

## Gender dynamics and corruption: Insights from female participation

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### Abstract

This study aims to investigate the factors that induce women to engage in corruption, analyse the corruption committed by women, and suggest ways to combat corruption behaviours among women. Doctrinal and socio-legal methods were applied to examine corruptive offences committed by women in organisations under the MACC Act 2009. Qualitative library research, expert interviews, and decided-cases analysis were utilised. Fraud trends, types, and values were examined using thematic analysis. The findings demonstrate (i) determinants of corruption behaviours include pressure, opportunity, rationalisation, power and position (capability), which is consistent with Fraud Triangle Theory (FTT) and Fraud Diamond Theory (FDT) theories; (ii) false claims and invoicing fraud were identified as the frequent domain of misconduct committed by women; and (iii) establishing, implementing and monitoring clear internal guidelines in compatibility with the laws and inculcating good values in society were proposed as crucial strategies in addressing corruption among women in organisations. This study assists policymakers, enforcement bodies, counsellors, and the corporate and public sectors in developing effective anti-corruption strategies.

**Keywords:** Women; Corruption; Fraud Triangle; Law Enforcement; Malaysian Anti-Corruption Commission.

### 1. Introduction

The issue of gender diversity in Malaysia is garnering attention. The country is currently ranked 9th among Asia-Pacific nations in terms of the representation of women on corporate boards [64]. The Malaysian Government has endorsed a policy mandating a minimum of 30% women in executive roles at the business level, promoting women's responsibilities and achievements [66]. Nevertheless, the likelihood of unethical behaviour is elevated by the growing number of women in executive roles and company management. Between 2015 and 2020, 678 women were detained for corruption charges, with 252 accused in court and 104 convicted [35]. In 2021, a total of 10 female perpetrators were sentenced for a range of corruption charges. Several legal cases have also substantiated the participation of a small number of women in corruption-related offences [51], [52]. The cases mentioned are as follows [48], [49], [53].

Female board directors are undoubtedly increasing [33]. Having women directors on the board may exert a substantial influence. It is possible to improve the supervision and monitoring of managers' activities and reports by advocating for increased board attendance, assuming monitoring responsibilities in audits, and demanding more accountability from managers for underperformance [3]. Previous research indicates that women's involvement in corporate boards can positively impact firm performance [19], [20] and improve earnings quality [44].

The Malaysian Government has implemented a policy to promote gender equality, mandating that public firms must have a minimum of 30% female representation on their boards by 2016 [8]. The endeavour aligns with prior research indicating that women contribute to value generation. Research by [9] surveyed and discovered that just 5.7% of women hold board director positions. Similarly, [1] proved that women are involved in only 7.7% of Malaysian enterprises. The current findings do not provide sufficient evidence to endorse the 30% participation policy for women. However, publicly listed companies have responded favourably to this issue. The Gender Equality in Corporate Leadership Asia 2023 report anticipated that the proportion of women on corporate boards would increase to 26% in 2023. As of April 1, 2025, women held 33.1% of board seats in Malaysia's top 100 public-listed companies and 28% across all public-listed companies [67].

The likelihood of female directors engaging in unethical behaviours is higher due to the growing number of women on corporate boards. Financial difficulties, familial issues, or instability in life are the primary factors that increase the likelihood of women committing fraud [71]. In contrast, males are more likely to indulge in suspicious relationships and exhibit "wheeler-dealer" tendencies. Red flags are more prevalent in corruption and financial statement schemes than in asset misappropriation schemes, and males are more likely to engage in these activities than females. A study by [30] demonstrated a positive correlation between the education level of women and their propensity and capacity to engage in bribery.

A previous study by [7] discovered that approximately 25% of Malaysian companies had a female administrator in a high-level managerial position, as indicated by the World Bank's Enterprise Surveys (ES) data. Large organisations are more likely to employ female top managers than small enterprises, retail, and exporting firms. The study revealed that organisations with female top management in Malaysia perform much worse in corruption. Businesses in Malaysia with a female top manager were found to have a notably higher percentage of reporting instances of paying bribes than businesses with a male top manager (36% vs. 17%). While the discrepancy may be slight, the proportion of bribes paid concerning a company's yearly revenues is considerably more for companies led by a female top management than those led by a male top manager (7% vs 3%).

This study applied the fraud triangle and diamond theories to delve into the categories of offenders, types of offences and patterns of corruption committed by female directors. According to Cressey's fraud triangle, workers are motivated to participate in fraudulent activities by opportunity, pressure, and rationalisation. Detecting actual fraudulent behaviour is challenging, but studies on individuals' intention to engage in dishonest conduct can be useful indicators for predicting the likelihood of such behaviour [6], [10], [15]. This study further investigates the factors contributing to female involvement in corruption activities and provides measures to prevent such behaviours among women. If the issue is not addressed cautiously, it will eventually become the prevailing practice and a detriment to society. The organisation of this study is as follows: The introduction is the first section, followed by the problem statements and objectives of the study. The literature review and research methodologies are discussed in the next section. The results of the study and subsequent discussions will follow. In summary, this study offers new findings and proposes suggestions for future research.

## 2. Literature review

### 2.1. Definition of corruption

No universally acknowledged definition of the term has been established, as corruption can manifest in various contexts and ways [43], [13], [70]. Black's Law Dictionary [27] defines corruption as a fraudulent intention to bypass law prohibitions. From a Malaysian legal aspect, the introduction of the Malaysian Anti-Corruption Commission Act 2009 (Act 694), which took effect on 1 January 2009 as the primary anti-corruption legislation in Malaysia, enacted the establishment of the Malaysian Anti-Corruption Commission (MACC), which governs and defines corruption and its punishments. Nevertheless, the term "corruption" is not explicitly defined in Act 694. The term "gratification" is defined in Section 3, paragraphs (a) to (g) of the Act. It encompasses money, donations, positions, payments, valuable consideration, services or favours, and any offer, undertaking, or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs. Based on this provision, corruption offences can be categorised into four (4) main types as stipulated in Act 694 as follows: Soliciting/receiving gratification (bribe) [section 16 & 17(a)]; Offering/giving gratification (bribe) [section 17(b)]; Intending to deceive (false claim) [Section 18]; and Using office or position for gratification (bribe) (abuse of power/position) [Section 23]. In the subsequent part, this study discusses the trends in corruption worldwide.

### 2.2. Global trends in corruption

Transparency International has evaluated the Corruption Perceptions Index (CPI) annually since 1995. This index grades countries according to the perceived severity of corruption in their public sectors. The CPI is a widely recognised tool for measuring corruption levels worldwide, and it is produced annually by Transparency International. The CPI rates 180 countries and territories based on their perceived levels of public sector corruption, ranging from zero (highly corrupt) to 100 (very pure), for 2023. Denmark, Finland, New Zealand, Norway, Singapore, and Sweden are recognised as the least corrupt nations in the world, and they consistently maintain a high level of international financial transparency. Conversely, five (5) countries are classified as the most corrupt, including Somalia (11), Venezuela (13), Syria (13), South Sudan (13), and Yemen (16). These countries are all impacted by protracted crises, primarily armed conflicts [70]. It is undeniable that corruption affects women and men disproportionately. The leading theory put out by this literature is that males are more self-centred (selfish) than women. Over the past few decades, a sizable body of research has identified systematic variations in behavioural features across gender [21]. Women are more likely to demonstrate "helping" behaviour [23], vote based on social issues [30], score higher on "integrity tests" [50], develop stronger ethical stances [28], [56], and behave more generously when faced with economic decisions [24]. Regardless of the mechanism – e.g., women are perceived to be more wholesome [5], [21], women are generally less inclined to engage in risky behaviour [25], [34], [59], or women have fewer opportunities to engage in graft [11], [26], [60], [61] – women are associated with less corruption.

Building on global trends that took place, this study focuses on Malaysia's unique anti-corruption context. The number of prior studies that have examined the impact of gender on corrupt practices in Malaysia is still limited. Most Malaysian studies have related individual personality, region, local values, and beliefs [40], [47], [42], [14] instead and many have found several other factors causing an individual to commit a bribe [37], [31], [22], [62], [63], [35], [16], [57], [58]. This study focuses on the factors that lead to unethical behaviours in the following section.

### 2.3. Factors of unethical behaviours

Existing research identifies several vital factors that contribute to unethical behaviours. They consist primarily of the perpetrators' capabilities to commit fraud, their motivations to perform so, their justification for pursuing fraud, and the opportunity for fraud to occur. The factors are (1) Perpetrators' Capabilities for Committing Fraud: Capabilities are qualities that enable individuals to engage in fraudulent activities. Depending on the individual or individuals concerned, the capabilities may differ. FDT by [74] highlight the following attributes: (i) Positioning, which denotes the state in which an individual occupies an autocratic role or wields influence within their surroundings to exploit their position; (ii) Creativity and intellectual capability, which indicates that malicious actors possess adequate knowledge to identify and exploit vulnerabilities in internal controls, (iii) Deceitful confidence which is the belief that one can engage in dishonest conduct without being detected and is typically accompanied by a strong sense of self-importance (iv) Capacity to employ intimidation as a means to hide his deceitful actions (v) Capacity to hide their fraudulent acts by masking them with another activity and (vi) Capacity to manage their stress, as engaging in fraudulent behaviour and maintaining its secrecy can induce significant levels of stress, (2) Motives to Commit Fraud: Motives are critical antecedents of fraud and justifications for doing something, mainly if they are concealed or obscure. Pressures and incentives are frequent catalysts for individuals to engage in fraudulent activities. Various pressures and circumstances can result in employees' commission of fraud. Financial (including egotistical) or non-financial (including financial necessity) drives may motivate and

exert pressure [38]. (3) Rationalisation of Fraud: Rationalisation is the ability, usually exhibited by those with poor integrity, to justify immoral behaviour to feel better about it [4]. Similarly, [55] assert that rationalisation refers to situations in which people have traits and capacities that allow them to commit deception while offering defences they think are convincing. Fraudsters frequently employ rationalisation to justify their conduct morally. (4) Opportunity to Commit Fraud: Opportunities to commit fraud refer to circumstances in which insufficient oversight, ineffective internal controls, or managerial discretion to circumvent internal controls create ideal conditions. Opportunities may arise due to potential instances of deceit that can go unnoticed. They may manifest in diverse ways; however, they commonly arise when an individual notices weaknesses within a company or organisation's internal control system. Ineffective policies and procedures result from a deficient governance structure and internal control system.

Gender significantly influences unethical behaviour, as demonstrated in several key studies. Studies by [46], [65] have explored how gender shapes offending patterns. Whilst research by [46] criticises earlier criminological theories for treating gender as a static variable, failing to explain why men commit most crimes. He introduced the concept of hegemonic masculinity—the culturally dominant ideal of manhood characterised by control, dominance, and strength. According to him, many men, particularly those facing marginalisation due to class, race, or social status, may resort to crime to assert their masculinity. He argues that masculinity is not fixed but instead actively constructed and “performed” through everyday behaviours, including criminal acts when legitimate paths to power or success are blocked. Additionally, he highlights how masculinity intersects with other factors like race and class, resulting in diverse expressions of male identity that can influence offending patterns.

Research by [65] examined gender differences in corporate crime, focusing on fraud cases during the Enron era. Their study found that women were significantly underrepresented, accounting for only about 9% of defendants. When women were involved, they typically held subordinate roles and generated less profit than male perpetrators. The researchers identified two main pathways for female participation in corporate fraud: relational, where involvement stemmed from close personal ties with a male co-conspirator, and utility, where women occupied corporate roles as gateways to financial transactions. The study concludes that sex segregation remains widespread in corporate crime, reflecting broader patterns of gender socialisation and labour market segmentation that restrict women's access to high-level economic and criminal opportunities. In addition to gender theories, this study also draws upon two key frameworks for understanding unethical behaviour: the Fraud Triangle Theory (FTT) and the Fraud Diamond Theory (FDT).

#### 2.4. Fraud triangle theory (FTT)

FTT highlights that people's actions are driven by pressure, opportunity, and rationalisation [18]. Trust breakers may covertly fix non-shareable financial issues if they suspect a breach of financial trust. They can alter their perception of themselves as trustworthy individuals by applying verbalisations to their behaviour in such situations. Perceived constraint, perceived opportunity, and rationalisation comprise the three components of FTT.

Perceived pressure is the factor that leads to unethical behaviours. Every fraud perpetrator is under duress to engage in unethical behaviour [2]. These pressures may be either financial or non-financial. The term “perceived” is crucial, as [4] noted that the pressure to perpetrate fraud may not be genuinely honest. If the perpetrators believed they were under pressure, this belief could result in fraud. Financial duress is the most prevalent factor that induces an entity to engage in evil. In particular, the financial pressures of the perpetrator have been the cause of approximately 95% of all fraud cases. Perceived opportunity results from ineffective control or governance systems that enable an individual to engage in organisational fraud. The notion of perceived opportunity implies that individuals will capitalise on the opportunities at their disposal [39]. The perpetrator's perception and belief are the source of the opportunity. For the most part, the likelihood of fraud increases as the risk of detection decreases [18]. An organisation may be susceptible to fraudulent activities due to various factors, including employee negligence, policy violations, and the absence of disciplinary action.

Rationalisation refers to the process by which perpetrators justify their unethical actions in a way that aligns with their moral beliefs. Before committing fraud, individuals often convince themselves that their behaviour is acceptable or necessary. These justifications and excuses blur the line between immoral conduct and criminal behaviour. Without the ability to rationalise their actions, it is unlikely that individuals would proceed with fraud. However, because rationalisation occurs internally and is shaped by personal beliefs, it can be challenging to detect or understand. A fraudster's mindset allows them to excuse or legitimise their dishonest actions, making rationalisation a critical but challenging element to identify in fraudulent behaviour [32].

#### 2.5. Fraud diamond theory (FDT)

FDT was developed by [74] to enhance the original FTT. While the FTT identifies pressure, opportunity, and rationalisation as the three key components of fraud, the FDT introduces a fourth element: capability. According to [74], even when pressure, opportunity, and rationalisation are present, fraud is unlikely to occur without the perpetrator being able to carry it out. Capability refers to the individual's traits, skills, and position that enable them to recognise the opportunity and successfully commit and conceal the fraudulent act. Key elements that support capability include a person's position of authority, intelligence, confidence (ego), ability to coerce or deceive others, and the capacity to handle stress or duress.

Similarly, [45] argues that not all individuals with the motivation and opportunity to commit fraud will do so, particularly if they lack the practical ability to execute or conceal it. This reinforces the idea that capability is a crucial determinant in fraudulent behaviour. As such, the FTT and FDT provide a strong theoretical foundation for this study, offering comprehensive insights into the psychological and situational factors contributing to unethical actions.

### 3. Research methodology

This research uses a legal research methodology combining doctrinal and socio-legal approaches to examine corruption in Malaysia. It focuses principally on corruption offences under the Malaysian Anti-Corruption Commission (MACC) Act 2009 and their punishments, particularly on women in management positions who committed such offences. Both doctrinal and socio-legal approaches use qualitative research methods. In terms of data collection procedures, this study focuses on cases from 2018 to 2023, using secondary data from the MACC website and statistical data from MACC personnel. This data comprises MACC Act offences and some related offences under the Penal Code, which are crucial to MACC's jurisdiction. Interviews were conducted with respondents from the Prison Department of Seberang Perai, Pengkalan Chepa, and Pokok Sena in Malaysia. The study also interviewed perpetrators charged under the MACC Act 2009, two corporate sector legal officers, and two ex-MACC staff members. These respondents contributed to the enrichment of the research

data. Thematic analysis was employed to identify, codify, and categorise predominant themes in the data [12]. Interviews were transcribed for coding using Atlas.ti software. Primary data, including legislative provisions and case law, was analysed using content and analytical methods. Secondary data from the MACC website and library resources was analysed for descriptive purposes.

## 4. Results and discussion

### 4.1. Descriptive statistics

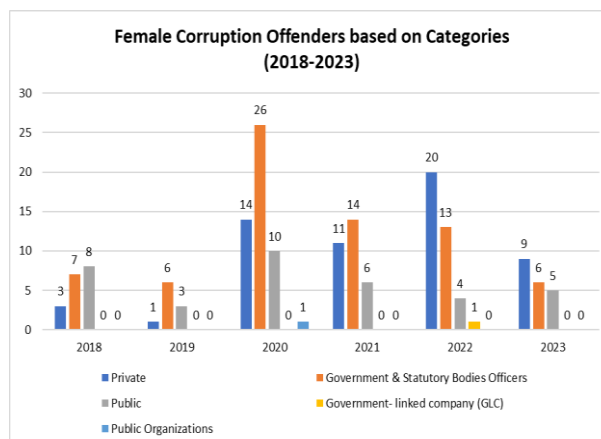


Fig. 1: Female Corruption Offenders Based on Categories (2018-2023)

The six-year analysis is illustrated in Figure 1 above. The female corruption offenders were categorised into private, public, public organisations, government & statutory bodies, and Government-linked companies. From the six-year analysis, we can observe that 2020 to 2022 show a drastic increase in numbers compared to 2018 and 2019. Within this period, the year 2020 shows a significant increase in almost all categories of offenders, with 26 cases involving government and statutory bodies officers, 14 cases for the private sector, and 10 cases for the public. Private companies have shown many cases in 2022, with 20 cases and one from GLC identified, respectively.

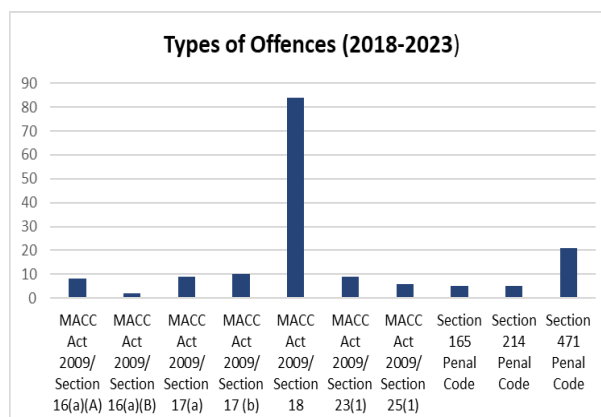


Fig. 2: Types of Offences by Female Corruption Offenders (2018-2023).

Figure 2 details the offences committed under the MACC Act 2009. Section 18 states that an offence of intending to deceive the principal by the agent. A person is guilty of an offence if they provide an agent with any receipt, account, or other document in which the principal is interested, and the agent has reason to believe that the document contains a statement that is false, erroneous, or defective in any material way to mislead the principal. There were significantly more cases involving female perpetrators, contributing to 84 cases, or 50% of the total, from 2018 to 2023 (for six years). The second highest case is Section 471 of the Penal Code, which has 21 cases (13%). It pertains to using a falsified document or electronic record as authentic. Anyone who fraudulently or dishonestly presents a document or electronic record as genuine when they are aware of or have reasonable grounds to suspect that it is a forgery will be subject to the same penalties as if they had fabricated the document or electronic record.

The subsequent offence of giving or accepting gratification by the agent in MACC Section 17(b) asserted that the act of corruptly giving or agreeing to give or offering any gratification to any agent as an inducement or reward for doing or forbearing to do, or for having done or forborne to do any act about his principal's affairs or business, or for showing or forbearing to show favour or disfavour to any person about his principal's affairs or business, constitutes an offence. Additionally, there are ten cases (6%). MACC Section 17(a) explains that a person is guilty of an offence if, while acting as an agent, he corruptly accepts, obtains, or agrees to accept or attempts to receive any gratification as an inducement or reward from any person, for himself or any other person, in exchange for performing or forbearing to perform, or for having performed or forbore to perform, any act regarding his principal's affairs or business, or for displaying or forbearing to display favour or disfavour towards any individual regarding his principal's affairs or business. The cases involved were 9 cases (5%) from 2018 to 2023. Under MACC, Section 23(1) elaborates on the offence of using office or position for gratification. Under Section 23(1), any officer of a public body who uses his office or position for any gratification, whether for himself, his relative, or his associate, commits an offence. These offences contributed to 9 cases (5%) from 2018 to 2023 under this section. In the next section, this study highlights factors contributing to female engagement in fraudulent practices.

## 4.2. Factors contributing to female engagement in corruption

This study identified seven contributing factors to unethical behaviour. The first is pressure to perform. For example, Respondent N highlighted that peer pressure within an organisation can drive individuals, particularly female staff who have observed corrupt practices, to engage in unethical behaviour. In such environments, the pressure to meet expectations or fit in may lead individuals to rationalise misconduct and abuse their positions for personal or collective gain. This finding aligns with Fraud Diamond Theory, which emphasises pressure as a key component that increases the likelihood of unethical behaviour when combined with opportunity, rationalisation, and capability [74].

Second is the work-life balance. Women in leadership roles may struggle to reconcile their professional ambitions with familial obligations. As shared by respondent N, "Women also want to climb the ladder like men. They have their ego; they want equality and diversity in the workplace." Thus, a high desire to achieve advancement and equality in the workplace leads to unethical actions by women leaders. This is consistent with the [74] study, which claims that the ego is one of the attributes of fraudulent offenders and is the motive to commit fraud.

The third factor is the exclusion from networks. Female leaders may face discrimination from established male-dominated networks in their respective fields. This exclusion could limit access to critical information or resources, potentially leading to feelings of marginalisation or needing to "prove themselves" through fraud. Respondent NA was the only lady and junior staff member when she worked with a team of 11 staff members. Thus, to be accepted into the team and organisation, she must co-participate in unethical behaviour even though she knows it is wrong to do it. This finding supports the study by [65] that one of the pathways for female involvement in corruption is through relational ties where she has a close personal relationship with a primary male co-conspirator.

The fourth factor is the organisational culture. The prevailing organisational culture can significantly influence behaviour at all levels. If an organisation's culture implicitly or explicitly condones unethical behaviour or prioritises short-term gains over long-term integrity, female leaders and staff may feel pressured to conform or risk being marginalised. Respondent NA shared that receiving money from other parties was common. In her situation, the corruption involved a team of 11 people. The team leader received cash and distributed it to the team based on their ranking. She was trapped in the group despite being unwilling to accept the money. However, as a team, she needed to obey and follow the instructions given by her boss. This situation is consistent with [38], who indicated that pressure may be derived from financial (including egotistical) or non-financial (including financial necessity) factors.

Fifth is the financial pressure. Individuals may be motivated to engage in unethical behaviour to satisfy their immediate financial requirements or desires due to personal financial pressures, such as debt or familial obligations. Respondent NM mentioned that "for an individual to commit unethical behaviours, the most prevalent factor is the pressure, especially financial pressure. Next is greed, especially financial greed. The third element is an opportunity when an individual is in the position, or they have the power to commit the fraud".

Sixth is the lack of ethical guidance. Limited access to mentorship or ethical guidance tailored to the experiences and challenges faced by female leaders could leave them more susceptible to ethical lapses or misconduct. Respondent N shared, "Lack of faith in religion could drive women to commit unethical behaviour. Like everyone else, women wish to satisfy their needs; yet they often make poor choices regarding their wants." Moreover, an organisation's lack of internal control may open more chances for unethical behaviours to take place. The last factor is a feeling of greed. Based on respondent H's experiences, greed is an aspect that motivates women to engage in unethical activities. A perpetual desire to lead an extravagant lifestyle exceeds one's financial capacity. The desires of the female personnel surpass the amount of money they receive. Consequently, the individual engaged in unethical behaviour. The findings of [72], [54] align with this study, indicating a correlation between pressure experienced by employees and their inclination to engage in fraudulent activities due to either greed or personal financial strain.

## 4.3. Types of corruption committed by women

Three types of corruption committed by women were identified in this study. The first is the Offence of Abuse of Power (Section 23, MACC Act 2009). The results reveal a recurring pattern: Women in administrative and management positions often exploit their authority for personal gain. Exploiting one's position or access to sensitive information is the essence of this misconduct. Respondent NM's comments reinforce this, pointing out that sectors like accounting are particularly susceptible to female participation in fraud. This is congruent with other findings, suggesting that women in such jobs are more vulnerable to corruption owing to their access to pertinent resources [45].

Secondly, the Offence of Providing False Claims (Section 18, MACC Act 2009). Although less prevalent among women, falsifying documentation entails making fraudulent documents or claims to deceive others. Respondent N emphasises that while men are likelier to engage in outright deception, women excel at influencing people using more subtle methods. According to other research, females frequently employ interpersonal abilities to carry out their schemes, making their crimes less obvious but destructive [17].

Finally, it is Accepting and Giving Bribes (Sections 16 and 17). Section 16 pertains to receiving bribes, while Section 17 addresses giving or receiving bribes by an agent. The interview with Respondent N reveals that women are generally more hesitant to participate in explicit corruption unless they are particularly bold. Studies show that women's participation in bribery is frequently influenced by psychological and social variables such as personal situations and societal pressures [73]. The subsequent section of this study addresses effective measures for preventing female corruption.

## 4.4. Effective measures to prevent female corruption

Five measures were identified based on this study. The first is to create organisational internal guidelines. All respondents (H, N, NM, NR, and R) unanimously agreed on the importance of introducing and creating internal guidelines on ethics and compliance manuals that should be made clear and communicated to all levels of staff in the organisation. The internal guidelines should be customised according to the needs and suitability of the organisation concerned. Respondent NR justified that customised guidelines that suit the needs of the organisations are essential in ensuring they are appropriately implemented because there is no one-size-fits-all approach to be used as an organisation's preventative measures. The guidelines should be reviewed until they thoroughly address the organisation's needs, and once completed, they should be well maintained. Second is the implementation of internal guidelines. Most respondents (H, NR, and R) insisted that the organisation's internal guidelines should be thoughtfully implemented by mandating the involvement of top management. They should comprehend and adhere to the principles and values stated in the guidelines (walk the talk) to help the organisation foster a culture of integrity. Employees will follow management's lead in accomplishing their daily work using this approach.

Third is the compliance with laws and regulations. Most respondents (H, N, R) claimed that the organisation must consistently apply rules and regulations. Respondent N emphasised that the organisation should take strict enforcement and stern action against staff proven to

have committed misconduct. This is intended to teach other staff and signal that the organisation is serious about imposing actions on those who violate the rules and laws. Fourth is providing monitoring mechanisms. Almost all respondents (H, N, NR, R) recommended that monitoring mechanisms for the organisation's internal guidelines should be implemented comprehensively and effectively. Lastly, it inculcates good values in society. A few respondents (NM and NR) proposed that inculcating good values in society as early as possible is essential for educating women/mothers to instil knowledge in their children. Awareness should be imparted to society so that people can understand and change their perception that the success of individuals is not measured based on material possessions.

## 5. Conclusion and recommendations

This study explores the factors contributing to unethical behaviour among Malaysian women, using the Fraud Triangle and Fraud Diamond theories to frame the analysis around pressure, opportunity, rationalisation, and capability. Key contributing factors include limited career advancement opportunities, challenges with work-life balance, gender discrimination, and financial pressures. These conditions can create an environment where corruption, already prevalent in the public and private sectors, emerges as a means of coping or survival. Women in administrative and managerial roles are sometimes found to abuse their authority for personal gain, underscoring the need for targeted interventions.

To address this issue, the study highlights the importance of implementing anti-corruption strategies sensitive to gender-specific challenges. These include developing robust internal guidelines, instituting workplace ethics programs, and promoting societal values to discourage corruption. Importantly, it advocates for anti-corruption policies tailored to female employees' unique experiences and vulnerabilities. Organisations can foster a more equitable work environment by understanding the motivations and pressures that lead to corruption. Increasing the representation of women in leadership roles across government and business is identified as a key measure in reducing corruption, aligning with Sustainable Development Goal 5: Gender Equality. Additionally, training programs for law enforcement and compliance officers can help them identify and respond to gendered patterns of corruption, including issues related to economic dependency, workplace harassment, and limited career progression. Gender-sensitive anti-corruption policies and initiatives can enhance transparency, accountability, and organisational morale. Removing the stigma surrounding women's participation in decision-making processes further promotes gender equity and contributes to a sustained reduction in corrupt practices.

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