliance, these soft factors generate true "satisfaction," a resilient and authentic culture of integrity.

4.3 Synergy and "Culture in Action"

A sustainable ABAC culture emerges from the dynamic synergy between these two sets of factors. The "Culture in Action," as depicted in the model below, exists in the overlap where hard procedures are animated by soft values.

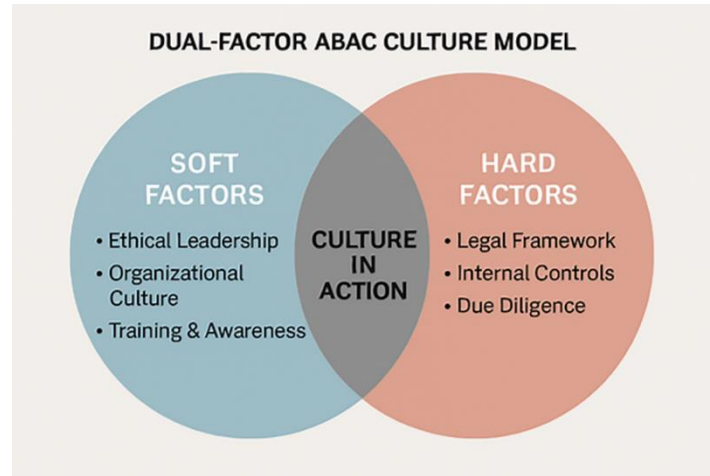


Figure 2. Dual-Factor ABAC Culture Model

(This conceptual model illustrates the interaction between "soft" behavioral and cultural determinants and "hard" structural and procedural determinants of anti-bribery and anti-corruption culture. The overlap, "Culture in Action," represents the operationalization of integrity values through institutional systems, producing sustainable ABAC maturity)

This paper proposes the Dual-Factor ABAC Culture Model as its central conceptual framework. This model is designed to illustrate the interaction between "soft" behavioral determinants and "hard" structural determinants required to cultivate a resilient and sustainable ethical culture within an organization. It posits that a mature ABAC culture emerges not from the mere presence of these two distinct sets of factors, but from their dynamic and continuous synergy. The framework identifies the constituent elements of this synergy, defining the pathway from procedural compliance to deeply embedded organizational integrity.

The first component of the model consists of **Hard Factors**. These are the tangible, formal, and procedural mechanisms that form the architectural foundation of any ABAC program. They include, but are not limited to, documented codes of conduct, internal financial controls, third-party due diligence procedures, risk assessment protocols, confidential reporting channels, and clearly defined disciplinary actions. These elements are the organization's explicit answer to regulatory requirements and governance standards. They provide the necessary structure and clarity, outlining expected behaviors and the consequences of deviation. In isolation, however, these hard factors risk becoming a bureaucratic "paper program," sufficient for an audit but ineffectual in practice.

Conversely, the model identifies **Soft Factors** as the intangible, normative, and cultural drivers of behavior. These encompass the ethical "tone from the top" set by leadership, a pervasive culture of trust and psychological safety, shared organizational values, and the informal social norms that guide decision-making when the rules are ambiguous. These elements represent the organization's true character and animate the formal structures with a sense of purpose and collective commitment. They answer the question of why compliance matters, fostering an environment where employees are intrinsically motivated to act with integrity.

The core proposition of this framework is that a sustainable ABAC culture exists in the intersection of these two domains, a space termed **"Culture in Action."** This is the operational overlap where hard procedures are animated by soft values. For example, a formal whistleblowing policy (a hard factor) is only truly effective if it is supported by a culture of psychological safety where employees genuinely trust they will be protected from retaliation (a soft factor). Similarly, a corporate code of conduct (hard factor) is merely a document unless leadership consistently demonstrates and reinforces its principles through their own actions and decisions (soft factor). This synergy creates a positive feedback loop: a strong ethical culture makes the implementation of hard controls more effective, as employees are more willing to engage with systems they believe in. In turn, well-designed and consistently enforced hard controls can reinforce and institutionalize desired cultural norms, making them a tangible part of the organization's daily operations. This model therefore conceptualizes ABAC maturity not as a state of perfect compliance, but as a dynamic equilibrium maintained by the symbiotic relationship between structure and spirit.

5. Implications for PLCs, Regulators, and Practitioners

This integrated model has significant practical implications:

- **For Public Listed Companies:** The model can be used as a diagnostic tool. Boards and management should assess not only the adequacy of their procedures (the hygiene factors) but also the strength of their ethical leadership and culture (the motivators). A focus solely on compliance-driven "box-ticking" is a flawed strategy that leaves the organization vulnerable.
- **For Regulators:** When assessing "adequate procedures" under Section 17A, regulators should look beyond the mere existence of policies. They should seek evidence of the soft factors that demonstrate a genuine commitment to integrity, such as leadership communication, employee surveys on ethical climate, and the effectiveness of speak-up channels.
- **For Practitioners:** Compliance and ethics officers should design ABAC programs that balance both hard and soft elements. This means complementing policy rollouts and controls with leadership training, cultural assessments, and communication campaigns that foster a genuine commitment to ethical behaviour.

6. Conclusion

In conclusion, the pursuit of an effective anti-bribery and anti-corruption culture within Malaysian PLCs demands a sophisticated alignment of ethical leadership and robust systemic controls. The introduction of corporate liability provisions has undeniably created a powerful impetus for change, compelling organizations to fortify their governance frameworks. However, this research contends that lasting success and genuine cultural transformation will not be achieved through procedural compliance alone. The proposed Dual-Factor ABAC Culture Model, which is conceptually grounded in both Herzberg's management theory and contemporary governance literature, offers a crucial bridge between these two critical domains. The model posits that while "hard" structural factors such as policies, internal controls, and enforcement mechanisms are the essential hygiene for preventing misconduct, their function is fundamentally preventative. They establish a necessary baseline, shielding the organization from the acute "dissatisfaction" from legal and financial penalties. Yet, they are insufficient for inspiring proactive ethical behavior.

It is the "soft" cultural factors such as ethical leadership, a climate of trust, and deeply embedded shared values that truly motivate an organization towards a sustainable state of integrity. These motivators transform the organizational mindset from one of grudging compliance to one of intrinsic commitment, where ethical conduct is pursued as a positive value rather than as a mere obligation. By understanding and purposefully nurturing the synergy between these two elements, Malaysian companies can transcend their statutory duties. This integrated approach enables the cultivation of an organizational culture where integrity becomes a core strategic advantage, enhancing reputation, attracting talent, and building enduring stakeholder trust. While this paper provides a conceptual foundation, the path forward requires empirical validation. Further research should be performed with the aim to test this model's predictive validity across different sectors and organizational sizes, thereby refining our collective understanding of how to build truly ethical organizations that are both compliant by rule and principled by nature.

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Authors' contributions

The author was responsible for all aspects of this work, including the conceptualization, methodology, investigation, data analysis, and the writing of the manuscript.

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