


# Cultural Norms and Anti-Corruption Compliance: Informal Practices in Malaysia's Civil Service

*(Norma Budaya dan Pematuhan Anti-Rasuah: Amalan Tidak Formal dalam Perkhidmatan Awam Malaysia)*

**Farhana Faiz[1] & Ahmad Faiz Yaakob[2]**

[1]Faculty of Administrative Science and Policy Studies,
Universiti Teknologi MARA, Shah Alam Campus
[2]Faculty of Administrative Science and Policy Studies,
Universiti Teknologi MARA, Seremban 3 Campus

**Farhana Faiz** (*Corresponding Author)
Faculty of Administrative Science and Policy Studies, Universiti Teknologi MARA, Shah Alam Campus
farhanajet97@gmail.com

## ABSTRACT

*Corruption in Malaysia continues to persist and remains a serious governance challenge despite numerous reform efforts implemented within the public sector. This reflects a gap between the design of formal rules and the expected patterns of behavioural compliance. In other words, various initiatives encompassing legal, institutional, financial, and human resource dimensions, despite changes in government, have yet to demonstrate positive and consistent signs of meaningful reductions in corruption. This is reflected in the 2025 Corruption Perceptions Index, which places Malaysia at a score of 52 and a ranking of 54 out of 182 countries. This suggests that underlying values and ways of thinking play a critical role in shaping the effectiveness of anti-corruption efforts. Drawing on semi-structured interviews with 20 purposively selected informants across different management levels and high-risk sectors such as public procurement, licensing, enforcement, land administration, and taxation, this study examines how cultural norms shape the effectiveness of anti-corruption reforms in Malaysia's public service through the lens of New Institutional Theory. The findings indicate that norms such as reciprocity, hierarchical obedience, in-group loyalty ("orang kita"), and face-saving practices influence how civil servants interpret and respond to formal rules. These norms contribute to symbolic compliance, ethical rationalisation, and selective enforcement.*

*Keywords: cultural norms; anti-corruption; New Institutional Theory; policy compliance; informal institutions*

## ABSTRAK

*Gejala rasuah di Malaysia terus berlaku dan kekal sebagai masalah tadbir urus, meskipun pelbagai usaha pembaharuan telah dilaksanakan dalam sektor kerajaan. Keadaan ini mencerminkan wujudnya jurang antara reka bentuk peraturan formal dengan pematuhan tingkah laku yang sepatutnya terhasil. Dengan kata lain, pelbagai inisiatif yang merangkumi*



https://doi.org/10.17576/joeds-2026-0402-08
Article History: Received: 20 April 2026 | Accepted: 26 October 2026 | Published: 1 December 2026

*aspek perundangan, institusi, kewangan, serta pengulus sumber manusia, meskipun disertai dengan perubahan kerajaan, masih belum mampu menunjukkan petanda yang positif bahawa gejala rasuah dapat dikurangkan secara yang bermakna. Hal ini dapat dilihat melalui Indeks Persepsi Rasuah tahun 2025 yang meletakkan Malaysia pada skor 52 dengan kedudukan ke-54 daripada 182 negara. Keadaan ini menunjukkan bahawa faktor nilai dan cara berfikir memainkan peranan penting dalam mempengaruhi keberkesanan usaha membanteras rasuah. Berasaskan temu bual separa berstruktur dengan 20 informan yang dipilih secara bertujuan merentasi peringkat pengurusan serta sektor berisiko tinggi seperti perolehan, pelesenan, penguatkuasaan, pentadbiran tanah, dan percukaian, kajian ini meneliti bagaimana norma budaya membentuk keberkesanan reformasi anti-rasuah dalam perkhidmatan awam Malaysia melalui lensa Teori Institusi Baharu. Dapatan kajian menunjukkan bahawa norma seperti balas budi, kepatuhan terhadap hierarki, kesetiaan kepada kelompok ("orang kita"), serta amalan menjaga hati mempengaruhi tafsiran dan tindak balas penjawat awam terhadap peraturan formal. Norma ini menghasilkan pematuhan simbolik, rasionalisasi pelanggaran etika, serta penguatkuasaan terpilih.*

*Kata kunci: norma budaya; anti-rasuah; Teori Institusi Baru; pematuhan dasar; institusi tidak formal*

## INTRODUCTION

Corruption remains one of the most persistent governance challenges in developing countries despite decades of institutional reform. This persistence challenges a core assumption in public administration and institutional economics that well-designed formal rules, when properly implemented, generate compliance. The gap between anti-corruption frameworks and actual behaviour suggests that the issue lies not merely in institutional design, but in the conditions under which rules acquire normative force among those subject to them.

Malaysia presents a compelling case. The country has implemented extensive anti-corruption reforms, including the establishment of the Malaysian Anti-Corruption Commission (MACC), the National Anti-Corruption Plan (NACP) 2019-2023 and the National Anti-Corruption Strategy (NACS) 2024-2028. These initiatives reflect substantial formal institutional investment aimed at strengthening governance integrity. However, outcomes remain uneven. Malaysia's Corruption Perceptions Index (CPI) scores have fluctuated modestly in recent years (Transparency International, 2026), while internal integrity data reveal a significant gap between reported misconduct and actual disciplinary action, indicating persistent weaknesses at the level of implementation.

Existing scholarship largely attributes these limitations to structural factors such as weak enforcement capacity, limited prosecutorial independence, and institutional fragmentation. While these explanations are empirically grounded, they tend to privilege formal institutional variables and understate the role of informal socio-cultural dynamics. Importantly, existing research has not systematically theorised how cultural norms mediate the relationship between formal reforms and behavioural outcomes. In practice, civil servants often navigate competing normative orders, where relational loyalty, reciprocity, and social expectations shape how rules are interpreted and applied. Behaviour that formally constitutes corruption may be reframed within cultural scripts as obligation, reciprocity, or acceptable discretion.

The present study positions itself as building upon and extending Malaysian governance literature. Whereas earlier scholarship (Yusoff, Murniati, & Gryzelius, 2013; Mohamed & Yusoff, 2020), established the importance of embedding anti-corruption within a broader governance and integrity framework, this study advances the conversation by explaining the specific mechanisms that mediate the implementation of those reforms. It demonstrates how

cultural norms such as balas budi, orang kita, and face-saving practices shape how formal anti-corruption rules are interpreted, enacted, and at times circumvented by civil servants in practice. Drawing on New Institutional Theory (NIT), this study integrates Historical Institutionalism, Sociological Institutionalism, and Rational Choice Institutionalism to explain how formal and informal institutions interact in shaping behaviour. The study is guided by three research questions: (1) What cultural norms influence how civil servants interpret anti-corruption obligations? (2) How do these norms interact with formal institutional frameworks? (3) What are the implications for anti-corruption reform design?

The study contributes in three ways to deepen the explanation of why cultural mediation undermines even well-designed integrity frameworks. Theoretically, it contextualises and refines NIT's discussion on co-constitutive relationship between formal and informal institutions in a non-Western bureaucratic context by building upon the established centrality of integrity and governance ecosystems in understanding corruption within Malaysian governance scholarship. Empirically, it provides qualitative evidence of mechanisms such as ethical rationalisation, symbolic compliance, and the "pincer effect" through which cultural norms shape enforcement outcomes. Methodologically, it demonstrates the value of combining purposive expert sampling, thematic analysis, and multi-source triangulation in studying informal institutional dynamics.

## LITERATURE REVIEW

### CORRUPTION IN DEVELOPING NATIONS: STRUCTURAL AND BEHAVIOURAL EXPLANATIONS

The literature on corruption in developing countries has evolved from early modernisation perspectives to more structured institutional explanations. Early accounts framed corruption as a transitional phenomenon arising from tensions between traditional loyalties and modern bureaucratic norms (Huntington, 1968; Nye, 1967). Contemporary approaches, however, conceptualise corruption as a structural outcome of institutional design, particularly through principal-agent problems, information asymmetry, and rent-seeking incentives (Klitgaard, 1988; Rose-Ackerman, 1978).

In Southeast Asia, corruption persistence is commonly attributed to weak judicial independence, institutional capture, and opaque governance processes. In Malaysia, scholars highlight the interaction of centralised executive power, patronage networks, and political structures as key enablers of systemic corruption (Gomez & Jomo, 1997; Siddiquee & Zafarullah, 2020). High-profile cases such as 1MDB illustrate the scale and complexity of such institutional failures.

However, structural explanations remain insufficient. While they account for the conditions that enable corruption, they do not fully explain variations in individual behaviour or why similar reforms produce different compliance outcomes across organisational contexts. This limitation has led to growing attention on cultural and behavioural dimensions.

More recent scholarship has moved beyond structural explanations to engage with the quality of governance as a systemic condition. Persson, Rothstein, and Teorell (2013) challenge principal-agent models of corruption, arguing that where corruption is collectively perceived as the norm, individual incentives to comply with formal rules are systematically undermined. This collective action framing aligns with Rothstein (2011) in The Quality of Government, which posits that impartial institutions are a prerequisite for anti-corruption efforts and public trust. Similarly, Mungiu-Pippidi (2015) and Johnston (2005) in their respective analyses of corruption syndromes argue that different institutional contexts

produce structurally distinct forms of corruption that require tailored rather than universal reform strategies.

The growing field of Behavioural Public Administration adds a complementary micro-level perspective. Scholars such as Perry (1996), Moynihan and Pandey (2007), and Tummers and Knies (2013) examine how individual values, public service motivation, and identity interact with organisational context to shape compliance behaviour. These contributions suggest that reform effectiveness depends not only on institutional design but also on the motivational and normative orientations of public servants themselves.

## CULTURAL DIMENSIONS OF CORRUPTION: NORMS AND BEHAVIOUR

The cultural perspective emphasises how norms and values shape corruption-related behaviour. Empirical studies suggest that high power distance, collectivist orientations, and particularistic norms are associated with higher corruption vulnerability (Barr & Serra, 2010; Pertiwi, 2020; Treisman, 2000). In Malaysia, collectivist loyalty norms have been shown to influence susceptibility to corrupt practices (Ho, 2002; Jones, 2022; Quah, 2018; Siddiquee, 2005).

Beyond correlational approaches, recent scholarship focuses on the mechanisms through which norms influence behaviour. Bicchieri (2006) conceptualises social norms as conditional rules sustained by shared expectations and informal sanctions. Individuals comply not only due to personal belief, but also due to anticipated social consequences of deviation.

Within the Malaysian administrative context, several norms are particularly salient. Reciprocity (*balas budi*) frames exchanges as moral obligation, blurring the boundary between gift and corruption. Face-saving practices (*jaga hati, jaga nama*) discourage confrontation and reporting, while communal loyalty (*orang kita*) prioritises relational ties over formal meritocratic principles. These norms create a parallel normative system that may conflict with formal anti-corruption frameworks.

Despite extensive documentation of these norms, existing studies remain largely descriptive and lack a systematic explanation of how they interact with formal institutions over time. This study addresses this gap by adopting an institutional perspective.

## NEW INSTITUTIONAL THEORY AND INFORMAL INSTITUTIONS

New Institutional Theory (NIT) provides a useful framework for analysing the interaction between formal rules and cultural norms. Institutions are understood as both formal constraints (laws, regulations) and informal constraints (norms, conventions), whose interaction shapes behaviour (North, 1990; 2005; Scott, 2014).

Three strands of NIT are particularly relevant. Historical Institutionalism explains how past institutional arrangements generate path-dependent norms that persist over time (Pierson, 2004; Mahoney, 2000; Thelen, 1999). In Malaysia, hierarchical and paternalistic administrative practices reflect both pre-colonial and colonial legacies.

Sociological Institutionalism highlights how organisations adopt formal structures to maintain legitimacy, often resulting in ceremonial compliance rather than substantive change (Beckert, 2010; DiMaggio & Powell, 1983; Mahoney & Thelen, 2010; Meyer & Rowan, 1977). This perspective is crucial in understanding why anti-corruption reforms may be implemented symbolically.

Rational Choice Institutionalism focuses on individual behaviour, suggesting that actors respond to incentive structures shaped by both formal rules and informal norms (Cairney, 2020; Scott, 2014). Where cultural norms impose stronger social sanctions than formal institutions, individuals may rationally prioritise compliance with informal expectations.

## ANTI-CORRUPTION REFORMS IN MALAYSIA: FROM DESIGN TO IMPLEMENTATION

Malaysia has undertaken extensive anti-corruption reforms, including the transformation of the Anti-Corruption Agency into the MACC and the implementation of the NACP 2019-2023. The NACS 2024-2028 subsequently replaced the NACP and provides the current national strategic framework. These reforms strengthened institutional frameworks and expanded legal mechanisms. However, their effectiveness remains uneven. While formal structures developed, persistent issues such as selective enforcement, political interference, and low reporting rates continue to undermine outcomes (Mahmud & Mohamed, 2023; Yacob & Ghosh, 2021). These challenges suggest that implementation is shaped not only by institutional design, but also by additional underlying factors.

A distinct and important strand of Malaysian scholarship contributed governance-centred perspectives beyond enforcement-focused analyses. Yusoff, Murniati, and Gryzelius (2013) in Combatting Corruption argues that anti-corruption efforts must be situated within a broader integrity and governance ecosystem, rather than treated as purely legal or enforcement problems. This research traces the evolution of Malaysia's anti-corruption architecture and posits that the sustainability of reform depends on aligning institutional initiatives with the broader integrity ecosystem in which they are embedded, including leadership commitment, organisational culture, and public trust. This perspective is extended in 'Recentring Governance, Integrity, and Anti-Corruption in Malaysia' (Mohamed & Yusoff, 2020), which maps the institutional architecture of integrity reform and highlights persistent gaps between formal policy commitments and implementation realities. It subsequently encourages governance practitioners and scholars to advocate for anti-corruption strategies that are recentred around good-governance principles rather than punitive enforcement alone. These works establish a foundational argument that addressing corruption requires cultural and institutional transformation, not merely stronger enforcement mechanisms.

Other Malaysian governance scholarships reinforce this view. Saravanamuttu (2016) examines how state reform initiatives in Malaysia have intersected with political interests and shifts in state-society relations, highlighting the structural constraints on genuine governance transformation. Scholarship on Malaysia's political economy and reform trajectory highlights the constraints imposed by patronage, political interests and institutional path dependence (Gomez & Jomo, 1997; Saravanamuttu, 2016; Siddiquee & Zafarullah, 2020). Additionally, Khoo (2014) provides an institutional and political economy analysis of reform trajectories under shifting political coalitions, demonstrating how formal institutional change is mediated by prevailing path-dependent political and cultural dynamics. Additional literature based on Quah (2018), Siddiquee (2005), Siddiquee and Zafarullah (2020), and Gomez and Jomo (1997) establishes that governance and integrity reform in Malaysia cannot be reduced to formal institutional redesign. These perspectives provide the foundation for the present study to build on the importance of culture within this governance ecosystem.

Existing research has not systematically theorised how cultural norms mediate the relationship between formal reforms and behavioural outcomes. This gap highlights the need for an integrated institutional analysis, which this study seeks to provide. The specific question addressed here is narrower: how do informants describe informal norms operating in

everyday administrative settings, and what mechanisms might connect those norms to the interpretation and enactment of formal anti-corruption obligations? However, this study is a context-specific analytical refinement which does not establish that the identified mechanisms operate uniformly across agencies or explain all forms of corruption.

## CULTURE, CORRUPTION, AND GOVERNANCE IN SOUTHEAST ASIA

While formal institutional reforms, such as legal frameworks, anti-corruption agencies, and accountability mechanisms, have been widely adopted across the region, their effectiveness remains uneven and implementation gaps persist. This has led recent scholars to emphasise the importance of informal socio-cultural dynamics and the cultural environments in which these institutions operate.

Formal institutional reforms in Southeast Asia coexist with informal practices involving patronage, relational obligation and gift-giving. Research from countries such as Indonesia, Thailand, and Vietnam illustrate that these practices may be framed through locally meaningful accounts of reciprocity and collective identity (Pertiwi, 2020; Quah, 2018; Soeharto & Nugroho, 2018). In a comparative context, the scholarship illustrates that these practices are often embedded within broader cultural systems that prioritise hierarchy, collectivism, and social harmony, thereby shaping how formal rules are interpreted and enacted. As a result, behaviours that may be formally defined as corrupt are, in practice, reinterpreted through culturally legitimate frameworks, creating ambiguity between acceptable conduct and rule violation.

This pattern reflects a broader concept of institutional hybridity, where imported governance models coexist with embedded local norms. In such contexts, formal compliance to anti-corruption reforms may mask actual behavioural transformation, as actors adapt or resist formal requirements to align with prevailing cultural expectations. This concept is useful for comparison, but the present study does not claim that the Malaysian case represents all Southeast Asian administrations.

These regional insights reinforce the argument that corruption cannot be fully understood through structural or legal frameworks alone. Instead, it must be analysed as a culturally mediated phenomenon shaped by the interaction between formal institutions and informal normative orders. The present study contributes to this literature by providing a focused analysis of how these dynamics operate within Malaysia's civil service, while situating the findings within a broader Southeast Asian governance context and within Malaysia's own governance ecosystem scholarship discussed above.

# CONCEPTUAL FRAMEWORK

## CULTURAL NORMS AS INSTITUTIONAL MEDIATORS

This study conceptualises cultural norms as active institutional mediators that intervene between formal rules and behavioural outcomes. Extending North's (1990) dual-institutional framework, it specifies how informal norms shape compliance by influencing interpretation, legitimacy, and enforcement.

Three mediation mechanisms are identified. First, semantic mediation occurs when cultural norms provide alternative interpretive frames for categorising behaviour. Formal rules rely on abstract distinctions (e.g., corrupt versus non-corrupt), whereas cultural norms supply context-specific meanings. Practices such as gift-giving or discretionary assistance may therefore be interpreted as moral obligation rather than corruption, creating a grey zone that enables ethical rationalisation.

Second, legitimacy mediation arises when cultural norms assign positive moral value to behaviours formally defined as inappropriate. Norms such as *orang kita* (communal loyalty) may frame preferential treatment as virtuous, thereby reversing the moral logic of formal accountability and discouraging actions such as whistleblowing.

Third, enforcement mediation occurs when informal sanctions outweigh formal ones. Social costs, such as reputational damage, exclusion, or being labelled disloyal, can exceed the perceived risk of formal punishment, particularly in weak enforcement environments. As a result, compliance is shaped less by legal deterrence than by culturally embedded incentive structures.

### INTEGRATION OF NIT STRANDS

The framework integrates three strands of NIT to capture dynamics across levels of analysis. Historical Institutionalism explains how path-dependent legacies shape enduring administrative norms. Sociological Institutionalism highlights how norms are reproduced through organisational practices and ceremonial conformity. Rational Choice Institutionalism explains how individuals respond to incentive structures shaped by both formal rules and informal expectations.

Together, these perspectives suggest that cultural norms influence compliance at three levels: macro (historical trajectories), meso (organisational practices), and micro (individual decision-making). Effective reform therefore requires engagement across all levels, as interventions focused solely on procedural or organisational adjustments are unlikely to alter deeply embedded normative structures.

### COMPLIANCE AS A SPECTRUM

This study reconceptualises compliance as a spectrum rather than a binary outcome. Conventional approaches treat compliance as either present or absent, overlooking the complexity of behaviour in practice. In reality, actors may comply formally while deviating substantively, or selectively adhere depending on context.

For analytical clarity, the study treats compliance as a set of distinguishable patterns rather than assuming a single linear continuum: (1) principled compliance with formal obligations; (2) strategic or monitoring-sensitive compliance; (3) symbolic compliance, where formal activities are performed without clear evidence of substantive change; and (4) non-compliance justified through informal expectations. The last category should not be confused with principled resistance where an individual refuses to follow an improper directive may itself be an ethically justified act. These categories are interpretive tools and are not claimed to be mutually exclusive or exhaustive.

## METHODOLOGY

### RESEARCH DESIGN

This study adopts a qualitative, interpretivist approach to examine how cultural norms shape anti-corruption behaviour within Malaysia's civil service. An interpretivist perspective is appropriate as it enables analysis of the meanings and interpretations through which actors understand and enact institutional rules.

A case study design was employed, with the Malaysian civil service as the primary unit of analysis. This approach allows for an in-depth examination of how formal anti-corruption frameworks interact with informal cultural norms in real-world administrative settings. Data

were collected across different administrative levels (senior management and operational staff), as well as across sectors and functional areas with higher exposure to corruption risks, including public procurement, licensing and permit approvals, enforcement activities, land administration, and revenue-related functions such as taxation and customs.

## PARTICIPANT SELECTION AND SAMPLING

Purposive sampling was used to recruit informants with relevant experience and institutional knowledge (Patton, 2015). Selection sought variation across roles, administrative levels and functional domains. Professional-network and snowball recruitment were also used. Consequently, the sample is information-rich but not statistically representative, and recruitment networks may have shaped whose perspectives were accessible.

A total of 20 informants were recruited, including operational civil servants, senior civil servants, enforcement or integrity officers, retired senior officials, academics, a media practitioner and a civil-society representative. External participants were included to provide perspectives on policy design, implementation and scrutiny, not to treat all groups as interchangeable. The participant categories in Table 1 describe primary analytical roles; where a participant could also be classified as a civil servant, the table's categories should be interpreted as role-based rather than mutually exclusive occupational identities.

The sample size was guided by the study's purposive aims and the principle of thematic saturation, that is the point at which additional interviews yield diminishing new analytical insights (Braun & Clarke, 2006; Patton, 2015). The analysis recorded that no substantially new themes were identified after interview 16 and that the final four interviews helped consolidate the themes. This is a project-specific judgement of thematic sufficiency, not a claim that saturation can be established mechanically or that all perspectives within Malaysian public administration have been exhausted.

The deliberate inclusion of actors beyond the civil service (namely, retired senior officials, academics, media practitioners, and a civil society representative) reflects a methodological choice intended to place insider accounts alongside retrospective and external perspectives. Insider accounts from active civil servants and enforcement officers were complemented by retrospective reflections from retired officials (who could speak with greater candour about informal practices), critical assessments from journalists and academics who scrutinise governance from the outside, and advocacy perspectives from civil society. While these groups represent distinct epistemic positions, their inclusion strengthens the analytical richness and depth of the findings by illuminating how cultural norms are perceived and enacted across different vantage points. The analysis aims to preserve differences in institutional position: an informant's observation of a practice, a journalist's account of a case, and an academic's interpretation are different forms of evidence. Hence, these claims are framed as reported perceptions or analytically interpreted patterns unless independently corroborated by documentary material. Table 1 provides a breakdown of participant composition.

| Informant Category | n | Rationale for Inclusion |
|---|---|---|
| Civil servants - operational level (procurement, licensing, enforcement, land, taxation) | 6 | Front-line exposure to discretionary decision-making and direct experience of informal pressures. |
| Civil servants - senior management level | 5 | Perspective on organisational implementation, supervisory enforcement, and integrity programming. |

| Informant Category | n | Rationale for Inclusion |
|---|---|---|
| Enforcement / integrity officers | 3 | Direct involvement in investigating and adjudicating misconduct; insight into selective enforcement. |
| Retired senior officials | 2 | Longitudinal perspective across administrations, able to speak more candidly given reduced institutional risk. |
| Academics (public administration / governance) | 2 | External analytical perspective and triangulation of policy documentation. |
| Media practitioners (investigative reporting) | 1 | Access to patterns across cases not individually visible to insiders. |
| Civil society representative | 1 | Oversight and advocacy perspective on reporting barriers and reform effectiveness. |
| Total | 20 | |

**Table 1. Composition of the informant sample (N = 20)**

Participants were recruited through professional networks and snowball sampling. All interviews were conducted with informed consent, and anonymity was maintained through coded identifiers (I-1 to I-20).

## DATA COLLECTION

Primary data were collected through semi-structured interviews conducted between October 2024 and February 2025. This method enabled exploration of participants' experiences, interpretations, and decision-making processes.

The interview protocol covered five areas: understanding of anti-corruption frameworks, administrative practices, cultural influences, ethical dilemmas, and perceptions of reform effectiveness. Interviews were conducted in person, recorded with consent, and transcribed verbatim. Where necessary, responses in Bahasa Malaysia were translated and verified for accuracy.

Secondary data used in this study comprised 149 documentary sources, including official reports, policy documents, audit reports, and media investigations. These sources were used to contextualise and triangulate interview findings. They are coded using the same coding frame applied to interview data so that convergence and divergence between the two data streams could be assessed systematically rather than impressionistically. As shown in Appendix A, a categorised document log was maintained. It specified the source type, date range, and analytical purpose. The evidential weight of these secondary data is conditioned by the level of detail available at the source level.

## DATA ANALYSIS

The data were analysed using reflexive thematic analysis, following familiarisation, coding, theme development, review, definition and reporting (Braun & Clarke, 2006; 2019). NVivo 14 software was used to organise the material.

The analysis moved from descriptive observations to interpretive themes, with documentary material considered alongside interview accounts. An analytic record linking illustrative extracts and documentary sources to the themes, including instances of convergence, divergence, or insufficient evidence, was maintained throughout the analytical process to support auditability . This record is available upon request.

## RESEARCHER REFLEXIVITY

Both researchers involved in data collection and coding have prior professional exposure to Malaysian public-sector governance. This provided contextual familiarity but also created a risk of taking familiar practices for granted. To manage this, the researchers maintained a reflexive journal, discussing assumptions during theme development, conducting peer debriefing with a researcher external to the project who had no prior involvement in Malaysian public-sector research. Member checking was conducted by inviting a subset of informants to comment on the plausibility of emergent themes without being shown other informants' identifiable statements. These practices become ways of interrogating the study's interpretation, not as proof that bias was eliminated.

## RIGOUR AND ETHICS

Rigour was supported through triangulation, member checking, and systematic documentation of the research process. These procedures can strengthen credibility, but they do not remove the limitations associated with purposive recruitment, retrospective accounts or uneven documentary coverage.

Ethical approval was obtained from the UiTM Research Ethics Committee (Ref: REC/09/2025 [PG/MR/530]). All participants provided informed consent, and confidentiality was maintained through anonymisation and secure data storage.

# FINDINGS

The thematic analysis identified four interrelated themes illustrating how cultural norms shape anti-corruption compliance within Malaysia's civil service. These findings are presented with supporting interview evidence.

## CULTURAL NORMS AS INTERPRETIVE RESOURCES: SEMANTIC MEDIATION

A central finding concerns the role of cultural norms as interpretive resources that shape how civil servants categorise potentially corrupt behaviour. This is most evident in the norm of *balas budi* (reciprocity), which frames exchanges of favours as moral obligations rather than corrupt acts.

Informants consistently described how actions that may formally constitute corruption are reinterpreted as legitimate social practices. As one respondent noted:

"There are some people who are used to thinking that this is just helping a friend.. not taking bribes. When someone has helped you before, and now they need something, you feel you must help them back. This is our culture." (I-2)

This account illustrates how reciprocity can provide an interpretive frame through which an exchange is described as helping a friend rather than as a potentially improper favour. It supports an interpretation of semantic mediation which recategorises formally prohibited exchanges into culturally acceptable behaviour. The act remains structurally identical but is assigned a different moral meaning.

The *balas budi*-compliance relationship operates not only through individual moral reasoning but also through organisational and social reinforcement mechanisms. Analysis drawn from documentary evidence of integrity audit reports and MACC investigation summaries highlights that corruption cases among civil servants involved exchange of favours within established networks, rather than transactional bribery between strangers. One example case from MACC's Annual Report in 2022 illustrated a procurement and tender

fraud in a local university in 2018. The civil servant, out of reciprocity, had given procurement and tender access to a non-working sibling. This suggests that *balas budi* functions not merely as a personal cultural orientation but as an embedded relational script that shapes behaviour across organisational settings (Mahoney & Thelen, 2010).

This process is reinforced by cultural narratives embedded in everyday language. Proverbs such as "*jangan jaga tepi kain orang*" and "*jangan tutup periuk nasi orang*" discourage reporting misconduct by framing it as inappropriate social interference. As one informant explained: "If someone reports, they are seen as prying into other people's affairs. This is a deeply embedded attitude." (I-16)

Similarly, norms such as *jaga hati* and *jaga nama* discourage actions that may cause embarrassment or reputational harm, even when such actions are required by formal accountability mechanisms. These accounts suggest that face-saving and non-interference norms may raise the perceived social cost of reporting misconduct. The evidence presented here supports a plausible mechanism that these norms create a cultural environment in which reporting misconduct is perceived as morally inappropriate.

However, evidence also suggest that cultural norms may instil positive conduct. One informant noted a common perception in Malaysian culture: "It doesn't matter what religion it is, all prohibit its followers from committing evil or doing bad things… no religion would ever instruct its followers to do bad things…" (I-2). Everyday phrases such as "*buat baik berpada-pada, buat jahat jangan sesekali*" and the cultural norm of practicing religion may become beacons that guide individuals to be careful of their actions and choose a path of resisting corrupt intentions.

## SYMBOLIC COMPLIANCE AND CEREMONIAL REFORM

The second theme highlights the prevalence of symbolic compliance, where anti-corruption initiatives are performed without substantive behavioural change. Informants described integrity programmes as procedural obligations rather than transformative interventions.

"The integrity training happens, the attendance is recorded, the report is submitted… but it does not change how they work." (I-17)

These practices reflect ceremonial conformity, where organisations adopt formal structures to signal compliance while everyday behaviour remains unchanged. Another informant noted:

"When we come for inspections, we see the Integrity Charter… but what happens when we leave? Things go back to how they were." (I-9)

These excerpts illustrate a distinction between visible completion of integrity activities and perceived changes in everyday practice. The interpretation is consistent with the concept of symbolic compliance. Symbolic compliance is reinforced by organisational and cultural expectations that prioritise visible conformity over substantive change. In collectivist settings, participation in formal activities satisfies institutional requirements without challenging existing practices.

Documentary evidence further supports this pattern. Learning outcomes in Integrity workshop modules show that institutional reporting emphasises quantitative indicators like volume of training participation, assessment marks of module completion and type of information shared. Additionally, continuous assessments on officer's integrity behaviour were presented as filed reports on behavioural requirements instead of thorough assessments

on behavioural outcomes. This creates a system in which performance is measured through visibility rather than effectiveness.

## THE PINCER EFFECT: DUAL ENFORCEMENT OF INFORMAL NORMS

The third theme concerns what this article calls the pincer effect. This is a term that describes how informal pressures may operate vertically through hierarchy and horizontally through peers. This is an interpretive label that illustrates a dual mechanism for the pattern of disincentives against ethical resistance as described in the interviews, not a claim that a new causal law has been established.

Hierarchical deference plays a key role in the vertical dimension. Informants described how directives from superiors carry normative authority beyond formal power:

"To resist would be seen as insubordinate… the superior's word carries moral weight beyond their formal authority." (I-16)

The quotation suggests that a superior's instruction may carry moral and social weight beyond formal authority. Although hierarchical deference from pressure to comply with an improper directive does not definitely imply that all hierarchical relationships produce unethical conduct, this illustration explains how questionable directives transform into socially binding expectations which limit the ability of individuals to exercise independent ethical judgment.

At the horizontal level, peer norms reinforce conformity. In environments where informal practices are widespread, deviation is socially penalised:

"If your entire peer group is involved, and you are not, you will be seen as not a team player… they will freeze you out." (I-1)

The finding framed a perceived pressure mechanism that reverses the logic of compliance. Adhering to formal rules may be perceived as disloyal, while participation in informal practices signals group solidarity. As a result, behaviour is shaped by immediate social consequences rather than distant formal sanctions. Taken together, these accounts suggest that formal compliance may carry social costs in settings where peers expect conformity to informal practices.

## CONDITIONAL AND SITUATED COMPLIANCE

The final theme illustrates that compliance is not uniform but contingent on organisational conditions. Informants described compliance behaviour as dependent on leadership, visibility and the availability of cultural justifications for particular practices.

Leadership emerged as a critical factor. Informants reported that ethical leaders can significantly shape organisational culture:

"In one department, the Director was known to be completely clean… nobody would dare do anything wrong there." (I-5)

Institutional visibility also influences behaviour. An informant noted the choice of resisting possible corruption by reciprocity lies in how deeply an individual understands risks of corruption: "My perspective is this, if you meet someone on the basis of work and they ask you out for meals it can be considered a risk for corruption. Because from what I know, most corruption happens outside of work hours…" (I-17). Informants also described that compliance tends to be higher in settings subject to external scrutiny, while informal norms dominate in less visible contexts.

Finally, the availability of cultural rationalisations affects compliance. Where cultural scripts justify certain behaviours, deviation from formal rules becomes more likely. Conversely, in the absence of such justifications, compliance is more easily sustained. I-2 described this complexity as such: "There are some people who are used to thinking that this is just helping a friend, or others think from the perspective of Islam that corruption is haram, but sometimes they think it's part of helping people, not taking bribes".

## DISCUSSION

### CONTEXTUALISING NEW INSTITUTIONAL THEORY

This study contextualises and refines New Institutional Theory (NIT) by examining how formal anti-corruption rules may be interpreted and enacted through informal norms in a Malaysian administrative setting. While earlier formulations acknowledge their interaction, they often treat informal norms as secondary constraints (Barr & Serra, 2010; Mahmud & Mohamed, 2023). In the Malaysian context, formal institutions, leadership and enforcement remain part of the explanation on governance. However, findings in this study show that formal rules may be actively interpreted, enacted, and reshaped through cultural norms.

The accounts suggest that norms may influence the perceived meaning, legitimacy and social enforcement of formal rules. As a result, formal anti-corruption frameworks acquire different institutional significance in practice than intended in design. Although the interpretation of these findings are not proof that cultural norms are always more influential than formal prescriptions, behaviour in the accounts presented here appears, in part, to be shaped by culturally embedded normative expectations.

This has important implications for reform. Aligning with scholars (Perry, 1996; Yusoff, Murniati, & Gryzelius, 2013; Mohamed & Yusoff, 2020; Moynihan & Pandey, 2007; Tummers & Knies, 2013; Khoo, 2014), approaches that rely solely on strengthening formal rules are unlikely to be effective if the underlying normative environment remains unchanged. The practical implication is not that formal rules are ineffective, but that rule design should be accompanied by attention to implementation, leadership, reporting protections and organisational incentives. Additionally, cultural values should not be treated as fixed or homogeneous. The same value may support integrity in one context and be invoked to justify preferential treatment in another. Thus, reform must engage with cultural logics, repositioning integrity as compatible with, rather than opposed to, locally embedded values.

### MECHANISMS OF INSTITUTIONAL FRICTION

This study identifies specific possible mechanisms through which informal norms may generate institutional friction. Through these mechanisms, informal norms and formal rules may come into tension. While prior research recognises the gap between formal design and implementation, it rarely explains how institutional friction is produced.

Four mechanisms are identified. These include ambiguity in categorising conduct, selective application of rules, public signalling of integrity commitments and ceremonial performance of compliance. These descriptions are intended to organise the four empirical themes and do not introduce a separate or competing taxonomy.

These mechanisms operate as an interconnected system. Cultural reinterpretation enables ethical rationalisation as discussed theoretically by Mahoney and Thelen (2010) and empirically investigated by Barr and Serra (2010) as well as Pertiwi (2020). As such, selective application of rules reinforces relational priorities; rhetorical commitment sustains

legitimacy; and performative compliance satisfies monitoring requirements. The four descriptions can be mapped onto the findings as follows: interpretive ambiguity relates to reciprocity and semantic mediation; selective application relates to the reported influence of in-group loyalty and hierarchy; public signalling and ceremonial performance relate to symbolic compliance; and the pincer effect describes the social pressures that may sustain these patterns.

Taken together, these processes helps stabilise a system where formal structures remain intact while behavioural outcomes may remain largely unchanged. The study identifies accounts in which visible compliance and everyday practice were perceived to diverge. This explains why anti-corruption reforms can produce visible compliance without substantive transformation.

## THE COMPLIANCE SPECTRUM AND CULTURAL AGENCY

The findings support treating compliance as context-dependent rather than simply present or absent. Behaviour is situational and shaped by interacting institutional, organisational, and individual factors (Beckert, 2010; Thelen, 1999; Meyer & Rowan, 1977). Importantly, the analysis highlights the presence of agency within constrained environments. While cultural norms exert strong influence, individuals are not fully determined by them. Instances of principled resistance demonstrate that alternative behavioural pathways, including refusal to follow improper instructions, remain possible.

This suggests that reform strategies should not only address institutional structures but also strengthen pro-integrity identities and support systems. Leadership, peer networks, and recognition mechanisms can play a critical role in shifting behavioural norms over time.

## COMPARATIVE AND THEORETICAL EXTENSIONS

While this study focuses on Malaysia, its findings may resonate with broader patterns observed in Southeast Asian administrative systems. In comparison with countries such as Indonesia, Thailand, and Vietnam (Pertiwi, 2020; Quah, 2018; Soeharto & Nugroho, 2018), similar tensions between formal anti-corruption frameworks and informal socio-cultural norms have been documented. Within these contexts, practices rooted in patronage, relational obligation, and hierarchical deference may shape how policies are interpreted and implemented in practice.

This comparative perspective suggests that the interaction between formal and informal institutions is not unique to Malaysia but reflects a wider regional governance dynamic. However, the specific configuration of norms, such as *balas budi* and *orang kita*, highlights how locally embedded cultural logics produce distinct compliance outcomes. As such, anti-corruption challenges in Southeast Asia cannot be addressed through universal institutional models alone, but require context-sensitive approaches that recognise cultural variation across administrative systems.

The theoretical implication modestly supports a process-oriented reading of NIT. These findings extend NIT by situating it more explicitly within governance contexts characterised by cultural plurality and institutional hybridity. Rather than viewing institutions as stable rule systems, the study underscores their dynamic and negotiated nature. The analysis illustrates how formal institutional meaning and implementation may be continuously negotiated and reshaped through social interaction in a culturally and organisationally specific setting. This highlights the need to move beyond static institutional models towards a more process-oriented understanding of governance, particularly in non-rule-bound settings.

## POLICY IMPLICATIONS: TOWARD CULTURALLY LITERATE REFORM

The findings suggest that procedural reforms alone may be insufficient where organisational incentives and informal expectations discourage substantive compliance. In some cases, they may reinforce symbolic compliance without altering underlying practices. However, it does not argue against stricter enforcement or expanded monitoring. The findings align with discussions (Yusoff, Murniati, & Gryzelius, 2013; Mohamed & Yusoff, 2020; Khoo, 2014) on a need for combining credible formal controls with leadership, safe reporting channels, transparent decisions and attention to the social costs of ethical conduct.

Effective reform requires culturally literate approaches. Policy design can engage with values such as *amanah* (trustworthiness) and *tanggungjawab* (responsibility) where participants and relevant institutional stakeholders regard them as meaningful. But such values should not be assumed as universally interpreted. Substantive caution should be applied when reframing cultural values and existing norms. For example, reframing *jaga nama* from a mechanism of concealment toward institutional accountability is one possible intervention to evaluate integrity as culturally meaningful.

Leadership development is equally critical. In hierarchical administrative contexts, ethical leadership can amplify pro-integrity norms by leveraging existing structures of authority. Additionally, peer-based integrity networks may provide alternative sources of social reinforcement, counteracting the horizontal pressures that sustain informal practices.

## ETHNIC STUDIES IMPLICATION

The findings carry potential implications for ethnic studies, particularly in understanding how culturally embedded norms may interact with impartial administration and shape governance outcomes in a plural society. While the analysis focuses primarily on norms prevalent in Malaysian public administration, such as *balas budi* (reciprocity), *orang kita* (communal loyalty), and *jaga hati* and *jaga nama* (face-saving practices), these norms operate within a broader context across diverse ethnic groups with similar cultural expectations and values. Thus, the concepts discussed should not be treated as uniquely Malay or as inherently corrupt.

In Malaysia's multi-ethnic setting, the influence of these norms extends beyond intra-group interactions and may shape inter-ethnic governance dynamics. For instance, the norm of *orang kita*, which prioritises relational and communal loyalty, may reinforce in-group preference or discourage criticism in administrative decision-making. While such practices are culturally meaningful within specific communities, they may inadvertently support mutual assistance that is improper and generate perceptions of bias, exclusion, or unequal treatment among other ethnic groups. This raises important questions regarding the compatibility of culturally embedded practices with principles of impartiality and meritocracy in a diverse administrative system.

Similarly, norms such as *jaga hati* and *jaga nama*, which emphasise harmony and conflict avoidance, may discourage open reporting of misconduct across organisational or social boundaries. This may be further complicated by sensitivities surrounding ethnic relations and the legal limit on conversations involving 3R (race, religion, royalty). Consequently, reporting or challenging behaviour involving individuals from certain backgrounds may be perceived as socially or politically delicate. As a result, the cultural costs of enforcing formal accountability mechanisms may be amplified in ethnically diverse contexts, potentially weakening institutional transparency and oversight.

The broader governance issue is how institutions protect impartiality while remaining attentive to ethnic diversity and the social contexts in which rules are interpreted. While cultural norms provide important social cohesion and relational stability, their uncritical incorporation into administrative practice may conflict with the requirements of rule-based governance where fairness, neutrality, and equal treatment are essential. This tension is not unique to Malaysia as it also reflects a wider issue in multi-ethnic states where governance systems must navigate between cultural legitimacy and administrative integrity. Cultural legitimacy and administrative integrity need not be treated as opposites; the policy challenge is to distinguish legitimate social support from preferential treatment, concealment or misuse of public authority.

Reform should avoid assuming cultural homogeneity. It should recognise the differentiated ways in which norms operate across groups. Integrity may be promoted by emphasising inclusive values for fair procedures, transparent reasons for decisions, consistent enforcement and reporting channels that protect people who raise concerns, while testing how messages about integrity are understood by different groups. Thus, effort should resonate across ethnic boundaries while remaining adaptable to local cultural meanings.

Additionally, culturally embedded norms may be reframed in ways that align with broader governance objectives. For example, concepts such as *jaga nama* may be repositioned to emphasise institutional reputation and public accountability rather than interpersonal protection. Similarly, the principle of reciprocity (*balas budi*) can be reinterpreted within ethical boundaries that distinguish clearly between social obligation and administrative responsibility.

Overall, the ethnic-studies implications are provisional. This study underscores a nuanced understanding of how cultural and ethnic dynamics intersect to shape administrative behaviour. Recognising and engaging these dynamics is essential for developing more inclusive, context-sensitive, and effective governance frameworks. However, further research using a sample designed to compare experiences across ethnic, occupational and organisational groups would be needed to form deeper understanding on differentiated ethnic dynamics.

## LIMITATIONS

Several limitations constrain the scope and transferability of this study. First, the sample comprised 20 informants. While appropriate for a purposive qualitative design guided by thematic saturation, it does not permit statistical generalisation across Malaysia's civil service. Second, the sample included only one media practitioner and one civil-society representative, limiting the diversity of external-oversight perspectives. Third, data were largely self-reported. Informants described their own experiences and observations of other's behaviour, which introduces the possibility of social desirability bias, particularly given the sensitivity of the subject matter. Fourth, the study's findings are context-specific to the Malaysian civil service and should not be assumed to transfer directly to other national or organisational settings without further empirical investigations. Further research employing longitudinal, comparative, or multi-site designs could address these limitations and test the transferability of the mechanisms identified here.

## CONCLUSION

This study examines how selected informants describe the relationship between informal norms and formal anti-corruption obligations in Malaysia's civil service. These norms appeared to act as institutional mediators that shaped how rules are interpreted, legitimised,

and enforced, often producing patterns of symbolic compliance without substantive behavioural change. It demonstrates that corruption cannot be understood solely as a function of individual misconduct or formal institutional weakness. The findings suggest that reciprocity, hierarchical deference, in-group loyalty and face-saving may shape the interpretation and enactment of rules in particular settings.

This study does not show that these norms determine behaviour or that the patterns are uniform across the civil service. The contribution is on the contextualisation of existing institutional explanations by specifying mechanisms through which cultural norms generate institutional friction. Moreover, this study refines NIT by demonstrating the co-constitutive relationship between formal and informal institutions in a non-Western bureaucratic context. Empirically, the study highlights how compliance is negotiated through processes such as semantic reinterpretation, symbolic conformity, and dual-layered informal enforcement. Methodologically, it highlights the value of integrating multi-source qualitative data within a structured institutional framework to analyse complex governance dynamics.

The policy recommendation for effective reform is to improve cultural literacy by combining formal controls with ethical leadership, credible and safe reporting mechanisms, transparent decision-making and organisational practices that reward substantive rather than merely visible compliance. These recommendations should engage indigenous values, and foster alternative networks of integrity that can counter prevailing informal pressures. However, these efforts need to be evaluated empirically rather than assumed to work because they are culturally framed.

Future research could use longitudinal, comparative and ethnographic designs to examine how informal expectations change across agencies and over time. Research that samples across roles, sectors and ethnic groups could also test whether the patterns identified here vary systematically.

The central conclusion is therefore bounded: formal anti-corruption institutions operate within social and organisational settings, and understanding implementation requires attention to both formal rules and informal expectations. The present study offers a context-specific account of that interaction where officials interpret their roles, obligations, and identities, rather than a universal explanation of corruption in Malaysia.

## ACKNOWLEDGEMENT

The authors are grateful to international, regional as well as local scholars and researchers in Public Administration, Political Science, Sociology and Anthropology for their contributions in the study of corruption and public governance. The authors would like to express their sincere gratitude to all informants who generously contributed their time, experience, and insights to this study. The authors also acknowledge the support of the Endowment Scholarship, Universiti Teknologi MARA (UiTM), Malaysia, which facilitated the completion of this research.

## DECLARATION OF CONFLICTING INTERESTS

The authors declare that there are no conflicts of interest with respect to the research, authorship, and/or publication of this article.

## REFERENCES


Barr, A. & Serra, D. 2010. Corruption and culture: An experimental analysis. *Journal of Public Economics* 94(11-12): 862-869.

Beckert, J. 2010. Institutional isomorphism revisited: Convergence and divergence in institutional change. *Sociological Theory* 28(2): 150-166.

Bicchieri, C. 2006. *The grammar of society: The nature and dynamics of social norms.* Cambridge: Cambridge University Press.

Braun, V. & Clarke, V. 2006. Using thematic analysis in psychology. *Qualitative Research in Psychology* 3(2): 77-101.

Braun, V. & Clarke, V. 2019. Reflecting on reflexive thematic analysis. *Qualitative Research in Sport, Exercise and Health* 11(4): 589-597.

Cairney, P. 2020. *Understanding public policy: Theories and issues. 2nd edition*. London: Red Globe Press.

DiMaggio, P.J. & Powell, W.W. 1983. The iron cage revisited: Institutional isomorphism and collective rationality. *American Sociological Review* 48(2): 147-160.

Gomez, E.T. & Jomo, K.S. 1997. *Malaysia's political economy: Politics, patronage and profits*. Cambridge: Cambridge University Press.

Ho, K.L. 2002. Reinventing the bureaucracy? Malaysia's new administrative reform initiatives. *Journal of Comparative Asian Development* 1(1): 87-104.

Huntington, S.P. 1968. *Political order in changing societies*. New Haven, CT: Yale University Press.

Johnston, M. 2005. *Syndromes of corruption: Wealth, power, and democracy*. Cambridge: Cambridge University Press.

Jones, D.S. 2022. Challenges in combating corruption in Malaysia: Issues of leadership, culture and money politics. *Public Administration and Policy* 25(2): 136-149.

Khoo, B.T. 2014. The political economy of post-Mahathir Malaysia: Governance and the politics of reform. *Asian Studies Review* 38(1): 1-17.

Klitgaard, R. 1988. *Controlling corruption*. Berkeley, CA: University of California Press.

Lincoln, Y.S. & Guba, E.G. 1985. *Naturalistic inquiry*. Beverly Hills, CA: Sage.

Mahmud, N.M. & Mohamed, I.S. 2023. Fight against corruption in Malaysia: Is it a successful story? *Proceedings of the 5th International Conference on Accounting Research and Education (iCARE2023),* 17-18 October, Perak, Malaysia, 368-372.

Mahoney, J. 2000. Path dependence in historical sociology. *Theory and Society* 29(4): 507-548.

Mahoney, J. & Thelen, K. 2010. *Explaining institutional change: Ambiguity, agency, and power*. Cambridge: Cambridge University Press.

Malaysian Anti-Corruption Commission (MACC). 2022. MACC Annual Report 2022. Putrajaya: MACC.

Meyer, J.W. & Rowan, B. 1977. Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology* 83(2): 340-363.

Mohamed, A.K. & Yusoff, A.Y. (eds.) 2020. *Recentring governance, integrity & anti-corruption in Malaysia: New institutions, new policies and the will to change.* Putrajaya: National Centre for Governance, Integrity and Anti-Corruption (GIACC), Prime Minister's Office.

Moynihan, D.P. & Pandey, S.K. 2007. The role of organizations in fostering public service motivation. *Public Administration Review* 67(1): 40-53.

Mungiu-Pippidi, A. 2015. *The quest for good governance: How societies develop control of corruption*. Cambridge: Cambridge University Press.

North, D.C. 1990. *Institutions, institutional change and economic performance*. Cambridge: Cambridge University Press.

North, D.C. 2005. *Understanding the process of economic change*. Princeton, NJ: Princeton University Press.

Nye, J.S. 1967. Corruption and political development: A cost-benefit analysis. *American Political Science Review* 61(2): 417-427.

Patton, M.Q. 2015. *Qualitative research & evaluation methods: Integrating theory and practice. 4th edition*. Thousand Oaks, CA: Sage.

Perry, J.L. 1996. Measuring public service motivation: An assessment of construct reliability and validity. *Journal of Public Administration Research and Theory* 6(1): 5-22.

Persson, A., Rothstein, B. & Teorell, J. 2013. Why anticorruption reforms fail: Systemic corruption as a collective action problem. *Governance* 26(3): 449-471.

Pertiwi, K. 2021. "We care about others": Discursive constructions of corruption vis-à-vis national/cultural identity in Indonesia's business-government relations. *Critical Perspectives on International Business* 18(2): 157-177.

Pierson, P. 2004. *Politics in time: History, institutions, and social analysis*. Princeton, NJ: Princeton University Press.

Prime Minister's Department, Malaysia. 2024. *National Anti-Corruption Strategy (NACS) 2024-2028*. Available at https://www.miti.gov.my/miti/resources/Integrity/NACS_2024-2028-ENG.pdf.

Quah, J.S.T. 2018. Why Singapore works: Five secrets of Singapore's success. *Public Administration and Policy* 21(1): 5-21.

Rose-Ackerman, S. 1978. *Corruption: A study in political economy*. New York: Academic Press.

Rothstein, B. 2011. *The quality of government: Corruption, social trust, and inequality in international perspective*. Chicago, IL: University of Chicago Press.

Saravanamuttu, J. 2016. *Power sharing in a divided nation: Mediated communalism and new politics in six decades of Malaysia's elections*. Singapore: ISEAS Publishing.

Scott, W.R. 2014. *Institutions and organizations: Ideas, interests, and identities. 4th edition*. Thousand Oaks, CA: Sage.

Siddiquee, N.A. 2005. Public accountability in Malaysia: Challenges and critical concerns. *International Journal of Public Administration* 28(1-2): 107-129.

Siddiquee, N.A. & Zafarullah, H. 2020. Political economy and corruption in Malaysia. *Asian Journal of Political Science* 28(1): 1-19.

Soeharto, I. & Nugroho, N. 2018. Are we culturally corrupt? Revisiting the relationship between cultural dimensions and corruption perception index. *Asia Pacific Fraud Journal* 2(2): 143-149.

Thelen, K. 1999. Historical institutionalism in comparative politics. *Annual Review of Political Science* 2: 369-404.

Transparency International. 2026. *Corruption Perceptions Index 2025: Malaysia*. Available at https://www.transparency.org/en/countries/malaysia

Treisman, D. 2000. The causes of corruption: A cross-national study. *Journal of Public Economics* 76(3): 399-457.

Tummers, L. & Knies, E. 2013. Leadership and meaningful work in the public sector. *Public Administration Review* 73(6): 859-868.

Yacob, S. & Ghosh, D. 2022. *Public opinion on corruption in Malaysia*. Authorea.

Yusoff, A.Y., Murniati, S. & Gryzelius, J. 2013. *Combatting corruption: Understanding anti-corruption initiatives in Malaysia*. Kuala Lumpur: Institute for Democracy and Economic Affairs.

## APPENDIX A

| Document Type | Source category | N | Period covered | Access status | Representative examples | Analytical purpose |
|---|---|---|---|---|---|---|
| Official Government | National policy documents | 4 | 2004-2028 | Official use | National Integrity Plan 2004 NACP 2019-2023; NACS 2024-2028 | Formal anti-corruption policy framework and stated institutional objectives |
| | Ministerial circulars and administrative directives | 12 | 2008-2025 | Mixed | Circulars relating to procurement, integrity and conduct (titles withheld) | Formal rule structures governing civil service conduct and administrative practice |
| | Codes of ethics and integrity frameworks | 6 | 2012-2023 | Public | Civil Service Code of Conduct; MACC integrity guidelines | Normative standards against which informal practices were examined |
| | Parliamentary records (Hansard) | 11 | 2004-2025 | Public | Parliamentary debates on anti-corruption legislation and accountability measures (specific dates withheld) | Legislative discourse and political framing of anti-corruption reform |
| | Institutional integrity and audit reports | 9 | 2012-2024 | Mixed | Agency-level integrity reports and audit findings (titles withheld) | Institutional self-assessment of compliance and governance performance |
| Legal And Regulatory Materials | Legislation and statutory instruments | 8 | 2001-2024 | Public | MACC Act 2009; AMLATFA 2001 and subsequent amendments | Formal legal framework contextualising institutional enforcement authority |
| International And Comparative Materials | International organisation reports and frameworks | 18 | 2013-2025 | Mixed | Transparency International CPI reports; UNCAC review documents; World Bank governance indicators | Situating Malaysian anti-corruption initiatives within global governance discourse |

| Document Type | Source category | N | Period covered | Access status | Representative examples | Analytical purpose |
|---|---|---|---|---|---|---|
| Media And Internet-Based Sources | Publicly accessible media and online materials | 47 | 2013-2025 | Public | Interviews, documentaries, podcasts and online discussions on corruption and governance | Public discourse and contextual narratives on institutional behaviour |
| Academic And Archival Sources | Academic publications | 26 | 1991-2025 | Public | Peer-reviewed journal articles and books on institutional theory, corruption and Malaysian governance | Theoretical grounding and contextualisation of findings within existing scholarship |
| | Historical and archival records | 8 | Pre-2013 | Mixed | Archived policy documents and historical administrative records | Longitudinal perspective on institutional reform and governance evolution |
| | Total | 149 | | | Sources selected purposively for relevance to anti-corruption policy, governance arrangements and institutional discourses within the Malaysian civil service | |

**Access status:**

Official use: Documents and sources made officially available
Public: Documents and sources that can be easily searched, retrieved and shared online
Mixed: Documents and sources that may be sensitive and require permission to obtain

Note: Document log retrieved from the author's published Master's thesis [Farhana (2026) Cultural norms and corruption in Malaysia's civil service: a new institutional theory perspective. Masters Thesis , Universiti Teknologi MARA (UiTM)].

**Farhana Faiz (corresponding author)**
Faculty of Administrative Science and Policy Studies,
Universiti Teknologi MARA
40450 Shah Alam, Selangor
MALAYSIA
E-Mail: farhanajet97@gmail.com

**Ahmad Faiz Yaakob**
Faculty of Administrative Science and Policy Studies,
Universiti Teknologi MARA
Cawangan Negeri Sembilan
Kampus Seremban
Persiaran Seremban Tiga/1, Seremban 3
70300 Seremban, Negeri Sembilan

MALAYSIA
E-Mail: ahmad405@uitm.edu.my