

Assessing the Relationship of Corporate Integrity Practices With Accountability of Malaysian Statutory Bodies*

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Accountability is seen as an organisational performance across private and public sector, including statutory bodies. Yet, does accountability prove instilled in part of integrity practices, especially in less mentioned sector—statutory bodies? This study aims to evaluate the relationship of corporate integrity practices on accountability of Malaysian statutory bodies through questionnaire survey distribution. Based on 194 responses received from top management of Malaysian statutory bodies, it is proven that corporate integrity practices have a positive and significant relationship with accountability. Therefore, statutory bodies are recommended to exercise and implement corporate integrity practices by setting up integrity department and appointing corporate integrity officers. Hence, by upholding corporate integrity practices, it leads to the achievement of accountability of statutory bodies organisations.

Keywords: corporate integrity practices, accountability, Malaysian statutory bodies

Introduction

Government is the biggest spending organisation with an average of 42% of gross domestic product across the Organisation for Economic Co-operation and Development countries (OECD, 2013). As such, government organisation must practice the highest level of accountability outcomes to ensure that they are performing to their full potential, providing value for money and being responsive to the community. Accountability in government department including statutory body is about how well that responsibility has been discharged, the initiatives meet and respond to the needs of the community, thereby contributing to better governance, a better quality of life and poverty reduction.

Strong accountability for statutory bodies is crucial (Bovens, 2010; Dubnick & Frederickson, 2011). It enables people to know whether they are acting in the interests of the people that they serve. Accountability is a part of good governance and can increase the trustworthiness and legitimacy of the government in the eyes of the public (Behn, 2001; Dubnick & Frederickson, 2011). Accountability is reflected by how effective the government is to meet the stated goals (Engelen, Gupta, Strenger, & Brettel, 2015).

In Malaysia, the government had several mechanisms to monitor and evaluate accountability outcomes of government agencies, including statutory bodies. The monitoring reports include the Auditor-General Report

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and evaluation through Star Rating Index by the Malaysian Administrative Modernisation and Management Planning Unit (MAMPU).

Besides, the federal government had spent a lot in improving government's accountability by budgeting RM259.9 billion for operating expenditure and RM54.7 billion for development expenditure in the year 2019, which contribute to statutory bodies too (Aruna, 2018). Hence, with these large amounts spent in serving and managing all assets and resources, servicing and achieving accountability is integral. However, it was highlighted that Malaysia public sectors had issues with lack of accountability (Siddiquee, 2005). Based on World Bank on Governance Indicators Report in the aspect of "Voice and Accountability" percentile ranked showed that Malaysia's score declined from 37% for the year 2013; to 34% 2017 or -0.56 to -0.34 point (marked as -2.5 the lowest and +2.5 the highest score)¹. Despite its rises to 41% or -0.08 in 2018, still, there are accountability aspects to be further improved.

Further, Auditor's General Report also highlighted the weaknesses of Malaysia government organisations, including statutory bodies. For example, the Auditor General 2015 Report highlights that Lembaga Urus Air Selangor does not effectively manage and attend complaints efficiently² and supply low quality and contaminated water to consumers³, which shows a lack of accountability. Other reported incident of lack of accountability of statutory bodies includes abuse of power in Sabah State Water Department (Chan, 2009), graft through tenders in Malacca Stadium Body (Bernama, 2016), and misappropriation of government fund in Ministry of Sport (Gunaratnam, 2016).

Therefore, accountability needs to be upheld by public sector organisations, including statutory bodies. One of the mechanisms to increase it is through the implementation of corporate integrity practices (Atan, Alam, & Said, 2017). Accountability has been far from satisfactory if the government failed to emerge as a competent body in controlling and combating administrative corruption (Zafarullah & Siddiquee, 2001). This practice of corporate integrity will also reduce complaints by stakeholders (Kolk, 2008) which increase accountability. Besides, public organisations' corporate integrity policies will foster high credibility, demonstrating accountability (Brenkert, 2004a; 2004b) and also build public trust (Van Thiel & Van der Wal, 2010).

This study focuses on statutory bodies due to its role and responsibility as government's backbone to serve the public. Statutory bodies are subjected to their incorporation act or subsidiary incorporation legislation which set out the purpose and specific powers of autonomy, and they function according to their objectives. Statutory bodies are established to deliver government policies through their operations of services, programmes, and activities. They are subjected to their incorporation act or subsidiary incorporation legislation which set out the purpose and specific powers of autonomy, and they function according to their objectives. Nevertheless, the Board of Directors is established and authorised for management, administration, and activities of statutory bodies.

In Malaysia, there are two tiers of statutory bodies which are federal and state statutory bodies. The federal statutory bodies are set up by parliament and incorporated following the federal law to execute government policies through their programmes and activities (National Audit Department Malaysia, 2015). Each federal statutory body is placed under a ministry in charge as required by the incorporation legislation. For state statutory bodies, they are incorporated based on each state government's enactments and laws. Their main activities are for the maintenance and development of the states.

¹ Retrieved from <http://info.worldbank.org/governance/wgi/index.aspx#reports> and <http://info.worldbank.org/governance/wgi/#reports>.

² Retrieved from <https://agdashboard.audit.gov.my/#/LKAN/4884>.

³ Retrieved from <https://agdashboard.audit.gov.my/#/LKAN/4882>.

Therefore, upholding their accountability is vital. Accountability eliminates resources on unproductive practices, and effectively values the work and increases organisations' performances. This study aims to examine whether the implementation of corporate integrity systems promotes higher accountability outcomes among Malaysian statutory bodies.

Literature Review and Hypotheses Development

Past scholars defined accountability as a relationship between people and organisations (Ebrahim, 2005). Some understood accountability as performance (Romzek, 2000). Others perceived it as an opinion on shared expectations of actions of the organisation to the community (Ammeter, Douglas, Ferris, & Goka, 2004). According to One World Trust on Global Accountability Report (p. 11), accountability was the processes through which an organisation made a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities, and delivers against this commitment (Lloyd, Oatham, & Hammer, 2007).

Thus, accountability was social relationships which need justification and felt of obligation of an actor (OECD, 2013; Pollitt, 2003; Romzek & Dubnick, 1987) which were the relationships between the state and society in providing better services. The actors were responsible for organisational performance and outcome (Behn, 2001; Bovens, 2010; Dubnick & Frederickson, 2011). Greater accountability enhanced the performance of the government (Dubnick & Frederickson, 2011). Thus, institutionalising accountability mechanism was one way to guarantee good government (Ackerman, 2004). Thus, all services should be improved, parallel with accountability to the stakeholders (Kloot, 1999). Therefore, accountability is vital to be achieved and elevated by public sector organisations, including statutory bodies.

Further, accountability and transparency were seen to have connections (Mabillard & Zumofen, 2016). Accountability emphasised on openness which was transparency and focused on dialogue with stakeholders which was stakeholders' participation (Hanretty, Larouche, & Reindl, 2012; Koop & Hanretty, 2018; Lloyd et al., 2007; Lloyd, Warren, & Hammer, 2008). Further, accountability's fundamental factors were information, debate, and consequences (Reichersdorfer, Christensen, & Vrangbaek, 2013) which were evaluation of conducts and organisations' activities (Bovens, Goodin, & Schillemans, 2014). Besides, public organisations like statutory bodies needed to provide feedback and responses back to the internal and external stakeholders, especially for their complaint and response. It was vital for their satisfaction and trust. Therefore, the aspect of performance evaluation and complaint and response were also part of accountability (Hanretty et al., 2012; Lloyd et al., 2007; 2008). Overall, accountability encompassed the dimensions of transparency, participation of stakeholders, evaluation and complaint and response (Hanretty et al., 2012; Lloyd et al., 2007; 2008).

Corporate Integrity Practices

Corporate integrity is known generally as business ethics, honesty, and moral virtue (Audi & Murphy, 2006; Petrick & Quinn, 2000; Shu, Chen, Lin, & Chen, 2018; Zafarullah & Siddiquee, 2001). It also defined as the quality of corporate moral self-governance (Asawo, 2011; Guiso, Sapienza, & Zingales, 2015; Petrick & Quinn, 2000) and covered wholeness and coherence; professional responsibility; moral reflection; values, laws and rules; moral values and norms; and exemplary behaviour (Huberts, 2018). Corporate integrity is seen as intrinsic value or asset to an organisation (Koehn, 2005; Zafarullah & Siddiquee, 2001). If corporate integrity

practices did not be practiced, it could lead to fraud and unethical behaviour that could deplete organisations' resources and foreign investment due to exposure to fraud (Dutta, Kar, & Saha, 2017; Rossouw, Van Vuuren, Abdullah, & Mohamad Zainol Abidin, 2011).

For public organisations like statutory bodies, those that have a credible governance framework will get support from their stakeholders due to accountability assurance with corporate integrity practices. Therefore, the public organisations must uphold a high corporate integrity level because it will increase their organisational performance and build a reputation for the public (Brenkert, 2004a; 2004b). Integrity also expands the organisation's sense of self-worth (Mintrop, 2012). The organisational performance of the public, however, is far from acceptable level because the government has not emerged as a competent entity to monitor and fight administrative corruption (Dutta & Sobel, 2016; Pailler, 2018; Zafarullah & Siddiquee, 2001). Thus, it is vital for organisations to have corporate integrity practices, especially in public sector organisations.

The benchmarks of corporate integrity practices cover the aspects of ethical foundation, ethical culture, and ethical risk management. The ethical foundation is the guidance for integrity basis in an organisation and a reflection of top management's beliefs that shape the organisation's ethical culture which could be developed through ethical training and education (Arjoon, 2006; Carasco-saul, W. Kim, & T. Kim, 2015; Wieland, 2005). Further, the organisation must have competent integrity communication and information management to effectively project corporate integrity practices to its stakeholders (Asawo, 2011; Brown, 2005). Once the integrity has been part of organisation culture, the employees will embrace their code of conduct (Arjoon, 2006; Gorelick, 2004; Ilyas, Abid, & Ashfaq, 2020). Finally, ethical culture helped to advance ethical risk management. Ethical risk management involves some control upon the organisation. Whistleblowing is part of the control (Mohd Noor & Mansor, 2019; Wieland, 2005). They were having whistleblowing and proper investigation procedures, secure confidentiality, openness, responsiveness, and honesty of the organisation's ethics. Hence, with the fulfilment of ethical risk management, the organisation would be able to eradicate fraud, bribery, and corruption in its operation (Dubinsky & Richter, 2009; 2015).

Corporate Integrity Practices and Accountability

Corporate integrity is crucial to deliver effective accountability (International Federation of Automatic Control [IFAC] & Chartered Institute of Public Finance and Accountancy [CIPFA], 2014) and an effective means to achieve the economic success of an organisation (Baker, 1999; Bouckaert & Walle, 2003). Integrity and ethical codes contribute to the accomplishment of organisational objectives and desirable organisational performance and accountability (Lussier & Achua, 2013; Ryan & Ng, 2000). Past studies have proven the positive relationship between corporate integrity practices and organisational performance (Abd Aziz, Ab Rahman, Alam, & Said, 2015; Arjoon, 2006; Asawo, 2011; Atan et al., 2017; Palanski & Yammarino, 2009; Wu, 2002; Zafarullah & Siddiquee, 2001).

Further, the resources allocation to cultivate integrity environments could ensure accountability in the public sector organisation (Abd Aziz et al., 2015; Said, Alam, & Khalid, 2016). Corporate integrity practices could facilitate public organisations to gain high reputation, as it strongly linked to corporate ethics and aspects of social responsibilities (Brenkert, 2004a; 2004b). Therefore, public organisations must practice corporate integrity because it will lower the stakeholders' complaints (Kolk, 2008) which proved to increase accountability. Therefore, it is hypothesised that:

H: Corporate integrity practice has a positive relationship with accountability.

Methodology

The study adopts primary data. The measurement of accountability and corporate integrity practices in the study are multidimensional. Corporate integrity practices may seem to be abreast with accountability. However, the dimensions are chosen to proxy corporate integrity practices in this study—ethical foundation, culture, and risk management are enough to challenge whether the dimensions of accountability—transparency, complaint and response, evaluation, stakeholders' engagement, and transparency, are in place for corporate integrity practices significantly regress accountability.

Data Collection

The data for this study were collected using questionnaires survey distributed to 291 Malaysian statutory bodies, through an online survey from November 2017 until February 2018. There were 127 federal statutory bodies and 164 state statutory bodies as per the year 2016 listed from the Auditor's General Report. The respondents were Chief Executive Officer or equivalent. The surveys were emailed to respectively identified respondents using their private organisation e-mail. They were chosen as the respondent of the study as they knew the matters of the organisation and awareness of organisation updates and regulations requirements of the organisations.

Measurement of Variable

The study endeavours to use these elements and primary data as a method of data collection. As it is a multidimensional study, the relationship is further tested accordingly through Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS software. The framework is a Higher-Order Construct (HOC) where Type II (reflective-formative) disjoint two-stage approach is used to model out the framework.

The questionnaires measurement for corporate integrity practices is adopted with modification from Global Ethics and Integrity Benchmark by Dubinsky and Richter (2015). The corporate integrity practices are measured through three dimensions of ethical foundation (EF1-EF4), ethical culture (EC1-EC5), and ethical risk management (ER1-ER5). As for accountability, the questions were adopted with some modification from the World Accountability Report by One World Trust and previous related literature, like Hanretty and Koop (2014), Hanretty et al. (2012), Kolk (2008), and Lloyd et al. (2007; 2008). The dimensions comprised of transparency (TP1-TP4), evaluation (EV1-EV5), complaint and response (CR1-CR4), and stakeholders' engagement (SE1-SE6). However, with the current setting of statutory bodies, an additional dimension of financial (FN1-FN4) is added. The financial aspect is also part of the accountability of statutory bodies. However, as both variables are formatively measured, hence additional one global item question was added for each variable. This is to be used to test for convergent validity of redundancy analysis. Seven Likert scales were used to assess the level of agreement or disagreement of respondents for each question. The scale measured as 1 = "Strongly disagree", 2 = "Somewhat disagree", 3 = "Slightly disagree", 4 = "Neither disagree nor agree", 5 = "Slightly agree", 6 = "Somewhat agree", 7 = "Strongly agree".

Research Model

The researchers model the framework using the HOC model of Type II. The Lower-Order Construct (LOC) forms a concept which is the dimension and the dimensions, by which the HOC fully influences the variables (Chin, 1998). For this study, accountability's measurement consists of five dimensions, and corporate integrity

practices measurement consists of three dimensions, so it is a HOC formative measurement. The questions or items for each dimension or the LOC are measured reflectively. It further adopts the disjoint two-stage approach to model out the framework in which all the dimensions are visibly layout, where LOC and HOC can specify, test multidimensions, and hierarchical structure of constructs (Bagozzi & Heatherton, 1994). Besides, the model becomes parsimony, where the number of path model relationships is reduced (Edwards, 2001; Hair, Hult, Ringle, & Sarstedt, 2017). In this study, the size of statutory bodies is reflected by type; state and federal to reduce the confounding effect of size on the accountability outcome of SC; this includes type as the control variable in the model.

Results

One hundred ninety-four responses gathered from 291 surveys distributed, which give a 66.7% response rate. Responses from federal statutory bodies are 116 (59.8%), and state statutory bodies are 78 (40.2%). The demographics of the respondents were as in Table 1.

Table 1

Respondents' Demographic Information

Demographic profiles frequency ($N = 194$)		Total	Percent (%)
Gender	Male	109	56.19
	Female	85	43.81
Age	Less than 30 years old	14	7.22
	30-40 years old	70	36.08
	41-50 years old	54	27.84
	51-60 years old	50	25.77
	More than 60 years	6	3.09
Academic qualification	Bachelor's degree	110	56.69
	Master's degree	64	33
	Professional	13	6.7
	Others	7	3.61
Number of years in the current position (years)	Less than 5	91	46.91
	5-10	49	25.26
	11-15	21	10.82
	16-20	11	5.67
	More than 20	22	11.34

The missing values less than 25% of the total survey question (Sekaran & Bougie, 2016) were replaced using Expected Maximisation. Outliers based on Mahalanobis were deleted. This gave 191 usable data. The normality was checked through an online website <https://webpower.psychstat.org/models/kurtosis/>. The values gain for Mardia's multivariate skewness ($\beta = 20.809$, $p < 0.01$) and Mardia's multivariate kurtosis ($\beta = 108.934$, $p < 0.01$). The data were not normal; hence using SmartPLS is recommended and appropriate as it is a non-parametric analysis software (Ringle, Wende, & Becker, 2015).

The Structural Equation Modelling (SEM) is used to test the research hypothesis and adopt the Partial Least Square PLS-SEM approach using SmartPLS. PLS can deal with a complex model and produce high levels of statistics with small sample sizes (Hair et al., 2017). As the study is having HOC, it involves two stages which are the measurement model (to investigate the consistency, reliability, convergent validity, discriminant validity, collinearity, and weight) and structural model (testing the hypotheses and its significance level).

Common Method Bias

The independent and dependent variables were responded by the same person; hence it might be subject to common method bias (P. M. Podsakoff, MacKenzie, Lee, & N. P. Podsakoff, 2003; P. M. Podsakoff, MacKenzie, & N. P. Podsakoff, 2012). Hence, we added a marker variable, a variable which did not have any relationship with any of the variables to test for common method bias (Lindell & Whitney, 2001; Rönkkö & Ylitalo, 2011). This study adopts a home-work conflict as a marker variable. The R^2 change is observed. Since the change is less than 10%, it implied no issue of common method bias.

Measurement Model

In Table 2, loading, Average Variance Extracted (AVE), and Composite Reliability (CR) are reported for LOC of both variables. The loadings and AVE were testing the convergent validity CR for internal consistency. The rule of thumb for AVE for each construct is greater than 0.5 (Bagozzi, Yi, & Philips, 1991; Fornell & Larcker, 1981; Hair et al., 2017) while CR and loadings are more than 0.70 (Hair et al., 2017). All items had high loadings on their latent variable, and all measurements requirements were met.

Table 2

The Measurement Model for LOC (Reflective)

	Loading	AVE	CR
Corporate integrity practices			
EF1	0.869		
EF2	0.889		
EF3	0.759		
EF4	0.880	0.724	0.913
EC1	0.733		
EC2	0.861		
EC3	0.868		
EC4	0.837		
EC5	0.727	0.652	0.903
ER1	0.804		
ER2	0.861		
ER3	0.8		
ER4	0.827		
ER5	0.746	0.654	0.904
Accountability			
TP1	0.796		
TP2	0.791		
TP3	0.803		
TP4	0.812	0.641	0.877
SE1	0.804		
SE2	0.814		
SE3	0.891		
SE4	0.718		
SE5	0.748		
SE6	0.717	0.615	0.905
EV1	0.813		
EV2	0.827		
EV3	0.774		

(Table 2 to be continued)

EV4	0.778		
EV5	0.699	0.608	0.885
CR1	0.784		
CR2	0.884		
CR3	0.879		
CR4	0.855	0.725	0.913
FN1	0.818		
FN2	0.851		
FN3	0.739		
FN4	0.813	0.65	0.881

Further, the discriminant validity of HTMT also being fulfilled as the value for HTMT is below 0.90, $HTMT_{0.90}$ (Gold, Malhotra, & Segars, 2001) as shown in Table 3. The highest HTMT identified was between transparency (TP) and Stakeholders' Engagement (SE) of 0.874. The rest of HTMT values were below 0.80. Hence, there is no issue of discriminant validity.

Table 3

HTMT

	CR	EC	EF	ER	EV	FN	SE	TP
CR								
EC	0.681							
EF	0.617	0.743						
ER	0.617	0.711	0.779					
EV	0.749	0.651	0.605	0.641				
FN	0.653	0.685	0.633	0.61	0.735			
SE	0.764	0.694	0.666	0.699	0.709	0.655		
TP	0.717	0.691	0.723	0.72	0.725	0.692	0.874	

For the HOC, convergent validity was checked where the redundancy analysis was done for each variable against their global item. The redundancy analysis value for accountability is 0.942 (see Figure 1), and corporate integrity practices are 0.957 (see Figure 2), which are more than the threshold value of 0.70 (Hair et al., 2017). The Variance Inflation Factor (VIF) for all dimensions is shown in Table 4. The VIF is below 3.3 (Diamantopoulos & Siguaw, 2006), hence indicating there was no issue of multicollinearity. All the *t*-values are also more than 1.645 (one-tailed), which shows all are significant.

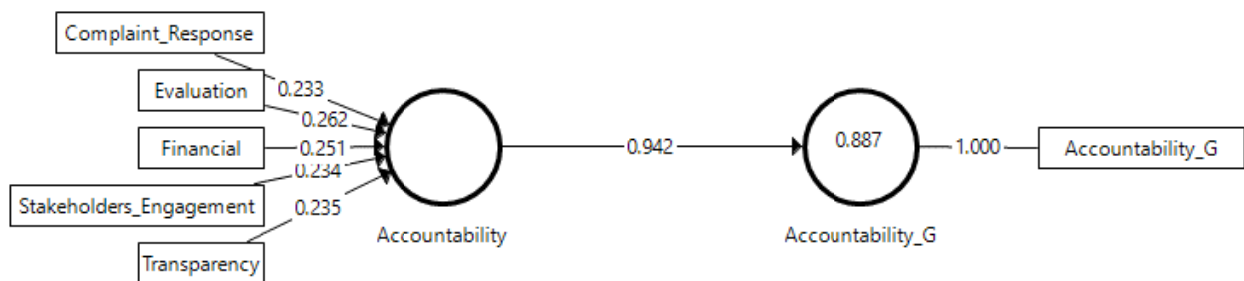


Figure 1. Redundancy analysis for accountability.

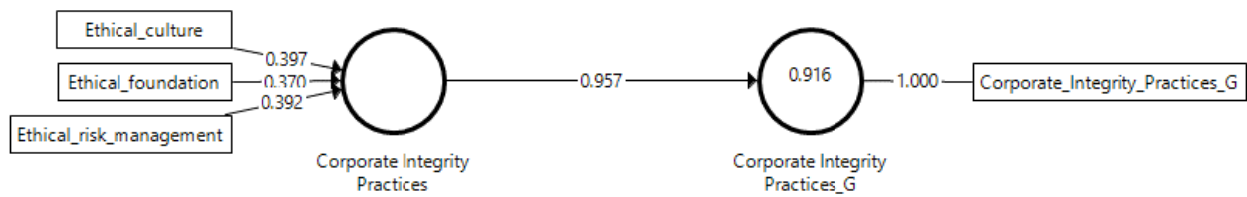


Figure 2. Redundancy analysis for corporate integrity practices.

Table 4

The Measurement Model of HOC (Formative)

	Weight	VIF	T-value
Corporate integrity practices			
Ethical Culture (EC)	0.46	1.937	22.789
Ethical Foundation (EF)	0.322	2.233	15.395
Ethical Risk Management (ER)	0.359	2.083	23.007
Accountability			
Complaint & Response (CR)	0.213	2.264	19.314
Evaluation (EV)	0.131	2.215	13.623
Financial (FN)	0.283	1.916	13.947
Stakeholders' Engagement (SE)	0.256	2.811	19.311
Transparency (TP)	0.309	2.533	22.876

Structural Model

It was found that corporate integrity practices had a strong and significant relationship with accountability ($\beta = 0.787$, $p < 0.05$), t -value = 22.237 (one-tailed) and p -value = 0.00. The portions of variance explained are $R^2 = 0.618$. This result is consistent with other empirical corporate integrity practices findings in the literature (for example, Abd Aziz et al., 2015; Atan et al., 2017; Rosli, Aziz, Mohd, & Said, 2015). Hence, the hypothesis of corporate integrity practice has a significant positive relationship with accountability is supported.

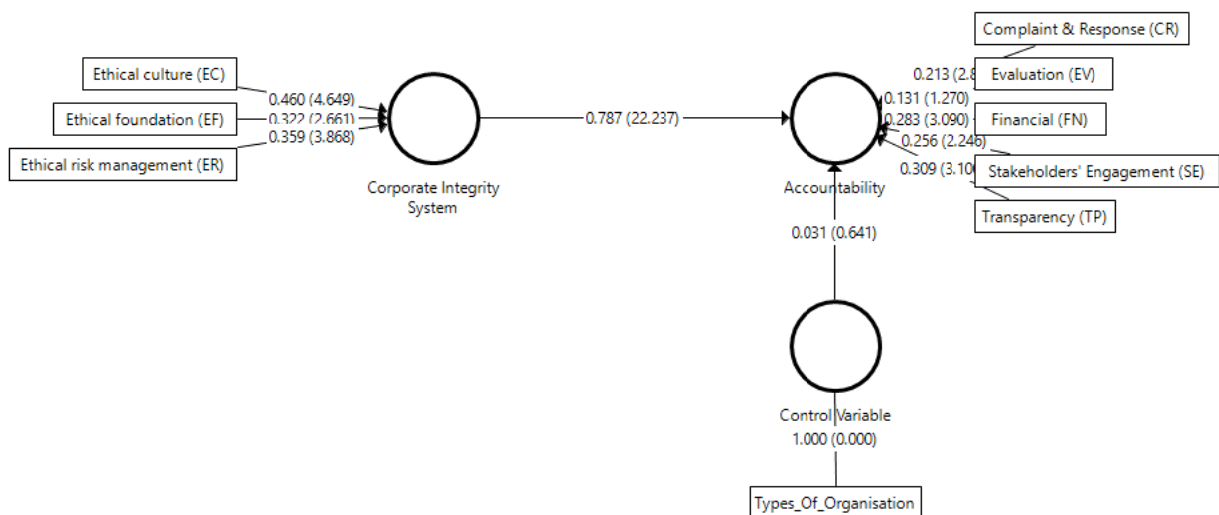


Figure 3. Path coefficient and t -value for structural model.

Table 5

Structural Model

	Original sample	Sample mean	Standard deviation	<i>T</i> statistics	<i>P</i> -values
Corporate integrity practices \geq accountability	0.787	0.796	0.035	22.237	0

Discussion

As this study in line with previous literature proves that corporate integrity practices did affect and enhance accountability, the appointment of corporate integrity officers and establishment of integrity department in each statutory body seems crucial. The government took the lead to have such a position in the statutory bodies offices to implement, teach, train, and nurture the culture of integrity among the employees in the organisation. Ongoing integrity training is also being conducted throughout the whole organisation. The corporate integrity officers also take care of any ethical reports lodged by the statutory body's stakeholders on integrity matters.

Although corporate integrity is not part of law and can never be reduced to legal compliance (Krambia-Kapardis, 2016), it trains the organisation to comply with the law and attain the accountability (Guinn, 2000). Corporate integrity helped organisations to achieve better goals of social ethics (Francés-Gómez, 2003). Corporate integrity involves a country and the government's reputation and will also lead to public organisational performance (Zafarullah & Siddiquee, 2001). Hence, every organisation must have a cost-effective compliance program and compliance officer (Steinberg, 2011). Thus, the government should invest and maintain resources, like having corporate integrity officer or any similar officer with integrity task in each statutory body.

However, the public's organisational performances are far from satisfactory because the government failed to emerge as a competent body in controlling and combating administrative corruption (Zafarullah & Siddiquee, 2001). Nevertheless, there were lots of initiatives done by the Malaysia Government to combat corruption in a coherent strategy. Several institutions had been established to accelerate the fight against corruption. Among those are Public Complain Bureau, Malaysia Institute of Integrity (IIM), Malaysian Anti-Corruption Commission (MACC), Malaysian Administrative Modernisation and Management Unit (MAMPU), Malaysian Anti-Corruption Academy (MACA), Government transformation Plan (GTP), and the National Key Results Area (NKRA) Corruption Monitoring and Coordination Division. Also, other government institutions like the Auditor General's Office, Attorney General's Chamber, the Judiciary, the Public Accounts Committee, police, customs, NGO like Suara Rakyat Malaysia SUARAM (Malaysian Voice), and professional bodies like Transparency International Malaysia Chapter play essential roles to combat corruption and uphold integrity.

Hence, all three dimensions will be instilled, applied, and run by corporate integrity department or related departments and personnel in the statutory bodies. All the elements of ethical foundation, ethical culture, and ethical risk management must be monitored and checked continuously. Each organisation ought to facilitate and support ethical conducts since they are so essential and must not forgo any useful instrument to achieve it (Audi & Murphy, 2006). All stakeholders need to play their role so accountability too, so corporate integrity practices and accountability could be achieved.

Conclusion

This study used SEM technique to test the variable relationship that allows analysing complex model and relationship simultaneously. A multidimensional model can also be analysed through hierarchical construct

modelling or HOC, which this study contributes to provide findings using Type II model. Besides, the study adopted a marker variable to reduce common method bias. Hence, it offers contributions of PLS-SEM usage in the field.

Besides, as the corporate integrity practices are positive and significant relationship with accountability, corporate integrity practices are indeed a vital aspect that must be instilled in statutory bodies organisations. The result of the study helps policymakers to take proactive steps to improve corporate integrity practices in the statutory bodies as it is empirically proven that it will enhance accountability.

Further, the government must revise the ways and systems with current emerging trends of globalisation and information age to uphold corporate integrity practices. However, the result of the study could not be used to generalise to the whole Malaysia public sector organisations. A future study can be conducted to other public sector organisations, like the ministries and local authorities for further insights.

Future research could embark on more new emerging dimensions of accountability and corporate integrity practices. The research framework could also be modelled out using an embedded two-stage approach as an alternative to the disjoint two-stage approach used in this study.

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