THE ANTI-CORRUPTION INTEGRITY, WAY OF ACHIEVING SDGs 16: A SYSTEMATIC LITERATURE REVIEW

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Abstract

The Sustainable Development Goals or known as SDGs in the past few decades become crucial framework in global efforts to improve sustainability, as undertaken by countries worldwide. Goal 16 within the SDGs raises awareness of the need to eradicate corruption and establish effective, inclusive, and law-based institutions. SDG 16 holds significant implications in management and governance, both public and private sectors, as business processes of corporate entities play a vital role in promoting good governance, ethics, and transparency. Systematic Literature Review (SLR) was applied by using 17 SCOPUS-Indexed articles from 2010 until 2023. The eradication of corruption forms the foundation for creating a healthy and sustainable business environment. The anti-corruption movement, accountability, and whistleblowing practices are essential to maintaining integrity, accountability, and sustainability. This article is to study the roles of the anti-corruption movement, corporate entity integrity, and whistleblowing practices in organizational governance as efforts to support the achievement of SDGs 16 and the challenges they pose in management. The roles of governments, international institutions, and civil society in supporting and regulating the anti-corruption and whistleblowing movements across various sectors are also considered. Through these various efforts, we can collectively realize broader goals of building a just, integrity-driven, and sustainable society in line with the vision of the SDGs.

Keywords: Corruption, Sustainable Development Goals, Anti-Corruption, Integrity, Whistleblowing.

1. INTRODUCTION

The implementation of SDGs (Sustainable Development Goals) introduced by the UN (United Nations) encompasses inclusive targets that address human rights, societal progression, equitable economic growth, and global sustainability principles. Among these goals, Goal 16 is aimed at ensuring access to justice for all in all institutions by emphasizing transparency and inclusivity at all levels. Therefore, the agenda of 2030 is to fight against corruption plays a central role in achieving a better and sustainable future. The Sustainable Development Goals (SDGs) are comprehensive objectives that encompass human rights, social progress, equitable economic growth, and sustainability principles. Goal 16 aims to guarantee universal access to justice by developing institutions that are efficient, transparent, and inclusive. To achieve this, it is imperative to uphold fairness, eliminate illicit financial flows, and prevent corruption. It is present in both business and public sectors, and has recently spread to international institutions, religious organizations, sports bodies, and even volunteer groups.

Corruption represents an abuse of power with detrimental impacts on the economy, the next generation, social dynamics, and corporate performance (Myint, 2000).

From an economic perspective, corruption impedes progress by diminishing investment and generating legal ambiguity, resulting in the inefficient use of resources. The younger generation faces challenges, including unequal access to education and limited opportunities within a corrupt environment. Socially, corruption reinforces economic and societal disparities while eroding trust in institutions and the judicial system. In business, corruption elevates a company's operational expenses, fosters legal uncertainty, and cultivates an environment of unfair competition.

Therefore, combating corruption is imperative in fostering an equitable, sustainable, and competitive society. This is particularly significant in public sector, given accountability and trust associated with managing taxpayers funds and also public resources. The issue of corruption must be addressed urgently due to its strong connection with poverty. Corruption acts as a substantial barrier to the realization of the SDGs.

Additionally, the adverse consequences of corruption include the depletion of national resources, hindrance of sustainable development, environmental degradation, unequal wealth distribution, a rise in poverty, economic instability, inadequate provision of public services, stagnation of economic growth, waning foreign investment interest, increased administrative and managerial expenses, and political instability.

Transparency International recently released data on the Corruption Perceptions Index (CPI), which ranks countries based on public perceptions of corruption in public and political offices. The CPI 2021 data, released in January 2022, ranks 180 countries on a scale from very clean to highly corrupt. The rankings are based on the period between May 2020 and May 2021. In 2021, Denmark, Finland, New Zealand, Norway, Singapore, and Sweden are regarded as the most environmentally pure nations, whilst Somalia, Syria, and South Sudan are classified as the most corrupt countries globally.

United Nations established The 2030 Agenda, known as SDGs, in 2015. The SDGs aim to improve sustainable economic well-being, maintain the sustainability of social life while considering environmental conservation, promote inclusive development, and ensure governance that can enhance the quality of life from one generation to the next. These goals include 17 objectives and 169 targets categorized into four pillars, one of it is the legal and governance development pillar.

All of the countries committed to achieving the SDGs and also focuses on achieving the 16th goal. This goal is to give access justice, build accountable, effective and inclusive institutions through bureaucracy reform. However, efforts to achieve Goal 16 face various challenges, particularly in terms of combating corruption and strengthening good governance. Corruption has long been a serious concern and a major obstacle to achieving sustainable development (Transparency International 2020).

To address the issue of corruption and promote integrity across various sectors, bureaucratic reform needed. One component anti-corruption considered effective in reducing corruption is the Whistleblowing System. Whistleblowing, as one of the mechanisms that encourages transparency, has been widely implemented in various countries and plays role to achieving

SDGs, especially activities integrated into UN SDGs 16, which focuses on peace, justice, and strong institutions through the maintenance of a democratic, efficient, and transparent bureaucracy.

In light of these developments, this research aims to conduct a Systematic Literature Review (SLR) to investigate integrity anti-corruption in governance and whistleblowing system for prevention and transparent bureaucracy that support the achievement of SGDs 16. The research questions include as a follows:

RQ1: How about the trend of the anti-corruption research and its progress?

RQ2: What are the anti-corruption integrity practices in SDGs?

This research is useful for policy development, program implementation, and project management to reduce corruption in the pursuit of Sustainable Development Goals (SDGs).

2. METHOD

This study use literature review which is adheres to the three fundamental phases of a systematic literature review (SLR) as outlined by Secundo *et al*. (2019) . This approach involves the initial stage of defining the review's objectives and roadmap. Subsequently, it necessitates a thorough examination of numerous acquired articles during the second phase, with the final step entailing a comprehensive analysis of the outcomes.

Conclusions are drawn and documented. Additionally, this scholarly investigation is guided by the principles laid out by Massaro et al. (2015) and builds upon the ideas presented by Secundo et al. (2019), both emphasizing the SLR's role in knowledge-based exploration and its contribution to identifying emerging research trends for future investigations.

The analysis method employed in this research is a systematic literature review (SLR), comprising three main stages start from planning continue with conducting, and reporting the research findings (Tranfield et al. 2003). The first stage of this study involves setting the objectives and roadmap of the research, which have been gathered previously.

The second stage entails a thorough exploration and examination of several obtained articles, while the third stage involves an in-depth review of their findings. The conclusion is presented in written based on, and originates from, which states that the SLR approach is a knowledge-based approach that contributes to identifying research trends that has potential future research.

This method follows a series of scientific methods aimed at reducing systematic errors (bias), by identifying, assessing, and synthesizing all relevant studies with various research designs to answer specific questions or a series of questions (Petticrew and Roberts 2008).
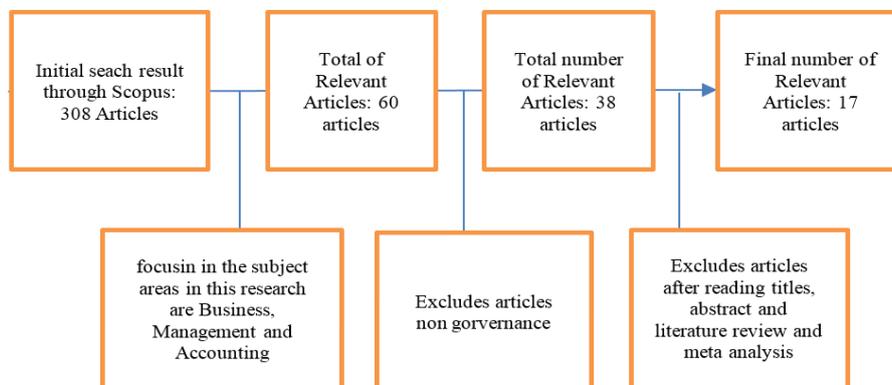
Figure 1: Step by step for searching SLR articles

Literature search was carried out using the SCOPUS database. This is because the SCOPUS index is one of the indices that takes into account the quality of academic performance, such as impact factor and higher h-index, which signifies the importance of journals and researchers' contributions. The use of SCOPUS is also based on the limited accessibility of the authors to this database. The SCOPUS database was then searched using a combination of keywords, namely 1) "Corruption", and 2) "Sustainable Development Goals" 3) "governance". The types of articles observed include empirical articles and review articles, consisting of journal articles, scientific conference papers, and book chapters. Based on the database search, 308 articles were found. These articles were then re-selected by focusin in The subject areas in this research are limited in Business, Management and Accounting resulting 60 articles. The final selection process determined that only 17 articles would be used for structured systematic review analysis. The selected articles were independently analyzed based on their titles and abstracts, with a focus on corruption, SDGs and governance. Figure 1 ilustrated the review system of this article according the literature review process of (Azila-Gbettor et al. 2018) and (Secundo et al. 2019),

3. RESULTS AND DISCUSSION

3.1 Data Description

We explain the result of the literature to answer the research question, RQ 1 and RQ2. We obtaining 17 articles and analized of the search results in Scopus, including documents per source title and documents per year, as shown in Table 1. The most publications were generated recently from 2020 untuk 2023.
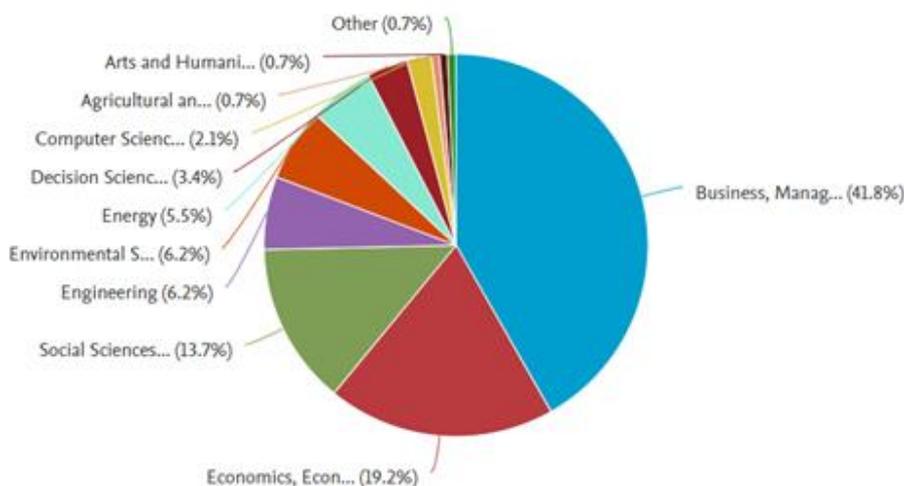
Documents by subject area

Figure 2: document by subject area

According to Figure 2, it can be observed that research related to Sustainable Development Goals (SDGs) and corruption is predominantly conducted in business, management, and accounting. Therefore, in this study, out of a total of 308 articles related to both subjects, the research is solely focused on the areas of business, management, and accounting.

In Table 1, it is evident that research concerning corruption and the achievement of Sustainable Development Goals (SDGs) is still relatively scarce, with a notable increase occurring only in recent years, starting from 2020 to the present. This indicates that there are ample research opportunities to be explored and investigated further regarding the linkage between SDGs and corruption issues or anti-corruption efforts in more extensive depth.

Table 1: Analysis of search result based on scopus

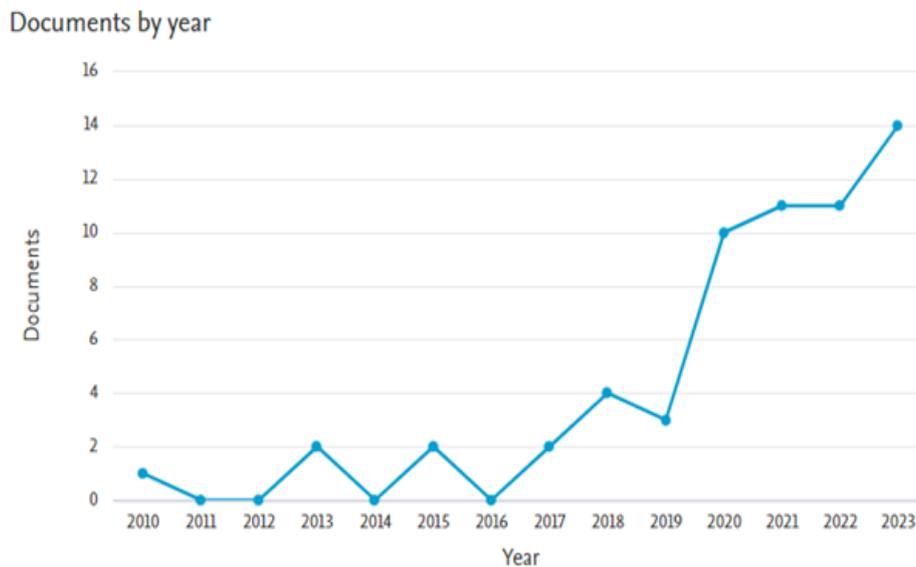| Document Publication per Year	Number of Articles	Percentage
2010	1	4,1667
2013	2	4,1667
2015	2	4,1667
2017	2	4,1667
2018	4	4,1667
2019	3	4,1667
2020	10	16,667
2021	11	25
2022	11	20,833
2023	14	12,5
Total articles	60	100

Documents by year

Figure 3: Related paper

The majority of writings related to corruption, governance, and SDGs are still being produced from the UK, along with ten other countries which is China and Nigeria. There haven't been many studies conducted by researchers connecting corruption with the organizational governance used in the business and management fields to achieve sustainable development goals. Therefore, there is a need for more research in this area.

Documents by country or territory

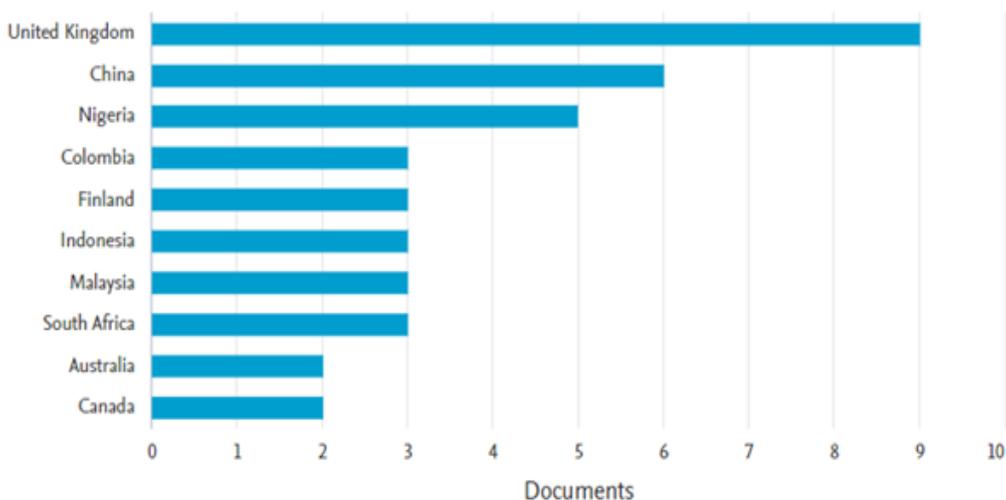Compare the document counts for up to 15 countries/territories.

Figure 4: Document by country or territory

From the 60 articles that we found in scopus which is focus in bisnis, management and acoounting, there are a total of 408 citations. We present the top 10 articles with the highest number of citations among the 60 articles available in in the table 2.

Table 2: The Highest Citation Articles

No	Document Title	Author	Citation
1	Empirical assessment of the circular economy of selected European countries	Škrinjarí, Tihana (2020)	45
2	Do hybrid organizations contribute to Sustainable Development Goals? Evidence from B Corps in Colombia	Tabares, Sabrina (2021)	37
3	Private Sector Corruption, Public Sector Corruption and the Organizational Structure of Foreign Subsidiaries	Sartor, Michael A Beamish, Paul W (2020)	36
4	Institutional conditions, sustainable energy, and the UN sustainable development discourse: A focus on Haiti	Mombeuil, Claudel (2020)	35
5	Realising sustainable development goals via online integrity framework disclosure: Evidence from Malaysian and Indonesian local authorities	Joseph, Corina et al. (2019)	35
6	Technology for Social Good Foundations: A Perspective from the Smallholder Farmer in Sustainable Supply Chains	Quayson, Matthew et al. (2021)	31
7	Surfing tourism and local stakeholder collaboration	Towner, Nick (2018)	22
8	Decentralization and governance in Indonesia	Holzhacker, Ronald L et al. (2015)	16
9	Unravelling the encumbrances in the low-cost housing computerised open registration system in Malaysia's major cities	Ebekozien, Andrew et al. (2020)	15
10	How do governments determine policy priorities? Studying development strategies through spillover networks	Castañeda, Gonzalo et al. (2018)	15

Corruption

The term corruption, according to Marchini et al. 2019, refers to the abuse of power for personal gain. Corruption can manifest in various forms such as abuse of office, trading in influence and bribery. It through several channels, such as theft and embezzlement, money laundering, and other illicit financial flows, bribes and kickbacks, as well as state capture (Hope, 2021; Hope, 2020). Corruption also can be perceived both public and private perspectives. Corruption is the act of exploiting entrusted power for personal gain. Discussions about corruption often encompass healthcare fraud and abuse, as these activities frequently involve the misuse of authority. Consequently, anti-corruption efforts encompass actions taken to prevent, suppress, or counter corruption and to mitigate its adverse effects. Public corruption is related to the use of public office for personal gain, private corruption refers to the deliberate violation of legal regulations by an organization for personal gain and may be detrimental to corporate objectives

The definition of corrupt practices may vary depending on the country and context, leading to diverse approaches in anti-corruption initiatives. Robert Klitgaard defines corruption as the misuse of position for personal gain. This position could be a public office or any position, including private sector, non-profit organizations, or professors. According to Klitgaard, corruption takes the form of bribery, extortion, and all kinds of cheating.

From the various definitions above, corruption essentially are:

1. Corruption is a behavior.

2. There is an abuse of power and authority.

3. It is done to gain personal or group advantage.

4. Violates the law or deviates norms and morals.

5. Occurs or is carried out in government or private institutions.

The UNCAC (United Nations Convention Against Corruption) mandates that participating countries must take legal actions against specific forms of corruption. These actions include crimes such as bribery of national and foreign public officials, misappropriation, embezzlement, property diversion by trading in influence, abuse of power, public officials, and illicit enrichment. Although UNCAC establishes internationally agreed-upon standards, the level of compliance varies among individual countries. Some countries may be more compliant and enforce stringent legal measures, while others may exhibit lower levels of compliance or face challenges in effectively implementing such measures.

Corruption represents a significant barrier to economic growth, effective governance, and the preservation of economic freedoms (Saenz and Brown, 2018). Malanski and Povoa in 2021 discribe tt exerts adverse effects on the economic and social progress and political stability of nations, especially those that are economically disadvantaged. At the organizational level, corrupt practices lead to market inefficiencies, distort healthy competition, escalate operational expenses, trigger negative impacts on stock returns, erode public confidence, and pose significant legal and reputational risks that impede business operations (Urbina, 2020). Additionally, corruption has detrimental effects on resource allocation, hampering both long-term domestic and foreign investments (Bryant and Javalgi, 2016). Corruption compromises the performance of CSR (corporate social responsibility) initiatives (Lopatta et al., 2017) and the disclosure of Environmental, Social, and Governance (ESG) factors (Baldini et al., 2018). Ultimately, corruption is not just a moral issue but also a governance issue that affects a nation's economic and social progress. Various efforts worldwide are being made to combat corruption and improve governance, contributing to sustainable growth and the welfare of society.

Integrity

Integrity is a reflection of ourselves in an organization, evident in our actions and behaviors in everyday life. Integrity will demonstrate consistency between words and beliefs and it will be reflected in daily actions. Individuals with integrity usually will think before speaking. A person's integrity will be tested by various factors such as position, temptation, wealth, family,

money, a little fear, a little hunger, and so on. Integrity is a manifestation of patience and gratitude. Individuals with integrity, when faced with challenges, will exercise patience, and when experiencing happiness, will express gratitude.

Efforts Against Corruption through Integrity, Integrity is crucial in combating corruption. Although integrity is highly esteemed, there is often a gap between advocating for integrity and its actual implementation, especially in the public and private sectors. The implementation of anti-corruption strategies is key to controlling corrupt practices. Literature indicates that corruption leads to market inefficiencies, competition distortions, increased operational costs, and negative impacts on stock returns. Furthermore, corruption erodes public trust and poses legal and reputation.

A negative perception adversely affects the likelihood that a company's sustainability report will address standards and principles promoting resistance to corruption. Companies operating in high level of corruption are considered less transparent in sustainability disclosure. Findings also indicate substantial differences in reporting at regional and sector levels, with Asian companies in the agricultural and financial services sectors show significantly higher reporting activity, while those operating in mining and construction sectors report less compared to their counterparts.

Integrity serves as the core foundation for implementing good governance, and it is a fundamental prerequisite for conducting proper activities in the public sector (Maesschalck 2009). Integrity has a comprehensive framework approach to enhance integrity and reduce corruption in government institutions. Maesschalck (2009) has systematized four main functions, namely, establishing and defining integrity, guiding towards integrity, monitoring integrity, and enforcing integrity. Through this approach, policymakers and managers in government institutions can utilize the framework to gain support for policy implementation and access supporting data for the implementation of integrity instruments.

Integrity is highly beneficial intellectually, spiritually, emotionally, and socially. Intellectually, integrity can optimize one's brain performance, while emotionally, integrity can motivate, empathize, and foster high solidarity in work interactions, enabling individuals to carry out daily activities and work with enthusiasm. Spiritually, integrity can make a person wiser in interpreting experiences, including life experiences, such as successes and failures, and the social benefits of integrity, can develop relationships among individuals and the community, for example, encouraging cooperation to complete tasks or activities that require unity and good collaboration.

From an economic perspective, corruption weakens nation's wealth. Conversely, from a social standpoint, corruption diminishes public trust in institutions and political leadership. System that has integrity give big impact to ensuring accountability and transparency for government institutions in managing public affairs, handling public funds, and complying with laws and regulations. The absence of integrity results in serious consequences, including a tainted reputation, facilitating fraudulent activities and corruption, and instilling public distrust in the government institution (Said et al. 2015). The Transparency Perception Index (2016) states that

political, economic, social, and environmental aspects are significantly affected by corruption. Organizations can lose their legitimacy when misused by officials for personal interests. An integrity system can be strengthened by risk management framework with the principles of good governance (Maizatul et al. 2016). Good corporate governance will maintain corporate integrity, as well as combating management misconduct and corruption and managing the risk of corporate fraud. Transparency mechanisms enable the disclosure of information, allowing investors to evaluate the allocation of organizational resource management (Agyei-Mensah 2017).

Accountability

The term "accountability" is often encountered in corporate management or governance, and it is closely related to responsibility.

In general, accountability is a form of someone's or a company's responsibility for activities that have been carried out, such as reporting, administration, and bookkeeping. Accountability is a form of responsibility of an individual or an organization to parties entitled to information about business activities or performance in carrying out tasks to achieve a specific predetermined goal.

Global public accountability is carried out as part of anti-corruption efforts in various countries. Public accountability is applied by telecommunications companies that utilize public resources in the form of spectrum waves (Samuelson, 1954, 1955; Holcombe, 1977). Companies are obligated to be accountable for the financial usage to the public, especially to investors or shareholders. The concept of public accountability for private actors, such as telecommunications companies, and the general concept of public accountability have been widely debated, as well as within the framework of good governance (OECD, 2010, 2012). Brennan and Solomon in 2008 the minimal conceptual consensus defines accountability as the idea about providing answers and about answerability with a legitimate claim to demand an account (Bovens et al., 2014).

The principles of accountability are essentially intended so that the policies, steps, or performance of an institution can be accounted for. Accountability needs to be based on certain principles. Here are some accountability principles:

1. Providing assurance in using resources consistently in accordance with applicable regulations.

2. Having a commitment from leaders to all staff in conducting accountable organizational activities.

3. Achieving the objectives of the vision, mission, results, and benefits obtained through organizational activities.

4. Providing information related to the level of achievement of predetermined goals or recommendations.

5. Having transparent, honest, objective, and innovative principles.

Accountability is also related to the community's ability to ask relevant questions about the behavior and actions of the actors. Therefore, transparency becomes a crucial and central element in public accountability policies, a prerequisite for providing accountability and ensuring public trust. O'Neill (2002) argues that well-placed trust grows out of active inquiry rather than blind acceptance. This investigation needs to be based on transparent information provided by the companies. Providing information transparently to the public will build a positive image and foster trust in an institution.

Whistleblowing

Currently, there is one mechanism for reporting corrupt activities, namely whistleblowing. Whistleblowing is a mechanism that fosters openness, plays a pivotal role in advancing the objectives of sustainable development (Høedt-Rasmussen and Voorhoof 2018), particularly those enshrined in SDGs 16, which centers on peace, justice, and strong institutions (United Nations 2015) by upholding democratic, efficient, and transparent bureaucratic systems (Kang 2022). The Whistleblower System is a mechanism for reporting alleged corrupt criminal acts that have occurred or are about to occur, involving employees and others related to the alleged corrupt criminal acts committed within the organization where they work. There is a growing consensus that the achievement of Sustainable Development Goals (SDGs) in developing countries is highly dependent on the presence of capable public administration and governance (Jackson 2020).

The goal of the Whistleblowing System is to address internal violation reporting issues, provide solutions and resolutions for internal violation reports, and provide protection for the whistleblower's identity and the substance of the violation.

Considering the following factors: (a) municipal governments, as integral components of a country's economy, have a significant influence on the overall political and social structure; (b) most governments face the challenge of reducing financial expenditures while providing effective services to citizens outside the scope of the private sector (Miceli and Near 2013); and (c) there is a critical demand for government accountability (Pillay et al. 2017). Whistleblowing for Corruption Prevention, Whistleblowing mechanisms play a crucial role in uncovering corruption and preventing it. An effective whistleblowing system can enhance transparency and accountability. Whistleblowing System that can be reported include: 1. Conflict of Interest; 2. Corruption; 3. Fraud; 4. Theft/Embezzlement; 5. Violations in the Procurement of Goods and Services; 6. Abuse of position/authority; 7. Bribery/Gratification.

However, in this literature review, we will delve deeper into how these mechanisms are implemented, the challenges they face, and their impact on the performance of corporate social responsibility (CSR) and the disclosure of Environmental, Social, and Governance (ESG) factors (Lopatta et al. 2017; Baldini et al. 2018). Furthermore, levels of press freedom are deemed crucial in against corruption as an external oversight mechanism for uncovering government wrongdoing, thus promoting transparency and accountability (Brunetti and Weder 2003; Jha and Sarangi 2017).

Governance

The concept of governance has been a part of human civilization throughout history. Simply put, governance can be defined as the process of decision-making and the execution or non-execution of decisions. The term governance is applicable in various contexts such as corporate governance, international governance, national governance, and local governance. Governance also addresses key aspects of the organization, starting from communication, leadership to strategic decision-making.

The implementation of the principles of Good Corporate Governance serves as the foundation for the formation of a flexible and adaptive corporate system, structure, and culture in response to the competitive business environment, capable of building a reliable internal control system and risk management. The main focus of Corporate Governance is to manage how the board moves and leads the overall company. This analysis also considers the formal and informal structures established to achieve and execute these decisions. Governance is the goal and method of how a government or company is managed.

The degree of formality in governance depends on the internal rules of the given social entity and, externally, on its business terminology. Therefore, governance can take various forms, influenced by motivations and resulting in different outcomes. The implementation of Good Corporate Governance is believed to strengthen the company's competitive position continuously, manage resources and risks more efficiently and effectively, and enhance corporate value and investor confidence. Entities responsible for governance, commonly known as governing bodies, can vary widely.

Government can operate as a democracy where citizens choose their leaders, with the public interest as the primary goal. On the other hand, non-profit organizations or corporations may be managed by a small board of directors with more specific objectives. In some countries, organized crime syndicates may also influence decision-making, especially in urban areas and at the national level. Informal decision-making or informal advisors may exist. In some rural areas, locally powerful families may influence decisions. The informal decision-making may results from corrupt practices. Thus, governance is a complex concept shaping the dynamics of decision-making and its implementation in various societal domains, each influenced by its unique factors and motivations.

Regulatory Quality

According to the Rosenbloom, regulation can be interpreted as the area of the process that involves three state institutions, which is the executive, legislative, and judicial branches in the context of public administration. It encompasses three crucial aspects, namely the formulation of rules, implementation or enforcement, and adjudication. In the regulatory process, these three state institutions play a role in creating, executing, and enforcing regulations that have been established to ensure compliance and consistency in their implementation (Rosenbloom, 1989). Legal certainty is becoming increasingly important to be realized in order to regulate the dynamics and social behavior in various activities, including state administration and development. Effective regulations that reflect the government's ability to formulate and

implement policies and rules to support the development of the private sector have a positive impact on the flow of foreign direct investment (Fakher 2014).

In the economic field, legal certainty significantly influences the flow of investment to a country. This is because certain regulations, such as price controls, high tax burdens, and restrictions in the stock market, can hinder and prevent the growth of foreign direct investment. Obstacles in optimizing investment performance today are a number of issues, one of which is related to the lack of orderliness in legislation. The establishment of legislation is basically intended to address issues in the implementation of national life and society, create order and security, renew community behavior, and direct or encourage development implementation. The government can play a crucial role in enhancing foreign investment by enacting appropriate regulations, explaining existing structures, equalizing opportunities, reducing rent-seeking costs, and updating the legal framework (Barkhordari et al. 2017). However, in reality, the legislation enacted often creates obstacles to achieving development goals. Therefore, it is necessary to anticipate this by creating quality regulations that can encourage the arrival of foreign investors by eliminating policies that do not support the market.

4. CONCLUSION

The result of the systematic literature reviews focused on sustainable development goals and corruption. This study utilized 17 Scopus article from 2010 until November 2023 from various countries, dominated by UK, China and Nigeria.. Corruption make significant impact on economic growth, effective governance, and economic freedom. Its negative effects are not limited to the economic aspects but also encompass social progress, political stability, and organizational performance. Corruption also leads to market inefficiencies, unhealthy competition, increased operational costs, legal and reputational risks, and a decline in public trust. At the national level, corruption can hinder the efficient allocation of resources and long-term investments while limiting access to alternative sources of funding. Therefore, corruption is not just a moral issue but also a governance concern that should be addressed effectively, as it can influence a country's economic and social progress.

Anti-corruption efforts, grounded in integrity, play a crucial role in combating corruption. The implementation of anti-corruption strategies is key to controlling corrupt practices. Whistleblower systems for reporting can uncover and prevent corruption while enhancing an organization's transparency and accountability. However, to achieve effective results in anti-corruption efforts, there is a need for mechanisms to facilitate implementation, an understanding of the challenges they may encounter, and their impact on corporate social responsibility and the disclosure of Environmental, Social, and Governance (ESG) factors. These steps are critical in the fight against corruption and in advancing the goals of sustainable development. The further research is the examination of anti-corruption issue in non-business institution, especially university or high school. Moreover, the empirical study about the determinant of Anti-Corruption Integrity behaviour in organization is important to be reference for policymakers.

Acknowledgements

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