

Mapping Enforcement Agency Integrity: Evidence from the Royal Malaysian Police (RMP)

Aida Maria Ismail^{1*}, Douglas Suai Anak Dimbap² and Jamaliah Said³

^{1,2} Faculty of Accountancy, Universiti Teknologi MARA 42300, Selangor, Malaysia

³ Accounting Research Institute (ARI), Universiti Teknologi MARA 40450, Selangor, Malaysia

ABSTRACT

Objective – The purpose of this research is to map the level of ethics and integrity practices in the Royal Malaysian Police (RMP) using the Global Ethics and Integrity Benchmark.

Methodology/Technique – A survey questionnaire method was adopted where it was distributed randomly to 100 police personnel. The respondents score ethics and integrity practices in the organization based on the five factors or categories namely Leadership, Organization Culture, Infrastructure, Legal Compliance, Policies & Rules and Individual.

Findings – Results indicate that RMP officers practice integrity in discharging their duty and the organization establishes its own integrity module. They are also willing to admit their mistake and perceive the organization promote integrity practices at the workplace. The officers are also transparent in declaring their assets. Construct E11 to E14 which mean scores ranging from 1.46 to 1.81 indicates that RMP officers agreed that life pressure cause them to compromise integrity practices.

Novelty – This study contributes RMP to improve and to move forward to become integrity champion among enforcement agency in Malaysia.

Type of Paper: Empirical

Keywords: Integrity; National Integrity Plan (NIP); Malaysian Institute of Integrity (IIM); Enforcement Agency Integrity Commission (EAIC); Enforcement Agency; Royal Malaysian Police (RMP); Global Ethics and Integrity Benchmark.

JEL Classification: A13, H56.

1. Introduction

Integrity is a matter of honesty and trust. When the National Integrity Plan (NIP) was accepted by the Malaysian Government in 2004, its primary target was to “effectively reduce corruption, malpractices and abuse of power” (Salleh & Ahmad 2008). It is also the first priority targets underscored in the NIP. The implementation of the National Integrity agenda based on the NIP will continue to be among the important agendas of the country. The enculturation of integrity in each individual, organization, institution and sector ought to be nurtured and strengthen (Razak, 2010). This measure is to realize the aspirations of vision 2020, that is “to establish a fully moral and ethical society whose citizens are strong in religious and spiritual values

* Paper Info: Received: February 3, 2017

Accepted: March 25, 2017

* Corresponding author:

E-mail: aida430@salam.uitm.edu.my

Affiliation: Faculty of Accountancy, Universiti Teknologi MARA, Malaysia

and imbued with the highest ethical standards” (Badawi, 2004, p. 7). It demonstrates the Malaysian’s Government’s commitment to achieving economic progress that is consistent with good personal values and ethical corporate conduct (Government of Malaysia, 2004).

The integrity agenda was formulated by incorporating the spirit and principles of the Federal Constitution, by taking into consideration aspects of humanity, human capital and individual identity as the prime mover of progress and sustainable development. The country has witnessed various issues that challenged the stability of different sectors and institutions. Among them include the family institution, community, administrative and management systems, business ethics and corporate social responsibility, political institutions, social problems among students and youth, and the quality of life and the environment. The rising crime rates, erosion of ethics and noble values, and the issue of corruption, if not contained holistically and effectively, will result in a crisis of values that will seriously affect society. The constant threats and symptoms are capable of damaging the rule of law and the well-being of society.

In the public sector, the integrity of public officers is said to be the key determinant factor of public trust in government and central concept in good governance (Nieuwenburg 2007; OECD 2009). However, the current data proved that initiative and plan by the government of Malaysia has far from achieving its objective to fight corruption in the community. Since 2000, statistics show that there are increasing numbers of cases involving public officers which also includes police officers involved in various cases being investigated by the disciplinary department. Corruption is getting more serious, extensive and worse as compared to the past (Siddique 2010). Thus, the government of Malaysia shows great concern in fighting corruption in the society to maintain a high level of integrity score and ethics of public officers and police particularly. The Enforcement Agency Integrity Commission (EAIC) establishment on 1st of April 2011 proved the seriousness of the Malaysian government in combating corruption, malpractices and abuse of power among the public officers particularly the enforcement agency officers. Various programmes and activities, involving different enforcement agency, have been carried out to translate the action plans into actual implementation.

As the main security force of the nation, the Royal Malaysian Police (RMP) has become a role model to all public officers particularly to other law enforcement agencies in reflecting and becoming Integrity’s pioneer of the country. In the age of globalization, the scope of policing has widened and RMP needs a paradigm shift to meet the present and future challenges. The police officers and departments are now growing in numbers. To date, police has eight major departments with officers all around the countries. The eight departments are Criminal Investigation, Commercial Crime Investigation, Narcotic Crimes Investigation, Special Branch, Logistic, Management, Internal Security and Public Order, Crime Prevention and Community Safety. With the increasing number of Non- Government Body (NGO), Independent Police Complaints and Misconduct Commissions (IPCMC) and also the Lawyer Council (BAR) have become the eye for the people to ensure that police must act with ethics and observe the law accordingly. Reinventing and rebranding of RMP is crucial in order for the institution to stay relevant. The quarterly publication of ‘Integrity Bulletin’ is another continuous campaign that contains advice and measures in upholding integrity in the police force to eradicate corruption and power abuse in RMP. The Anti-Corruption Poster is also part of the campaign to promote and enhance the value of integrity among police officers and the public. The additional initiatives will increase public awareness and they will be more informed on the disastrous effect of giving and receiving bribes. In order to stay relevant, RMP has to work hard on enhancing the integrity not only of its human capital, but also in its work culture and policing procedures (Azha 2011).

2. Literature Review

2.1 Integrity

In scholarly literature, the word integrity has often been related to the term honesty, empathy, respect, trustworthiness, word/action consistency, and morality (Palanski & Yammarino 2011). Integrity is an indicator of trust, competence, professionalism, and confidence (Akir & Malie, 2012). Having integrity criteria in every

person is important in order for the employees maintain their discipline, following the rules and regulation of the firm as well as being accountable for ones' action. Integrity in public administration, such as police officer refers to employees "honesty" or "trustworthiness" in performing their official duties, avoiding "corruption" or "the abuse of office" (Armstrong, 2005). Many studies believe that, integrity among public sector officials, specifically among police officers is needed for them to deliver good service to the public and avoid them from acting fraudulently. This is because, without upholding the ethical values and integrity, everything they do will show flaws. Having integrity among employees in an organization is important in order for the company to prevent their employees from being involved in fraudulent actions. Many studies agree that high level of integrity among the leaders would help the company to avoid any unethical behaviour among their employees.

Akir & Malie (2012) conceptualized integrity into three (3) dimensions, which are prevention, accountability and enforcement. Another study by Bird (2006) found that there would be some differences between the personality traits that resulted in variations of integrity among employees. The researcher indicated that individuals with high integrity normally have a high intellectual capacity such as being calm, cheerful and having a wide range of interest, while people having low integrity is reported as having unconventional thought processes, being engaged in personal fantasy and denying unpleasant thoughts. Therefore, the behaviour of employees could be a sign used by the management to indicate the level of integrity among the employees. Mathenge (2014) discovered that ethics and integrity have strong influence on the corruption cases in the Kenyan Police Agency. Self-administrated questionnaires were distributed to 150 police officers in Kenya. The study proposed that strong enforcement by the organization to uphold the integrity level among the police officers, such as providing ethics classes, training and reviewing of the officers' behaviour, as well as creating a high professionalism culture in police department could deter the police officers from being involved in fraudulent behaviour.

RMP in the Malaysian government system is an asset for safety for the purpose of its establishment is to prevent crime and provide safety to the public. Nieuwenburg (2007) elaborated that public integrity is a good thing, on the ground that it restores citizens' trust in the government. Thus, public integrity advances great government. Evans (2012) stated that Integrity in the open organization is a composite quality that originates from the positive connection of fitness (being free from maladministration), transparency and responsibility, interfaced with steady vigilance against debasement all of which can be said to advance open world. Uprightness can be seen as an approach for accomplishing great legislation, 'generally referred to adult majority rules systems as illustrative, capable and responsible government', and in score it has a few segments. As Evans (2012) brings up, respectability must be guaranteed in appreciation of: legislating parameters (characterized as clear and implanted institutional principles and the standard of law); responsibility courses, to guarantee that legislators, the legal and common servants are lawfully and politically "openly" responsible concerning their presented obligations; transparency forms, as to open investigation of legislative choice making and operational conveyance, capability frameworks, in so far as common servants ought to be capable, master and proficient and have the ability to release their obligations successfully, productively and monetarily, re-dynamic and genius dynamic against defilement activities. Van Montfort et. al., (2013) elaborated that a civil servant who meets three necessities underneath can be viewed as having integrity: First, consciousness of the ethical parts of the given circumstance. Second, the capacity to judge what choice or discourses ought to be taken in the given circumstance. Finally, activities ought to be as per the proper norms and standards.

2.2 The National Integrity Plan (NIP)

NIP has become the main objective for the fifth Prime Minister of Malaysia to be implemented not only in the public sector but also for every Malaysian. NIP not only discusses how to practice integrity at work but also how to develop an individual to be a man of integrity beginning from home. NIP (2004) stated that NIP has distinguished five needs referred to as a target in 2008 that have been successfully minimized namely defilement, acts of neglect and ill-use of force, build proficiency of people in general conveyance framework and overcome bureaucratic formality, improve corporate influence and business morals; reinforce the family

foundation; and enhance the personal satisfaction and individuals' prosperity. Heng (2005) mentioned that the activities arranged in NIP cover an excess of territories which could wind up the danger of losing centre and there is no rundown that prioritizes the exercises to be unfolded. There ought to be a number of exercises arranged to increase the development while advancing competency of open administration could be directed by part of IT-based frameworks, while they can be utilized to upgrade responsibility and transparency.

Siddiquee (2010) stated that administrative endeavors and procedures in Malaysia seem to achieve little success. It is evident from the current information that recommends dug in defilement in the society. Proof demonstrates that despite integrity, administrative fights and initiatives, corruption has stayed intense, far reaching and, truth be told, compounded as of late. Previous development of modernization and industrialization brought sustained economic expansion, reduced poverty in its multiple dimensions, and revolutionized Malaysia towards a vigorous knowledge-based economy. However, economic revolution has brought to the destruction of the value system, comprising environmental degradation, injudicious civic behavior and corruption. Meanwhile, Lopez (2007) argues that major obstruction to the NIP Target 2008 accomplishment is the society perception on delegated agents as being corrupt and wasteful. Worldwide rankings, for example, Transparency International's corruption Perception Index affirms the obstruction that affects the achievement of NIP target. Realizing it is time for a change, the Prime Minister has worked out NIP, to furnish guideline for all sectors to anticipate towards strengthening ethical standards and integrity. The formation of NIP and the Malaysian Institute of Integrity (IIM) is an eminent step approaching intensify governance and transparency in Malaysia (Yusoff, 2004). IIM have identified factors or categories that undermine integrity which been divided into five factors or categories namely: Leadership, System & Procedures, Structure & Institution, Culture and Individual.

2.3 Global Ethics and Integrity Benchmark

The Global Ethics and Integrity Benchmark is a self-assessment instrument that could be used by organizations to assess and measure their progress in making a formal and transparent commitment to ethics and integrity in the workplace. The self-assessment tool was originally developed by Joan Elise Dubinsky and Alan Richter from the United States of America in 2008. IIM has taken the initiative to further refine the tool by incorporate a much improved measure to suits with Malaysian ethics and integrity practices. The tool comprises twelve categories of global corporate ethics and integrity system. By "global", these benchmarks are meant to be universally applicable not to a specific country or culture. As such, it can be used by organizations both from the public and private sectors. An effective corporate ethics and integrity system integrates and gives equal importance to all twelve dimensions: Vision & Goals; Leadership; Infrastructure; Legal Compliance; Policies & Rule; Organizational Culture; Disciplinary & Reward Measures; Measurement, Research & Assessment; Confidential Advice & Support; Ethics Training & Education; Ethics Communication; Whistle blowing and Corporate Social Responsibility.

For this research, only four factors or categories base on the Global Ethics and Integrity Benchmark were used. This is to address IIM suggestion on factors or categories that undermine integrity and obstruct the accomplishment of NIP 2008 Target. The research also includes Individual factor or categories which is not from the Global Ethics and Integrity Benchmark but being mentioned by IIM as factor that undermine integrity.

3. Methodology

The type of data collected in this survey was primary data obtained from the questionnaire that consists of two parts. Part 1 consists of 5 factors or categories which are Leadership, Organization Culture, Infrastructure, Legal Compliance, Policies & Rules and Individual. The first four factors or categories were taken directly from the Global Integrity and Benchmarks authored by Joan Elise Dubinsky and Alan Richter. The last factor or category which is Individual was added in the questionnaire base on IIM suggestion. Part 2 consists of

demographic information of the respondent including highest academic qualification, education background, years of services, gender, age and ethical behaviour of the participants. The research instrument comprises of a cover letter and a research booklet. A cover letter provides a general information and summary of the research objective. The research booklet also contains the definition of integrity followed by instructions to answer the questionnaire. A five-point Likert scale ranging from zero to four was provided by the endpoints marked as “uncertain” and “strongly agree”. Questions asked, aim to illicit responses about the judgments on the likelihood of integrity factors and integrity score in the organization. The “strongly agree” answer indicates that there is high potential of respondents who agree that the integrity factors or categories and score in their organization is accepted and show a high level of awareness of integrity by the respondents. The “uncertain” indicates that there is high potential of respondents who did not care on the integrity factors and score in their organization that show low level of awareness on integrity by the respondents. The research instrument requires approximately 20 to 30 minutes for the respondents to answer. The sampling covers all police officer ranking in order to get the overall perception of integrity practices of RMP. One hundred questionnaires were randomly distributed to RMP officers in South Klang Police District. Data were analyzed base on the questionnaires collected. SPSS version 18 from IBM was used in the analysis.

4. Results and Discussion

4.1 Descriptive Analysis – Individual Integrity Factor

Table 1: Mean and standard deviation for Individual Integrity Factor

| Items in Individual | Mean | Std. Deviation |
|--|------|----------------|
| E1. I do not understand the true meaning of integrity and indifferent. | 1.68 | .802 |
| E2. I do not understand the true meaning of integrity because of my education level. | 1.70 | .694 |
| E3. I did not apply integrity value in my work over the years. | 1.44 | .620 |
| E4. I was never taught or shown any integrity module by my organization. | 1.77 | .730 |
| E5. I will not admit my mistake until I am proved guilty. | 1.83 | .939 |
| E6. I feel that the mistakes that I commit are because the organizations failed to guide me. | 1.82 | .906 |
| E7. I will not divulge my property and from where I get it if not necessary. | 1.98 | .817 |
| E8. I am someone who clings to religion. | 3.21 | 1.043 |
| E9. Integrity taught me not to be selfish and prioritize the organization. | 3.16 | .873 |
| E10. I admit my mistake and try to improve and hope not to repeat it in the future. | 3.16 | .914 |
| E11. The pressure influences me to compromise integrity in my work. | 1.81 | .958 |
| E12. I have a luxury life that my organization does not know. | 1.54 | .705 |
| E13. I have a luxurious life resulted from discharging my duty without integrity. | 1.41 | .616 |
| E14. I don't mind taking any rewards from outsider. | 1.46 | .737 |
| E15. I will use any opportunity available to gain wealth and profit. | 1.37 | .628 |

Table 1 describes analysis of individual integrity practices. To measure levels of individual integrity among the respondents, fifteen (15) statements were asked which should be scored from the range of “0” (uncertain) to “4” (strongly agree). The questionnaire was according to Goodstein (2000), individual who are responsible to numbers of dedication and rationale in ethics of reliability would become the main reason for relationship between moral compromise and integrity.

Within this construct, the highest mean scores for individual integrity is 3.21, which belongs to E8 “I am someone who clings to religion” (std. dev. = 1.043). This is followed by E9 and E10. E9 state that “Integrity taught me not to be selfish and prioritize the organization” (std. dev. = .873) and E10 “I admit my mistake and try to improve and hope not to repeat it in the future” (std. dev. = .914). The rest of the construct mean scores were ranging from 1.37 to 1.98. It can be said that RMP officers perceive religious belief as an important factor influencing individual in integrity practices. They will put the organization interest first rather than their personal interest while discharging their duty. RMP officer also admits if they make any mistake, they will admit it and try not to repeat the mistake in the future. However, the lowest mean scores to measure individual integrity is E15 “I will use any opportunity available to gain wealth and profit” (std. dev. = .628). This indicates that RMP officers perceive that it is acceptable to take up any opportunity available to gain personal wealth and profit.

Construct E1 to E7 which mean scores ranging from 1.44 to 1.98 indicates that RMP officers understand the meaning of integrity and education level help them to have better understanding on the true meaning of integrity. They also practice integrity in discharging their duty and the organization establishes its own integrity module. RMP officers are also willing to admit their mistake and perceive the organization promote integrity practices at the workplace. The officers are also transparent in declaring their assets. Construct E11 to E14 which mean scores ranging from 1.46 to 1.81 indicates that RMP officers agreed that life pressure cause them to compromise integrity practices. They also admit that they didn't declare their living status to the organization but refuse to receive any reward or benefit in kind from outsiders.

4.2 Global Ethics and Integrity Benchmarks

The Global Ethics and Integrity Benchmark comprises of twelve factors or categories of global corporate ethics and integrity system. An effective corporate ethics and integrity system integrates and gives equal importance to all twelve dimension: Vision & Goals; Leadership; Infrastructure; Legal Compliance; Policies & Rule; Organizational Culture; Disciplinary & Reward Measures; Measurement, Research & Assessment; Confidential Advice & Support; Ethics Training & Education; Ethics Communication; Whistle blowing and Corporate Social Responsibility. For this research, only four factors based on the Global Ethics and Integrity Benchmark were used. This is following suggestion made by IIM and the factors are; Leadership, Organizational Culture, Infrastructure and Legal Compliance, Rules and Policies.

The tool used a five point Likert scale. The scores are further categorized into 5 benchmark points or level. For each category, the benchmarks are divided into five levels that indicate progress toward the best practices in that category from 0% (where no work has begun) to 25% (compliance mindset; symbolic actions only) to 50% (beginning of a programmatic trust; moving in a healthy direction) to 75% (seeing ethics and integrity systematically; a robust ethics and integrity approach) and then on to best practices at 100% (current best practices in ethics and integrity around the world). The discussions below explain the progress of RMP integrity practices base on the Global Ethics and Integrity Benchmark set by Dubinsky and Richter.

4.2.1 Leadership

Level of Progress: Between 50% and 100%.

This category covers the responsibilities of the organization's leadership in shaping, guiding and supporting the organization's ethics and integrity initiatives. It examines how leaders and managers are held accountable for promoting ethics and integrity. This category includes an assessment of the organization's “Tones from the Top”. There are 21 constructs in this category in which 20 of them reflect the “50% to 75%” progress and only 1 reflect the “75% to 100%” progress. Based on the results it is quite clear that RMP leadership practices are certainly beyond the level of 50% indicative of a programmatic thrust moving towards a healthy direction. RMP officers also agreed that managing ethic and integrity is considered as an essential leadership competency.

4.2.2 Organizational Culture

Level of Progress: Between 50% and 75%

This category addressed the overall organizational culture and how it promotes ethical conduct in the context of the organization's mission, vision, structure, and strategy. It explores the degree to which an organization focuses on shaping its organizational culture (both written and unwritten rules that indicate how work is performed and goals reached) and whether that culture activity promotes ethical conduct. This category addresses how culture is defined (the history and traditions of the organization), who "owns" and shapes culture, how culture is measured and the degree to which employees find the culture supportive of ethics and integrity.

On an overall basis, the evidence seems to suggest that there is a beginning of a programmatic thrust in the organizational culture of an organization's ethics and integrity practices since the entire construct reflects the "50% to 75%" progress. Evidently, the findings seem to indicate that RMP culture in relation to ethics and integrity practices is indeed moving in a healthy direction; perhaps on average at between the 50% and 75% level of progress.

4.2.3 Infrastructure

Level of Progress: Between 25% and 75%

This category explores the way the organization structures or organizes its ethics and integrity function so that it can carry out its goals effectively. This category covers how ethics function is structured, staffed, and resourced, as well as how its formal and informal reporting relationships. This category also includes the roles and responsibilities of those individuals who are assigned to implement the ethics and integrity function. Based on the responses to the 17 constructs in this category, the findings suggest a majority of participants feel that the infrastructure of ethics and integrity practices at RMP is beyond the symbolic actions only. Across the five levels of progress, the results show that the infrastructure aspect of ethics and integrity practices at RMP is perhaps between 50% to 75% progress. It seems that the strengths of RMP's infrastructure of ethics and integrity practices are with regard to the presence of dedicated senior-level ethics officer dealing with the ethics and integrity agenda. RMP also structures and organizes its ethics and integrity function so that they can carry out their goals effectively.

However, the participants agree that there is no designated budget allocated to cover the implementation of the ethics and integrity agenda. Based on the preceding results, it can be inferred that current infrastructure is perceived to be moving in a healthy direction and has ample opportunities for improvement.

4.2.4 Legal Compliance, Rules and Policies

Level of Progress: Between 25% and 75%

This category includes the core laws, policies, rules and guidance that comprise the legal framework for the organization's integrity practices. This category assesses the internal framework that provides the floor for ethical behaviour. It also includes compliance with the external legal framework, established by the multiple jurisdictions and legal frameworks within which the organization operates. This category includes the system and controls used to ensure and demonstrate that employees and the organization are legally compliant. This is evidenced when the organization has translated its legal commitments into concrete actionable guidance that is enforceable.

Out of the 17 constructs in this category, 15 construct reflect 50% to 75% progress. It indicates that the participants believe that RMP ethics and integrity practices beyond the 50% level of progress in terms of legal compliance, policies and rules. The participants also agreed that RMP code of ethics and conduct is being designed to facilitate the officers. RMP code of ethics and conduct outlines the basic guidance on legal

compliance to their officers. These findings indicate that RMP is moving in a healthy direction in the category of legal compliance, rules and policies.

5. Conclusion

This research investigates and maps the ethics and integrity practices in RMP. The results assess and measure RMP progress in making a formal and transparent commitment to ethics and integrity in the workplace. This enables RMP to improve and to move forward to become integrity champion among enforcement agency in Malaysia. Five categories were used in the investigation namely; Leadership, Organizational Culture, Infrastructure, Legal Compliance, Rules & Policies and Individual. The first four categories were based on the Global Ethics and Integrity Benchmark. The overall summary is presented in Table 2 below.

Table 2: Summary of Ethics and Integrity Practices in RMP

| Category of Ethics and Integrity | Level of Progress |
|------------------------------------|----------------------|
| Leadership | Between 50% and 100% |
| Organizational Culture | Between 50% and 75% |
| Infrastructure | Between 25% and 75% |
| Legal Compliance, Rules & Policies | Between 25% and 75% |
| Individual | Less than 25% |

Integrity in public administration such as police officer is a good thing, on the ground that it restores citizens' trust in the government (Nieuwenburg, 2007). RMP in the Malaysian government system is an asset for safety since the purpose of its establishment is to prevent crime and provide safety to the public. Lopez (2007) arguments on the major obstruction to the NIP Target 2008 accomplishment are due to the perception that the public administration is being corrupt and wasteful need to be taken seriously. This study would certainly provide empirical evidence on RMP commitment towards the achievement of NIP Target 2008.

References

- 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.
- Armstrong, E. (2005). Integrity, transparency and accountability in public administration: Recent trends, regional and international developments and emerging issues. *United Nations, Department of Economic and Social Affairs*, 1-10.
- Badawi, A.A. (2004). *The Prime Minister Message for National Integrity Plan*.
- Bird, K., (2006). Integrity in the workplace: An analysis of personality, integrity and occupation.
- EAIC, E. A. I. C., (2012). Annual Report 2012 & 2013 (p. 57).
- EAIC, E. A. I. C., (2013). Annual Report 2013 (p. 47).
- Gonzales, A. R., Schofield, R. B., Schmitt, G. R., (2005). Enhancing Police Integrity.
- Government of Malaysia (2004). National Integrity Plan. P. Minister, Malaysian Institute of Integrity.
- Heng, M. (2005). An Inclusive Plan to Transform The Nation. *Akademika* 67 (Julai)
- Hooijberg, R., Lane, N. & Diverse, A. (2010). Leader Effectiveness and Integrity: Wishful Thinking?. *International Journal of Organizational Analysis*
- Lopez, G. P. (2007). Remember the National Integrity Plan. Retrieved from: https://www.mier.org.my/newsarticles/archives/pdf/greg26_2_2007.pdf
- Evans, M. (2012). Beyond the integrity paradox—towards 'good enough' governance?. *Policy Studies*, 33(1), 97-113.
- Nieuwenburg, P., (2007). 'The integrity paradox'. *Public Integrity*, 9/3: 213-224.
- Mathenge, G. D., (2014). An Empirical study to Measuring Corruption and Integrity in Kenyan
- OECD., (2009) Guide on fighting abusive related party transactions in Asia.

- Palanski, E. & Yammarino, J. (2011). Impact of Behavioural Integrity On Follower Job Performance: A Three-Study Examination. *The Leadership Quarterly*.
- Pallant, J. (2011). SPSS Survival Manual. *Allen & Unwin*
- Razak, M. N. A. (2010). The National Integrity Plan: Reinventing The Future Through Good Governance. National Seminar for Private Sector on National Integrity Plan. Malaysian Institute of Integrity, Kuala Lumpur: 3-9.
- Salleh, A. and A. Ahmad (2008). Human Governance: A Paradigm Shift in Governing Corporations. Malaysia, MPH Group Publishing Sdn Bhd.
- Siddiquee, A. (2010). Combating Corruption and Managing Integrity in Malaysia: A Critical Overview of Recent Strategies and Initiatives. *Public Organiz Rev.*
- Van Montfort, A., Beck, L., & Twijnstra, A. (2013). Can integrity be taught in public organizations? The effectiveness of integrity-training programs for municipal officials. *Public Integrity*, 15(2), 117-132.
- Yusoff, Y.M. (2004), *Best practices in corporate disclosure to up corporate governance standard*, *Bernama*, 20 August, p. 4.