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Research paper



The Influence of Internal Organizational Factors in Mitigating Corruption among Law Enforcement Officers in Malaysia

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Abstract

This study examines organizational factors of corruption among law enforcement officers in Malaysia, focusing on accountability, internal control, discretionary power, and digitalization. Grounded in agency theory, it emphasizes structural and governance-based solutions, offering a broader perspective rather than individually oriented explanations offered by the fraud triangle theory. Data were collected through a survey administered to officers from six enforcement agencies: the Immigration Department of Malaysia (IDM), Malaysian Maritime Enforcement Agency (MMEA), National Anti-Drug Agency (NADA), Royal Malaysian Customs Department (RMCD), Royal Malaysia Police (RMP), and Road Transport Department Malaysia (RTDM), which reported the highest number of corruption-related arrests by the Malaysian Anti-Corruption Commission (MACC) between 2019 and 2023. Of the 871 questionnaires distributed, 499 valid responses were obtained, representing a response rate of 57.3%. The findings reveal that accountability and internal control are significantly and negatively associated with corruption, whereas discretionary power and digitalization exhibit no statistically significant effect. These results underscore the central role of formal accountability structures and effective internal control systems in mitigating corruption within law enforcement organisations. While digitalization does not demonstrate a direct anti-corruption effect, it remains relevant as an enabling mechanism for transparency and operational efficiency when supported by appropriate governance arrangements. Despite limitations related to self-reported data and potential non-response bias, the study provides policy-relevant insights for enforcement agencies and contributes to the literature on organizational governance and integrity in the public sector.

Keywords: *Corruption; Discretionary Power; Digitalization; Internal Control; Law Enforcement Agencies.*

1. Introduction

Corruption remains a persistent challenge in Malaysia, undermining the integrity of law enforcement agencies and eroding public trust. Despite anti-corruption reform efforts, practices such as bribery, extortion, abuse of power, and collusion with criminal elements continue to weaken governance and the foundations of a just society (Franck, 2018; Ivković & Kang, 2012; Masrom, 2023). These challenges are largely driven by systemic and institutional weaknesses, compounded by inadequate enforcement of anti-corruption measures and a degree of societal tolerance toward illicit practices (Manan et al., 2022). The implications extend beyond domestic governance, adversely affecting Malaysia's international standing and its capacity to cooperate in addressing transnational crime and terrorism (Barnes et al., 2017; Kidzir & Kadri, 2022; Asyraf, 2023). Addressing this issue requires a systemic understanding of the organizational and institutional drivers.

In response, the Malaysian government introduced a reform through the National Anti-Corruption Plan (NACP) 2019–2023, based on four fundamental principles of good governance: transparency, accountability, efficiency, and effectiveness (Anis et al., 2020). The NACP provides strategic direction for anti-corruption initiatives and reinforces the role of the Malaysian Anti-Corruption Commission (MACC) as the primary investigative and prosecutorial authority (Manan et al., 2022). To further strengthen integrity within enforcement agencies, the Enforcement Agency Integrity Commission (EAIC) was established to promote ethical standards and enhance public confidence in the law enforcement institutions (EAIC, 2022).

Despite these institutional reforms, corruption involving public officials remains prevalent, particularly within law enforcement agencies where discretionary authority and enforcement powers are concentrated (Abdul et al., 2019). According to the Corruption Perceptions Index (CPI) 2023, Malaysia's Corruption Perceptions Index (CPI score stood at 50 in 2023, following a decline of six points over the preceding three years, indicating persistent governance challenges (Corruption Perception Index, 2024). Consistent with this trend, EAIC Annual Reports (2020 – 2022) document substantial public complaints related to misconduct, including corruption across enforcement authorities. Figure 1 shows that the enforcement sector accounted for 23.90% of reported corruption cases between 2019 and 2023, ranking second among all sectors. Table 1 further indicates that the Royal Malaysia Police (RMP) recorded the highest number of corruption-related arrests by the MACC during this period, followed by the Road Transport Department Malaysia (RTDM), Immigration Department

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of Malaysia (IDM), Malaysian Maritime Enforcement Agency (MMEA), Royal Malaysian Customs Department (RMCD), and National Anti-Drugs Agency (NADA).

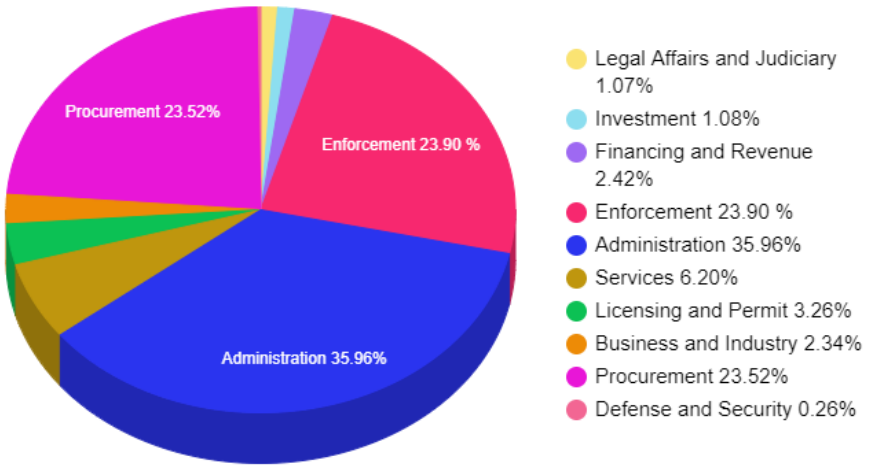


Fig. 1: Sectors Prone to Corruption from 2019 to 2023.

Source: MACC (2024).

Table 1: Enforcement Agency Arrest Statistics from 2019 to 2023

No	Agency	2019	2020	2021	2022	2023	Total Arrest
1.	Royal Malaysia Police (RMP)	131	135	77	87	129	559
2.	Road Transport Department Malaysia (RTDM)	76	7	76	16	20	195
3.	Immigration Department of Malaysia (IDM)	4	57	9	11	29	110
4.	Malaysian Maritime Enforcement Agency (MMEA)	5	1	9	0	21	36
5.	Royal Malaysian Customs Department (RMCD)	6	0	2	2	23	33
6.	National Anti-Drug Agency (NADA)	8	0	8	11	2	29

Source: MACC (2024).

Corruption within law enforcement is influenced by both organizational and individual factors. Organizational weaknesses such as weak internal controls, ineffective oversight mechanisms, and a lack of transparency can create structural environments that facilitate corrupt behaviour (Lauchs et al., 2011; Abdul et al., 2019). At the individual level, financial pressures, low salaries, and job dissatisfaction may increase the propensity for misconduct (Norziaton & Sabri, 2022; Masrom et al., 2023). However, evidence from the Malaysian Anti-Corruption Commission (MACC) indicates that low income is not the primary determinant of corruption among public officers; rather, the availability of opportunities and systemic loopholes plays a more decisive role (SPRM, 2023).

This interaction between institutional weaknesses and individual incentives creates an environment in which corruption can persist within law enforcement agencies. In response, this study examines both contributory and preventive organisational factors influencing corruption among Malaysian law enforcement officers, focusing on accountability, internal control, discretionary power, and digitalization. By examining these governance mechanisms, the study aims to offer actionable insights for policymakers and enforcement agencies for strengthening institutional integrity and to contribute to the broader literature on corruption control and public sector governance.

2. Literature Review

2.1. Corruption and the contributing factors

Corruption represents a deviation from ethical standards and a violation of established rules, norms, and trust (Gorsira et al., 2016). It commonly refers to the abuse of entrusted power for private gain and encompasses practices such as bribery, embezzlement, fraud, and nepotism (Jain, 2001; Torsello & Venard, 2015). In the Malaysian context, corruption frequently involves bribery, extortion, fraud, and the misuse of authority by public officials for personal benefit (Zafar, 2021). When corruption occurs within law enforcement agencies, it undermines public confidence, weakens the justice system, and enables criminal activity to persist (Singh, 2019; Batalla, 2019).

Existing literature attributes law enforcement corruption to a combination of individual and organisational factors, including low remuneration, weak accountability, ineffective supervision, and a culture of impunity (Norziaton & Sabri, 2022; Bondarenko, 2023). However, empirical evidence from the MACC suggests that income level is not the primary determinant of corruption among public officers; rather, the presence of opportunities and systemic loopholes plays a more decisive role (SPRM, 2023). This underscores the importance of organizational structures and control mechanisms in shaping corrupt behaviour.

Accordingly, this study conceptualizes law enforcement corruption as the misuse of official authority for personal gain, including but not limited to bribery, extortion, falsification of records, protection of criminal activities, and other forms of misconduct. While corruption is influenced by broader contextual factors such as personal values, ethical norms, legal frameworks, and working conditions, this study focuses specifically on organizational determinants: accountability, internal control, discretionary power, and digitalization.

Accountability refers to the obligation and responsibility of individuals or entities to answer for their actions, decisions, and behaviours. It involves being answerable for one's conduct and accepting the consequences, whether positive or negative (Plaisance, 2000). In public administration, accountability is central to ensuring compliance with laws, regulations, and procedural standards (Abdul et al., 2019; Paschke et al., 2018). When enforcement officers are held accountable for their decisions and actions, the likelihood of corrupt behaviour is reduced, establishing an inverse relationship between accountability and corruption (Myint, 2000). Strong accountability mechanisms have been shown to deter misconduct, enhance compliance, and improve organizational performance (Brinkerhoff, 2003; Kohler & Bowra, 2020).

Internal control refers to formal mechanisms and procedures designed to prevent, detect, and respond to corruption within organizations. In law enforcement agencies, effective internal controls include clear regulatory frameworks, explicit sanctions for misconduct, and consistent enforcement of rules (Sundström, 2015; Hidayat et al., 2023). Nevertheless, internal controls may be undermined by poor implementation or deliberate manipulation, allowing corrupt practices to persist (Mcliden, 2005; Wonyra, 2018). As such, coordination with external oversight bodies such as anti-corruption agencies, prosecutors, and the judiciary, is essential to strengthen enforcement capacity and reduce systemic vulnerabilities (Ismail, 2020).

Discretionary power refers to the authority and freedom granted to law enforcement officers to make decisions and exercise judgment while performing their duties. It enables officers to interpret and apply laws based on the circumstances they face (Myhill & Johnson, 2015). Those holding public office must exercise such power responsibly, with legal and moral considerations in mind. Discretionary powers are necessary because no set of rules can account for every possible situation (Myint, 2000). However, discretionary authority also creates opportunities for abuse if exercised without adequate oversight. Misuse of discretion can foster perceptions of unfairness and corruption, eroding public trust. Consequently, greater discretionary power, if not properly regulated, is associated with higher corruption risk (Abdul et al., 2019; MACC, 2017).

Digitalization involves the adoption of digital technologies to improve operational efficiency, crime prevention, and investigative processes. Transitioning to digital systems is essential for effective modernization in law enforcement (Kovtun et al., 2021). Digital tools enhance the collection, transmission, and analysis of data, thereby improving organizational transparency and accountability. The adoption of modern technologies is believed to boost the effectiveness of law enforcement agencies (Smernytskyi et al., 2021). While digitalization alone is not sufficient to eliminate corruption, it serves as a critical supporting mechanism when integrated with effective governance frameworks and internal controls.

2.2. Agency theory

This study adopts agency theory as its underpinning theoretical framework, as it provides a robust basis for analysing governance structures, conflicts of interest, and control mechanisms within organizations. The agency theory examines the relationship between principals (e.g., the government and public) and agents (e.g., law enforcement officers), emphasizing how differing objectives, information asymmetry, and moral hazard can lead to inefficiencies and unethical behaviour, including corruption (Panda & Leepsa, 2017).

Within the law enforcement context, officers are entrusted with substantial authority and discretion to enforce laws and maintain public order. However, limited transparency and the inherent difficulty of monitoring enforcement activities create conditions in which agents may pursue private interests at the expense of public objectives. Such misalignment can result in the misuse of discretionary power, exploitation of information asymmetries, and engagement in corrupt practices such as bribery or protection of criminal activities (Nguyen et al., 2021; Singh, 2022).

Agency theory conceptualizes corruption as a manifestation of the principal-agent problem arising from weak oversight and insufficient accountability. To mitigate this issue, the theory emphasises the role of monitoring mechanisms, effective internal control systems, and incentive structures that align agent behaviour with organizational and societal goals (Panda & Leepsa, 2017). Furthermore, enhancing transparency and reducing information asymmetries are therefore critical for limiting moral hazard and strengthening institutional integrity (Heverin & Zach, 2010; Unsworth, 2014). Guided by this framework, this study examines how accountability, internal control, discretionary power, and digitalization influence corruption within Malaysian law enforcement agencies. Agency theory thus offers a coherent theoretical foundation for evaluating how organizational governance reforms and control mechanisms can reduce corruption and improve public sector integrity.

3. Hypotheses Development

3.1. Level of accountability and corruption

A substantial body of empirical literature documents relationships between accountability and corruption. Numerous studies provide empirical evidence supporting the notion that increased accountability is associated with reduced corruption. For example, Saputra and Setiawan (2021), through a cross-country analysis, established a strong negative relationship between accountability and corruption, highlighting accountability as a key mechanism in mitigating corrupt practices. Similarly, Abdul et al. (2019) found that higher perceptions of accountability encompassing dimensions such as credibility, reliability, competence, and transparency correspond with lower instances of corruption. In support of this, Brewer et al. (2007) and Unaam, Adim, and Adubasim (2018) further suggest that when public officials are held accountable, they are less likely to engage in misconduct and more effective in fulfilling oversight responsibilities.

Additional research highlights accountability's preventive role in addressing structural drivers of corruption. For instance, Vyatra and Payamta (2020) argued that corruption often arises from excessive power monopolies, discretionary authority, and weak accountability mechanisms. Likewise, Nguyen et al. (2017) concluded that higher levels of transparency, public participation, and accountability are associated with lower levels of corruption. Ojeka et al. (2019) also observed that law enforcement agencies characterised by poor institutional quality and poor governance structures are more susceptible to corruption.

Notwithstanding this consensus, Findlay (1993) contended that accountability alone may not be sufficient, arguing that corruption thrives in anonymity and that effective control may depend more on autonomous powers than on formal accountability structures. Despite this divergent view, the prevailing empirical evidence supports the role of accountability as a central mechanism for corruption control. Accordingly, this study proposes the following hypothesis:

H1: There is a significant negative relationship between the level of accountability and corruption among law enforcement officers.

3.2. Internal control and corruption

A growing body of research supports the critical role of internal control systems in preventing and reducing corruption. According to Ratmono et al. (2021), weak governance, reflected in deficiencies in internal controls, is positively associated with higher corruption levels in public organizations. This underscores the importance of establishing reliable internal controls as a complementary mechanism in fiscal decentralization frameworks to curb corruption. In a similar vein, Abdul et al. (2019) found a significant negative relationship between internal control and corruption, asserting that robust internal control systems reduce opportunities for corrupt activities within organizations.

Further supporting this perspective, Ristanti et al. (2021) emphasised the importance of internal control at every organizational level, highlighting the essential role of internal compliance units in detecting and preventing corruption. Likewise, Silaban and Umar (2023) note that the effectiveness of internal controls is further enhanced when reinforced by strong law enforcement.

However, some studies offer a more nuanced perspective. Lin et al. (1998) argued that procedural reforms alone may be insufficient to curb corruption, and Primastuti et al. (2022) find that, despite formal internal control mechanisms, corruption persists in some public sector in Indonesia, resulting in significant organizational and fiscal losses. These findings suggest that internal controls are necessary but must be implemented effectively and supported by complementary governance measures. Based on the prevailing evidence, this study hypothesizes:

H2: There is a significant negative relationship between internal control and corruption among law enforcement officers.

3.3. Discretionary power and corruption

Discretionary power has been widely studied in the context of corruption, yet empirical findings are mixed. Several studies suggest that high discretionary authority increases corruption risk. Abdul et al. (2019) found that organizations granting significant decision-making discretion are more susceptible to large-scale corruption. Similarly, Soliman and Cable (2011) reported that public officials' ability to allocate resources with minimal oversight correlates strongly with corrupt practices. While, Perumal (2021) observed that high levels of discretionary authority, particularly in administrative approvals, promote rent-seeking behaviour within public organizations. Supporting this, Decarolis et al. (2020) showed that increased use of discretionary procedures in Italian government procurement led to greater corruption in the bidding process.

Conversely, other scholars have emphasized the positive and necessary aspects of discretionary power. Karseth & Møller (2018) argued that discretion enables professionals to adapt decisions to specific circumstances and leverage their expertise, enhancing better outcomes. Similarly, Schalkwyk (2004) and Merton (1957) emphasized that discretion is essential in public administration, as bureaucrats possess the technical expertise to execute their roles efficiently. It also fosters innovation and problem-solving, as noted by Molander et al. (2012). Cook (2000) and Bol et al. (2015) further suggested that when exercised with integrity, discretionary power can be both responsible and beneficial. Given these conflicting perspectives, the effect of discretionary power on corruption remains inconclusive. Therefore, this study hypothesizes:

H3: There is a significant positive relationship between discretionary power and corruption among law enforcement officers.

3.4. Digitalization and corruption

Digitalization has increasingly been recognized as a powerful tool in combating corruption by enhancing transparency, openness, and the traceability of public administrative processes. Digital systems facilitate the monitoring of processes, expose corrupt networks, and support effective anti-corruption strategies within law enforcement (Кубатко et al., 2023). Similarly, Addeo & Kinnunen (2022) reported that higher levels of e-government are associated with improved government effectiveness and lower corruption, indicating that digitalized administrations are generally more transparent and efficient. Adam and Fazekas (2021) further highlighted that digital tools reduce information asymmetries, limit discretionary power, enhance collective action, automate government procedures, and increase the likelihood of detecting and punishing corruption. These capabilities suggest that digitalization can serve not only as a deterrent but also as a structural constraint on corrupt behaviour.

However, several studies caution against over-reliance on digital systems without adequate governance. Amari et al. (2020) warned that e-government initiatives can introduce new forms of corruption, particularly in environments with weak oversight. Basyal et al. (2018) and Plekhotin (2022) similarly argued that digital infrastructure vulnerabilities can be exploited if not properly managed. In addition, Zhang & Guo (2022) contended that digital transformation, while improving data reliability, may inadvertently open new channels for misconduct without proper controls. Sinha et al. (2019) and Setor et al. (2021) observed that digital payment systems, especially in developing countries, have not consistently led to a decline in corruption and may raise privacy and misuse concerns.

Overall, while digitalization holds significant potential to constrain corrupt behaviour, its effectiveness depends on institutional support, system integration, and continuous oversight. Based on these insights, this study hypothesizes:

H4: There is a significant negative relationship between digitalization and corruption among law enforcement officers.

The research framework in Figure 2 illustrates the relationship between the independent variables, i.e., level of accountability, internal control, discretionary power, and digitalization, and the dependent variable, i.e., corruption among law enforcement officers in Malaysia.

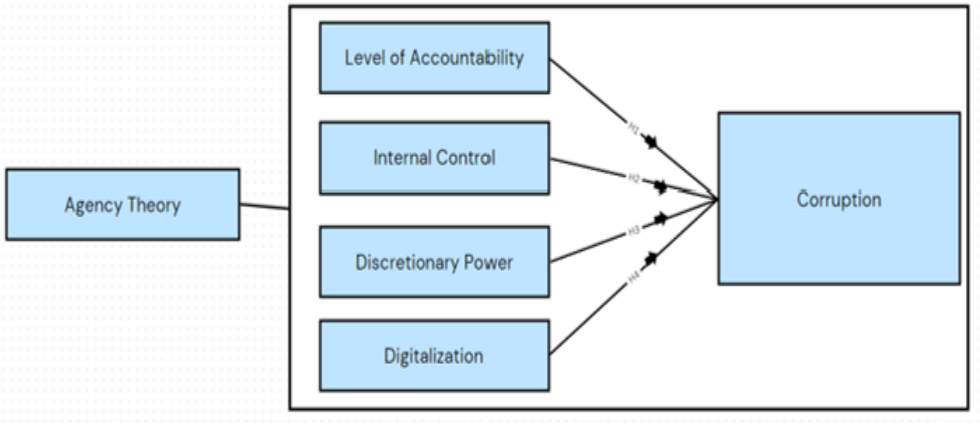


Fig. 2: Research Framework.

4. Research Methodology

This study employed a quantitative, cross-sectional survey design conducted over a period of five weeks. Using a purposive sampling technique, a total of 499 responses were obtained, representing 57.3% of the target population comprising officers from the Immigration Department of Malaysia (IDM), Malaysian Maritime Enforcement Agency (MMEA), National Anti-Drugs Agency (NADA), Royal Malaysian Customs Department (RMCD), Royal Malaysia Police (RMP), and Road Transport Department Malaysia (RTDM).

Data were collected through both Google Forms and manual distribution, utilizing structured questionnaires that had been validated by subject matter experts to observe potential bias on self-reported data. Particularly, given the sensitivity of corruption-related issues, anonymity and confidentiality were assured, and neutral questionnaire wording was employed. The instruments were primarily adapted from prior studies, including those by Kossow and Dykes (2018), Abdul et al. (2019), and Norziaton and Sabri (2022). All items were measured using a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), covering the variables of corruption, accountability, internal control, discretionary power, and digitalization.

The adapted questionnaire consisted of six sections: Section A classifies the demographic profile of respondents, Section B assesses the dependent variable, which is corruption, while Sections C, D, E, and F examine the independent variables of the level of accountability, internal control, discretionary power, and digitalization. Before its distribution, the questionnaire underwent a validation process involving experts from EAIC, NADA, RMP, and RMCD. In total, 57 items were included across the instrument, as detailed in Tables 2 to 7.

Table 2: List of Measurements for Section A (Demographic Profile)

No	Items of Measurement	Type of Scale
1.	Gender	Nominal
2.	Age	Ordinal
3.	Education Level	Nominal
4.	Job Position/Rank or Equivalent	Ordinal
5.	Working Experience	Ordinal
6.	Agency	Nominal
7.	Serving State	Nominal

Source: Abdul et al. (2019), Norziaton & Sabri (2022).

Table 3: List of Measurements for Section B (Corruption)

No	Items of Measurement	Type of Scale
1.	My department has not informed all staff about the effect of corruption at workplace.	Interval
2.	Corruption is common in my department.	Interval
3.	A good and committed department cannot reduce corruption.	Interval
4.	My department is not effective at fighting corruption.	Interval
5.	My coworker most likely engages in corruption.	Interval
6.	I am aware of corruption practices in my department.	Interval
7.	Officers in my department have not been warned about corrupt practices.	Interval
8.	I consider corruption acceptable to give gifts to those who help me.	Interval
9.	Corruption can never be eliminated in my department.	Interval
10.	Officers in my department are generally corrupt individuals.	Interval

Source: Abdul et. al. (2019).

Table 4: List of Measurements for Section C (Level of Accountability)

No	Items of Measurement My department…	Type of Scale
1.	Place high responsibility on the employees to be more efficient and effective.	Interval
2.	Outline a clear operational objective to be achieved in each year.	Interval
3.	has a report system on actual outcomes and results of each program and project to compare with the goal setting.	Interval
4.	Create a variety of methods to measure performance for measuring the quality of services rendered.	Interval
5.	offer excellent service when handling inquiries or complaints from the public.	Interval
6.	Provide fairly detailed information about the service, ongoing projects, and planning for the public.	Interval
7.	Comply with all the treasury affairs.	Interval
8.	keep detailed records that are constantly updated for all supplies, office equipment and assets.	Interval
9.	ensure funds are used in accordance with the rules and regulations allowed.	Interval
10.	Report to the appropriate channel if any serious incidents occur, which may negatively affect the community.	Interval

Source: Abdul et. al. (2019).

Table 5: List of Measurements for Section D (Internal Control)

No	Items of Measurement My department…	Type of Scale
1.	have a set of rules, policies, and work manuals, as work guidance.	Interval
2.	measure outcome of services in the form of quality, timeline, costs involved, or the quality of services rendered.	Interval
3.	sets a standard for operating to compare with the actual achievements.	Interval
4.	ensure all officers comply with the department's rules and policies.	Interval
5.	emphasis officers the consequences of violating the internal control code of work.	Interval
6.	always reviews and updates its internal control system in the department.	Interval
7.	Provide adequate, proper internal control training to officers.	Interval
8.	has established an internal control system designed to prevent and detect fraud and corruption.	Interval
9.	Provide adequate funds for internal control training to prevent and detect fraud and corruption.	Interval
10.	Ensure all officers have the same information and update it.	Interval

Source: Abdul et. al. (2019).

Table 6: List of Measurements for Section E (Discretionary Power)

No	Items of Measurement My department…	Type of Scale
1.	enable officers to decide on their own how to go about their work.	Interval
2.	give officer opportunities to be independent and freedom in how to do their work.	Interval
3.	give officer to be in a position where they have a major impact on what happens in department.	Interval
4.	Give officers autonomy power to decide on how to do their work.	Interval
5.	Give officers high power when making decisions.	Interval
6.	Give officers a great deal of control over what happens in the department.	Interval
7.	Give the higher position officers responsibilities to make important decisions for the lower position officers.	Interval
8.	give the power to officers to be their own boss most of the time.	Interval
9.	ensure that the lower position officers carry out the instruction from the higher position officer without question.	Interval
10.	Give officers a strong, significant influence over what happens in the department.	Interval

Source: Abdul et al. (2019).

Table 7: List of Measurements for Section F (Digitalization)

No	Items of Measurement My department…	Type of Scale
1.	deliver public services through digitalization.	Interval
2.	reduce or eliminate human discretion through automation of services.	Interval
3.	remove intermediaries that create opportunities for bribery.	Interval
4.	solicit feedback and reports from citizens.	Interval
5.	provide a channel/platform for reporting suspicions of corruption, including anonymously.	Interval
6.	support the investigation of corrupt acts.	Interval
7.	facilitate complaint handling and grievance mechanisms.	Interval
8.	deter corrupt acts by exposing them.	Interval
9.	promote transparency of government activities (e.g., budgets, expenditures).	Interval
10.	Encourage citizen participation for social accountability.	Interval

Source: Kossow & Dykes (2018).

The quantitative data were then analysed using descriptive statistics, reliability testing, normality tests, correlation analysis, and multiple linear regression to examine the influence of independent variables of accountability, internal control, discretionary power, and digitalization on the dependent variable of corruption.

5. Findings and Discussions

5.1. Descriptive statistics of the respondents' demographic

Table 8 presents the demographic profile of the 499 respondents, including their gender, age, education level, job position, work experience, agency affiliation, and state of service. The sample is predominantly male (65.7%), with females comprising 34.3%. Most respondents are aged in the 31–40 age group (46.9%), followed by 41–50 (26.7%), 21–30 (19.2%), and 51 years and above (7.2%). In terms of education, the largest group holds a Bachelor's degree (37.7%), followed by SPM/MCE qualifications (35.3%), Diplomas (20.0%), and Master's or PhD degrees (7.0%).

Regarding job positions, Managerial and Professional staff constitute 37.1%, Support Group 2 accounts for 35.9%, Support Group 1 for 19.2%, and Support Group 3 for 7.8%, with no respondents from the Top Management level. Work experience is concentrated among those with more than 10 years (58.3%), followed by 6–10 years (19.6%), 1–5 years (18.2%), and less than one year (3.8%).

Concerning agency affiliation, the majority of respondents are from the Royal Malaysia Police (RMP) (48.9%), followed by the Royal Malaysian Customs Department (RMCD) (26.3%), the National Anti-Drugs Agency (NADA) (14.0%), the Immigration Department of Malaysia (IDM) (4.8%), the Road Transport Department Malaysia (RTDM) (4.2%), and the Malaysian Maritime Enforcement Agency (MMEA) (1.8%). In terms of geographical distribution, most respondents are currently serving in Selangor (49.3%), followed by Kuala Lumpur (17.0%), Kelantan (9.4%), and various other states with smaller representation.

Table 8: Demographic Profile of Respondents

Items Description		Frequencies (N=499)	Percentage %	Cumulative Percentage %
A1. Gender	Male	328	65.7	65.7
	Female	171	34.3	100.0
A2. Age	20 years and below	0	0.0	0.0
	21 - 30	96	19.2	19.2
	31 - 40	234	46.9	66.1
	41 - 50	133	26.7	92.8
	51 years and above	36	7.2	100.0
A3. Education level	SPM/MCE	176	35.3	35.3
	Diploma	100	20.0	55.3
	Degree	188	37.7	93.0
	Master/PHD	35	7.0	100.0
A4. Job position / Rank or equivalent	Top Management: Premier Grade C to Turus 1	0	0.0	0.0
	Managerial and Professional: Grade 41 to Grade 56	185	37.1	37.1
	Support Group 1: Grade 29 to Grade 40	96	19.2	56.3
	Support Group 2: Grade 19 to Grade 28	179	35.9	92.2
	Support Group 3: Grade 11 to Grade 18	39	7.8	100.0
A5. Working Experience	< 1 year	19	3.8	3.8
	1 - 5 years	91	18.2	22.0
	6 - 10 years	98	19.6	41.6

	> 10 years	291	58.3	100.0
A6. Agency	IDM	24	4.8	4.8
	MMEA	9	1.8	6.6
	NADA	70	14.0	20.6
	RMCD	131	26.3	46.9
	RMP	244	48.9	95.8
	RTDM	21	4.2	100.0
A7. Serving State	Johor	8	1.6	1.6
	Kedah	18	3.6	5.2
	Kelantan	47	9.4	14.6
	Kuala Lumpur	85	17.0	31.6
	Labuan	1	0.2	31.8
	Melaka	3	0.6	32.4
	Negeri Sembilan	23	4.6	37.0
	Pahang	6	1.2	38.2
	Perak	4	0.8	39.0
	Perlis	14	2.8	41.8
	Pulau Pinang	4	0.8	42.6
	Putrajaya	23	4.6	47.2
	Sabah	2	0.4	47.6
	Sarawak	8	1.6	49.2
	Selangor	246	49.3	98.5
	Terengganu	7	1.4	100.0

5.2. Reliability, normality, and multicollinearity tests

The reliability analysis shows acceptable to high internal consistency for all variables, with Cronbach's alpha values ranging from 0.738 (corruption) to 0.954 (internal control). These results indicate that all measurement items are reliable, and no reliability issues were detected. Normality was assessed using the Kolmogorov–Smirnov and Shapiro–Wilk tests. Both tests produced significant results ($p < 0.001$) for all variables, indicating that the data are not normally distributed. This supports the use of robust statistical methods where appropriate. Collinearity diagnostics indicate no multicollinearity problems among the independent variables. Tolerance values range from 0.261 to 0.898, while all variance inflation factor (VIF) values are below 5. These results confirm that all predictors are suitable for inclusion in the regression analysis.

5.3. Pearson correlation analysis

Table 9 presents the Pearson correlation results between accountability, internal control, discretionary power, digitalization, and corruption. The analysis shows the direction, strength, and significance of each relationship.

Accountability is strongly and negatively correlated with corruption ($r = –0.567$, $p < 0.001$), indicating that higher accountability is associated with lower levels of corruption. The strength of this relationship suggests that improving accountability mechanisms such as transparency initiatives, oversight protocols, and performance reporting could substantially reduce corruption among law enforcement officers. Internal control also shows a significant negative correlation with corruption ($r = –0.515$, $p < 0.001$), suggesting that stronger control systems are linked to reduced corrupt behaviour. This underscores the importance of implementing effective monitoring procedures, compliance frameworks, and audit practices in mitigating corrupt behaviour.

Digitalization is moderately and negatively correlated with corruption ($r = –0.328$, $p < 0.001$), indicating that the use of digital systems may help reduce corruption by enhancing transparency and limiting opportunities for manipulation, suggesting that digital tools and technologies when properly integrated can support anti-corruption efforts by increasing transparency, automating processes, and reducing opportunities for manual manipulation.

In contrast, discretionary power has a weak but statistically significant negative correlation with corruption ($r = –0.104$, $p = 0.020$). This suggests a minimal association, reflecting the context-dependent nature of discretionary authority. The weak relationship may reflect the complexity of discretionary authority, where the impact depends heavily on ethical conduct, institutional safeguards, and contextual implementation.

Overall, accountability, internal control, and digitalization are negatively associated with corruption, with accountability showing the strongest relationship. These findings highlight the importance of governance mechanisms and technological support in addressing corruption, while the role of discretionary power appears more nuanced.

Table 9: Bivariate Pearson Correlations between Dependent and Independent Variables

		CR	LA	IC	DP	DG
Corruption (CR)	Pearson Correlation	1	-0.567**	-0.515**	-0.104*	-0.328**
	Sig. (2-tailed)		<.001	<.001	.020	<.001
	N	499	499	499	499	499
Level of Accountability (LA)	Pearson Correlation	-0.567**	1	0.840**	0.260**	0.608**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001
	N	499	499	499	499	499
Internal Control (IC)	Pearson Correlation	-0.515**	0.840**	1	0.208**	0.650**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001
	N	499	499	499	499	499
Discretionary Power (DP)	Pearson Correlation	-0.104*	0.260**	0.208**	1	0.292**
	Sig. (2-tailed)	0.020	<.001	<.001		<.001
	N	499	499	499	499	499
Digitalization (DG)	Pearson Correlation	-0.328**	0.608**	0.650**	0.292**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	
	N	499	499	499	499	499

**Correlation is significant at the 0.01 level (2-tailed).

*Correlation is significant at the 0.05 level (2-tailed).

5.4. Multiple regression analysis

Table 10 reports an R^2 value of 0.330, indicating that approximately 33% of the variance in corruption is explained by the independent variables in the model. The adjusted R^2 of 0.324 suggests that the model is well specified and not overfitted, with the predictors making a meaningful contribution. The overall regression model is statistically significant, as indicated by an F-statistic of 60.711 ($p < 0.001$). Although a substantial portion of variance (67%) remains unexplained, this may be attributed to other factors not included in the model.

Table 10: Model Summary of Multiple Linear Regression

R	0.574			
R^2	0.330			
Adjusted R^2	0.324			
F-statistic	60.711			
Sig. value	<.001			
	Beta	Std. Error	t	Sig.
(Constant)	4.029	0.163	24.788	<.001*
Level of Accountability	-0.420	0.061	-6.881	<.001*
Internal Control	-0.135	0.063	-2.159	0.031*
Discretionary Power	0.026	0.027	0.951	0.342
Digitalization	0.046	0.043	1.054	0.292

*Sig. level, $p < 0.05$.

Findings presented in Table 10 reveal that accountability has a significant negative relationship with corruption ($t = –6.881$, $p < 0.001$), indicating that higher levels of accountability are associated with lower levels of corruption among Malaysian law enforcement officers. This result is consistent with previous studies by Brewer et al. (2007), Nguyen et al. (2017), Abdul et al. (2019), and Saputra and Setiawan (2021), all of which highlight accountability as a crucial element in combating corruption. Therefore, Hypothesis 1 is accepted.

Similarly, internal control was found to have a significant negative relationship with corruption ($t = –2.159$, $p < 0.05$), suggesting that the presence of strong internal control mechanisms significantly reduces the likelihood of corrupt practices. This finding aligns with research by Ratmono et al. (2021) and Silaban and Umar (2023), which emphasized the importance of effective internal controls in preventing corruption. A strong control system, implemented at all organizational levels and supported by a well-functioning internal compliance unit, plays a critical role in mitigating corruption risks. Hence, Hypothesis 2 is accepted.

In contrast, discretionary power exhibited a positive but statistically insignificant relationship with corruption ($t = 0.951$, $p > 0.05$), indicating that it does not exert significant influence on corruption within the context of Malaysia's public sector. This finding reflects a highly bureaucratic structure in which discretion is exercised within narrowly defined rules boundaries, limiting opportunities for abuse despite persistent challenges related to political interference and accountability. Although this result contrasts with the findings of Abdul et al. (2019) and Soliman and Cable (2011), it is consistent with Karseth and Møller (2018), Cook (2000), and Schalkwyk (2004), who contend that discretionary power when applied ethically and within a well-regulated environment, can enhance professional judgment and improve public service delivery without necessarily leading to corrupt behaviour. Moreover, recent anti-corruption reforms in Malaysia have strengthened the management of discretionary power by complementing it with improved oversight mechanisms, actively monitored by regulatory bodies such as the MACC, thereby appearing to have mitigated the risks typically associated with discretionary authority. Consequently, Hypothesis 3 is not accepted.

Likewise, digitalization demonstrated a positive but statistically insignificant relationship with corruption ($t = 1.054$, $p > 0.05$), suggesting that digitalization, in its current form, does not significantly reduce corruption levels. This may indicate that digitalization mechanisms function largely as isolated technical solutions, rather than as comprehensive governance reforms. Although digitalization can improve operational efficiency, key decision-making processes often remain manual; therefore, organizations' readiness, interoperability, and robust data governance frameworks are essential for digital initiatives to be effective. While this finding diverges from several prior studies, it aligns with Setor et al. (2021) and Sinha et al. (2019), who argue that digital technologies are ineffective as anti-corruption instruments unless accompanied by effective implementation, adequate infrastructure, and integration into existing systems. Inadequate digital adoption, poor system integration, unreliable infrastructure, and insufficient IT support may limit the potential of digitalization as an anti-corruption tool. Thus, Hypothesis 4 is not accepted.

These findings underscore the importance of governance structures such as accountability and internal controls while suggesting that the effects of discretionary power and digitalization on corruption may depend on contextual and implementation-related factors.

6. Conclusion

This study investigated the factors influencing corruption among Malaysian law enforcement officers, focusing on four main constructs: accountability, internal control, discretionary power, and digitalization. The study's results provide both theoretical insights and practical implications for anti-corruption efforts in the public sector.

The findings revealed that accountability and internal control have a significant negative relationship with corruption, underscoring their vital roles in curbing corrupt practices. Robust accountability mechanisms that emphasize transparency and efficiency are essential. These include clear operational objectives, systematic outcome reporting, multiple performance measurement approaches, and effective public engagement. Embedding mechanisms such as accessible public information, strict adherence to financial procedures, accurate record-keeping, proper fund utilization, and timely incident reporting fosters an environment of oversight and transparency. These practices not only enhance departmental efficiency but also serve as deterrents to corruption, thereby promoting ethical governance. Similarly, a comprehensive framework of rules, policies, and operational manuals is crucial to achieving organizational goals effectively. By setting clear standards and ensuring compliance, agencies can establish structured systems that mitigate risk. Emphasizing the consequences of non-compliance and regularly updating internal control mechanisms further strengthens operational integrity. Providing officers with internal control training equips them to detect and prevent fraudulent activities. A well-designed internal control system, tailored specifically to address fraud and corruption, alongside regular updates and communication, enhances transparency and accountability. The findings suggest that strong internal controls reduce opportunities for corruption. Tackling corruption, therefore, requires transformative changes to organizational structures, values, and behavioural norms.

On the other hand, discretionary power and digitalization showed no significant relationship with corruption, indicating that their influence may be contingent on contextual factors such as regulatory frameworks and the effectiveness of implementation. This may reflect the

impact of internal agency regulations that limit the discretionary authority granted to officials. Between 2019 and 2023, the NACP introduced various initiatives to improve efficiency and uphold professionalism across law enforcement agencies. This indicates that the NACP has played a significant role in institutionalizing the credibility of these agencies through punitive, preventive, and educational strategies aligned with legal principles. Limiting discretionary power through clear guidelines and accountability structures is a critical strategy to reduce corruption risk. Promoting transparency and integrity can further mitigate abuse of authority.

Although digitalization was not statistically significant in this study, its potential as a preventive tool remains important. Institutionalizing integrity through technology integration enables law enforcement agencies to use digital tools for operational transparency and efficiency. When effectively implemented, digital governance can reduce human discretion, minimize opportunities for misconduct, and strengthen accountability systems. The findings highlight the transformative potential of digitalization in fostering integrity and combating corrupt practices.

Despite offering valuable insights, this study has limitations. It focused on selected agencies, relied on self-reported data, and lacked qualitative perspectives. Nevertheless, self-reported measures remain appropriate for capturing individual perceptions and attitudes toward corruption, which are not readily observable through secondary data. Future research could enhance robustness by triangulating survey responses with qualitative methods or objective institutional data by considering comparative analyses across different agencies or regions to enrich contextual insights into how these organizational factors operate within enforcement agencies. Addressing these limitations can support the development of more nuanced and effective anti-corruption strategies, thereby enhancing public trust and institutional integrity within Malaysia's law enforcement sector.

Authors' Declaration

This article is written in the authors' personal capacity. The analyses, interpretations, and conclusions presented herein do not represent and should not be construed as reflecting the official views, policies, or positions of the Legal Affairs Division, Prime Minister's Department.

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