

# Human governance and Corruption Risk in Malaysia Public Sector

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## Abstract

**Purpose:** Human governance is the important aspect in development of good employee in term of ethical, integrity and moral conduct. The purpose of this study is to investigate the effect of human governance towards corruption risk and Important-Performance Matrix Analysis (IPMA).

**Design/methodology/approach:** This study was conducted in five different states that is located in peninsular Malaysia and the which is Pahang, Johor, Selangor, Perak and Kedah. The questionnaire was distributed into 10 different Malaysia public organization. Unit of analysis for this study is individual and stratified sampling technique was utilized in sample selection. In order to answer the research hypothesis, Partial Least Square (PLS) was used.

**Findings:** Finding of this study shows that, there is a significant effect between human governance and corruption risk in Malaysia public sector. The Important Performance Matrix Analysis (IPMA) analysis shows training and development is most important factor in mitigating corruption.

**Research limitations/implications:** The limitation of this study is the selection organization are only focusing on Malaysia public sector and the involvement of respondents from the top management are too small.

**Practical implications:** Based on the research finding, it is important for the public sector to strengthen the internal value of their employee in order to improve the quality of ethic, integrity and moral conduct especially in mitigating corruption risk in the organization.

**Originality/value:** This study presents a new finding of the effect between human governance and corruption risk.

**Keywords:** Human Governance, Corruption Risk, Partial Least Square, Public Sector,

## Introduction

Corruption is an age-old problem and has been present in various forms such as bribery, extortion, cronyism, nepotism and embezzlement since the beginning of civilization (Jha, 2015). Corruption issues not only involve in a specific organization or sector, but, it involves in whole of the organization whether public or private sector and also non-government organization (NGO). Corruption is biggest issues around the world that need more attention and comprehensive strategies by the government because it will affect the trust of investor locally and globally.

Further, the Group of Twenty (G20) is a universal gathering that unites the world's premier 20 countries that are the driving forces of industrialised and rising economies. In order to stabilise

economic growth and development, the G20 launched its commitment on anti-corruption in 2010. Moreover, the 2012-2013 Anticorruption Action Plan addressed a considerable range of difficulties identified with the transmission channels (OECD, 2010). Reducing corruption remains a top priority for the G20 Anti-Corruption Plan 2017-2018 (The Federal Government, 2016).

In January 2019, Malaysia government was launched a National Anti- Corruption Plan (NACP) 2019-2023. The NACP was developed with practical goals based on the initiatives done by government and private agencies to address issues around corruption, integrity and governance for the coming five years. As Malaysia's leading good governance and anti-corruption advocacy organization, the NACP 's six tactics, which are political governance, government of the public sector, procurement, legal & judiciary, law enforcement, corporate governance, forced to monitor progress (Prime Minister Department, 2019)

According to Transparency International (2016), Malaysia's corruption rank has risen to 55th place out of 176 countries to 62 in 2017. However, based on the report by Transparency International (2019) shows that, Malaysia ranked in 61 with 47 corruption perception index (CPI) score for the year 2018. Based on this statistic, it shows that, Malaysia governance take a corruption issues as a serious attention in order to strengthen the trust of investor for economic development and strengthen the trust of Malaysian citizen for political and government stability.

A comprehensive strategy in monitoring the rules implemented must be devised (Selinsek, 2015). According to Sharma, Sengupta, Panja, and Nandi (2016), a proactive identification and addressing the corruption risk, damages caused can be minimized to a large extent. Hence, the effectiveness of human governance is important to develop and improve the quality of ethical values, behaviour, integrity and moral conduct of individuals in an organisation. However, comprehensive governance must begin from the management level, which comprises the employer and management team, followed by employees to alleviate corruption in an organisation.

## **Literature Review**

### ***Human Governance***

Human governance is deemed to be the core principal for professional conduct that is applicable in the administration scope (Arfah & Aizuddin, 2010). In the organization, the administration scope covers various of function such as human resource management, procurement, accounting and finance, safety and health marketing and public relation. All these administration scope are dealing with people, policies, rules and regulation. Hence, it is important to enhance and strengthen the procedure in the organization by implementing an effective human governance.

The holistic approach of human governance is vital and ethical behaviour should be a part of the influencing factors in its implementation and consideration (Arfah & Aizuddin, 2010). It acts as a mechanism to improve the core values, ethics and behaviour of individuals in an organisation that intrinsically guide the individual. In an organisation, administrators place written rules and laws on a pinnacle. However, applying subjective, abstract and dynamic governance activities in order to control employees' behaviour by using objective measures is not feasible (Ahmad, Adha, Hamid, Izham, & Hamzah, 2015).

Thus, human governance is important as it works toward personalisation, adaptation to others and a human behaviour oriented approach (Lim & Lee, 2016). Unlike corporate governance, human governance deals with human behaviour that is inspired by sound intentions, guided by the Islamic worldview and Islamic business philosophy. It is known that, the Islamic faith is a significant pillar of Muslim life in the world (Febriani, Sa'diyah, & Pratika, 2019).

Additionally, besides Islamic leadership, Islamic values are also expressed in the job ethics of employees. This illustrates that religion is a guide to our daily routines whether at home or at the working environment.

Through their attitude and actions, the good understanding of individual religiosity can be applied in performing any tasks, including work success, which reflects Islamic work ethics. (Amaliah, Aspiranti & Purnamasari, 2015). Further, human governance advocates good deeds, where God-fearing men and women walk down the right pathway (Amin, 2018). The consequence of such human governance is a truthful person free of toxic behaviours and malpractices. Hence, in order to develop a good and clean working environment, the implementation of good human governance is important.

**Corruption Risk**

According to Malaysia Anti-Corruption Commission (2015) stated that, corruption risks are referring on ranked in the order of high, significant, and moderate and low ratings of corruption. In an organization, it is important for the management team to clearly understand about the rules, regulation and policies of corruption and identify weaknesses within a system which may contribute opportunities for corruption (McDevitt, 2011). The weakness of implementing organization rules, regulations and policies will create an opportunity for the employee to be involved in corruption. Corruption risks are often treated differently than other risks because there is a moral dimension to corruption and great reputational risks are involved for the organisation (Johnson, 2015). The failure in managing a corruption risk in the organization will increase the number of corruption cases.

The important move undertaken by an organization is to improve the employees’ understanding towards organization rules, regulations and policies in order to ensure the organization remains attentive in reducing corruption risk. The understanding on anti-corruption policy will help the employees to identify, report and ultimately eradicate corruption from the organization (Petry, 2016).

“Corruption” and “risk” seem like naturally associated concepts. However, the disciplines of risk management and anti-corruption are farther apart than one might think (Johnson, 2016). There is a noticeable scarcity of risk management literature that specifically treats corruption risks. *World Development Report 2014*, for example, provided useful information on development risks in general but not on corruption risks in particular (World Bank 2013). Risk management is not aimed at eliminating or avoiding risks, but instead takes a calculated approach to recognising and managing key risks effectively.

**Research Framework and Hypothesis Development**

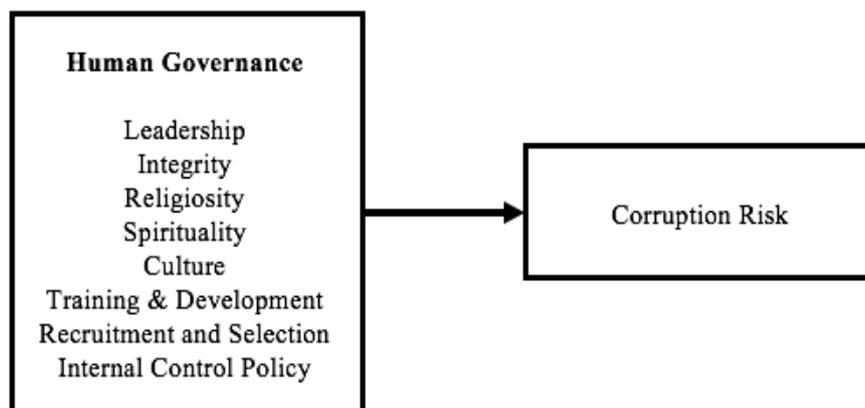


Figure 1: Research Framework

The concept of human governance focuses on the development of a quality employee in terms of behavioural, ethical, integrity and moral conduct that covers the traits of values, religion, belief systems, culture and ethics (Arfah & Aizzuddin, 2008; Zulkefli et al., 2016c). In previous studies, the use of human governance has focused more on conceptual studies of accounting professionals (Arfah & Izzuddin, 2008), teaching in higher education in Malaysia (Lim & Lee, 2016) and human governance management in Islamic higher education (Ahmad, Adha, Hamid, Izham & Hamzah, 2015). All these studies aimed to develop high quality employees in organisations.

Moral standards in public service are severely affected by the selfish desires of individual public servants who abuse their positions at the expense of community service and moral order, which ought to hold the community together (Hoseah, 2014). In an organisational context that relates to humans, human governance needs to be based on the underlying ideals, goals and values of the constitution in order to make sure that every instrument acts in accordance with the constitution and does not engage in any form of corruption that will violate human rights (Sao et al., 2014). The important issue that should be focused on relates to the development of humans or employees in an organisation and all levels of employees and management must participate. Based on this argument, the hypothesis proposed for the study is as follows:

*Research Hypothesis: Human governance has a significant effect on corruption risk among employees in the Malaysian public sector.*

### **Method**

This study was conducted in five different states that is located in peninsular Malaysia and the which is Pahang, Johor, Selangor, Perak and Kedah. The questionnaire was distributed into 10 different public organization which are Road Transport Department, Public Work Department, State Land Office, District Council, Municipal Council, Forestry Department, and Royale Malaysia Police, health department, immigration department and district and land office. 482 questionnaires were returned back with 60.3% responses rate. Unit of analysis for this study is individual and stratified sampling technique was utilized. In order to answer the research hypothesis, Partial Least Square (PLS) was used as a tool to analyse the data collection.

### **Findings**

This study involved five different states in Peninsular Malaysia, namely, Perak, Pahang, Johor, Kedah and Selangor. Each state was distributed with 160 sets of the questionnaire, whereby 10 to 20 sets were allocated for each organisation. The average number of employees for each state was not very different and the allocation of questionnaires was based on the size of the organisation. The response rate analysis indicates that Pahang had the highest response rate, whereby 130 (81.3%) sets of the questionnaire were returned, followed by Johor with 103 (64.4%), Perak with 100 (62.5%), and Kedah with 89 (55.6%); the lowest responses rate is from Selangor with 60 (37.5%) sets of the questionnaire returned. The total response rate for this study was 60.3%.

### **Assessment of Measurement Model**

#### **Construct Validity**

There are two key components, convergent validity and discriminant validity, that need to be centred in order to analyse the measurement model. Table 1 and Figure 2 present the loading value for each construct. The minimum cut-off for item loading must be greater than 0.50 as suggested by Anderson & Gerbing, (1988); Bagozzi, Yi, & Philipps, (1991); Gefen, Straub & Boudreau, (2000). Based on the result, the loading range for the item for each construct are

satisfied. Furthermore, for the Average Variance Extracted (AVE), Henseler, Ringle, & Sinkovics (2009) and Rodgers & Pavlou (2003) suggested that, the minimum cut-off for AVE also 0.50. Hence, based on the result, it shows that. The AVE value meets the minimum cut-off as suggested.

Table 1: Loading Range and Average Variance Extracted (AVE)

Construct	Loading Range	Average Variance Extracted
Corruption Risk	0.654 - 0.856	0.636
Culture	0.582 - 0.937	0.608
Integrity	0.729 - 0.864	0.609
Internal Control	0.695 - 0.838	0.592
Leadership	0.688 - 0.783	0.553
Recruitment	0.639 - 0.825	0.508
Religiosity	0.700 - 0.813	0.559
Spirituality	0.630 - 0.779	0.522
Training	0.571 - 0.861	0.59

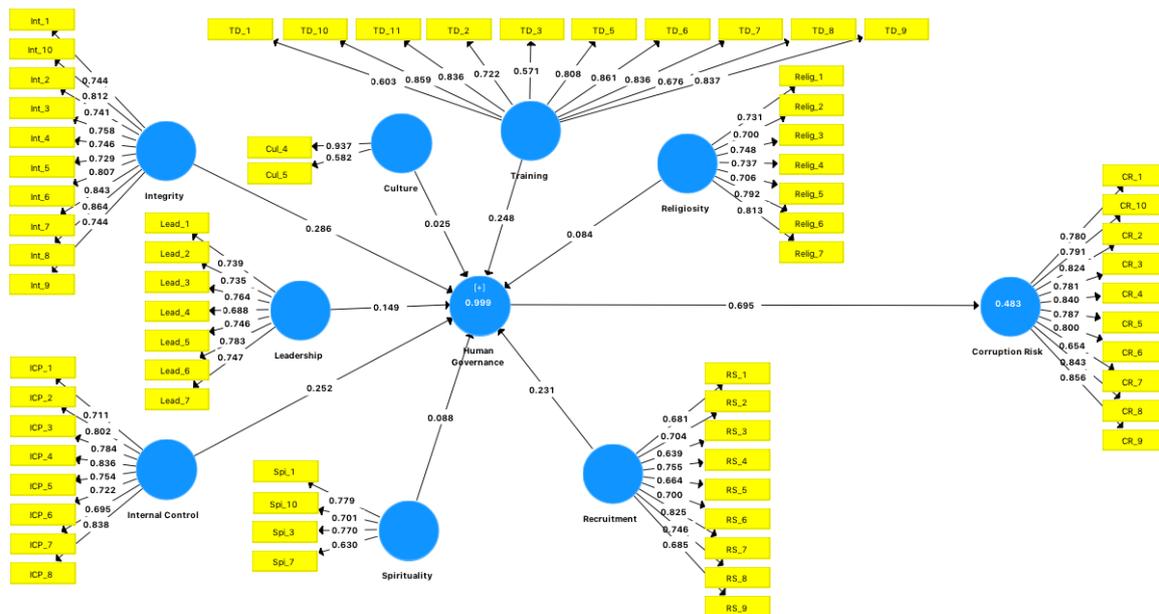


Figure 2: Assessment Measurement Model

### Discriminant validity

Table 2 presents the discriminant validity for this study. The value of AVE was squared and demonstrated in the research model against the inter-correlations of the construct with other constructs (Chin, 2010; Komiak & Benbasat, 2006) and all the values are greater than the correlations of each of the constructs (Chin, 2010). Hence, it is possible to consider the measurement model as satisfactory.

Table 2: Discriminant Validity Analysis

	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10
#1-CR	<b>0.79</b> 7									
#2-Culture	0.21 6	<b>0.78</b> 0								
#3-HG	0.69 5	0.36 9	<b>0.53</b> 2							
#4-Integrity	0.55 8	0.17 0	0.71 0	<b>0.78</b> 0						
#5-ICP	0.67 6	0.17 3	0.76 9	0.55 5	<b>0.76</b> 9					
#6-Leadership	0.34 3	0.28 7	0.66 6	0.34 0	0.32 4	<b>0.74</b> 4				
#7-Recruitment	0.60 5	0.28 4	0.82 3	0.47 8	0.62 8	0.41 0	<b>0.71</b> 3			
#8-Religiosity	0.35 3	0.25 6	0.61 3	0.24 4	0.30 5	0.51 6	0.44 5	<b>0.74</b> 8		
#9-Spirituality	0.42 1	0.29 6	0.69 1	0.33 6	0.36 0	0.58 8	0.50 7	0.55 8	<b>0.72</b> 2	
#10-Training	0.39 3	0.38 5	0.76 7	0.27 7	0.41 3	0.56 6	0.58 7	0.59 0	0.62 8	<b>0.76</b> 8

Note: CR – Corruption Risk; HG – Human Governance; ICP – Internal Control Policy

### Reliability Analysis

Next, it is important to analyze the internal consistency of measurement through composite reliability. Table 3, show the result for composite reliability. The minimum cut-off for composite reliability is 0.70 as suggested by Chin, (2010), Hair, Anderson, Tatham & Black, (1998), and Rios & Riquelme, (2010). Hence, based on the result, the composite reliability for this study are satisfactory.

Table 3: Reliability Analysis

Construct	Composite Reliability	No of Item
Corruption Risk	0.946	10
Culture	0.747	2
Integrity	0.939	10
Internal Control	0.92	8
Leadership	0.896	7
Recruitment	0.903	9
Religiosity	0.899	7
Spirituality	0.812	4
Training	0.934	10

### Assessment of Structural Model

Table 5 provides an evaluation using bootstrapping analysis for the structural model. The aim of this study is to examine the effect of human governance toward corruption risk in Malaysia

public sector. The result indicates an effect between the independent and dependent variable where at 1 percent significance level with t-value is at 22.662. This result shows that, human governance is significant effect toward corruption risk in Malaysia public sector. Human governance and corruption risk accounted for 48.3% of the variance in corruption risk, which reflected the convergent validity of the independent variable towards corruption risk. Hence, 51.7% of the variation on corruption was due to other factors not investigated in this study.

Table 4: Structural Model Analysis

	Path-Coefficient	Standard Error	T Value	P Values	R-Square
HG -> CR	0.695	0.031	22.662	0	0.483

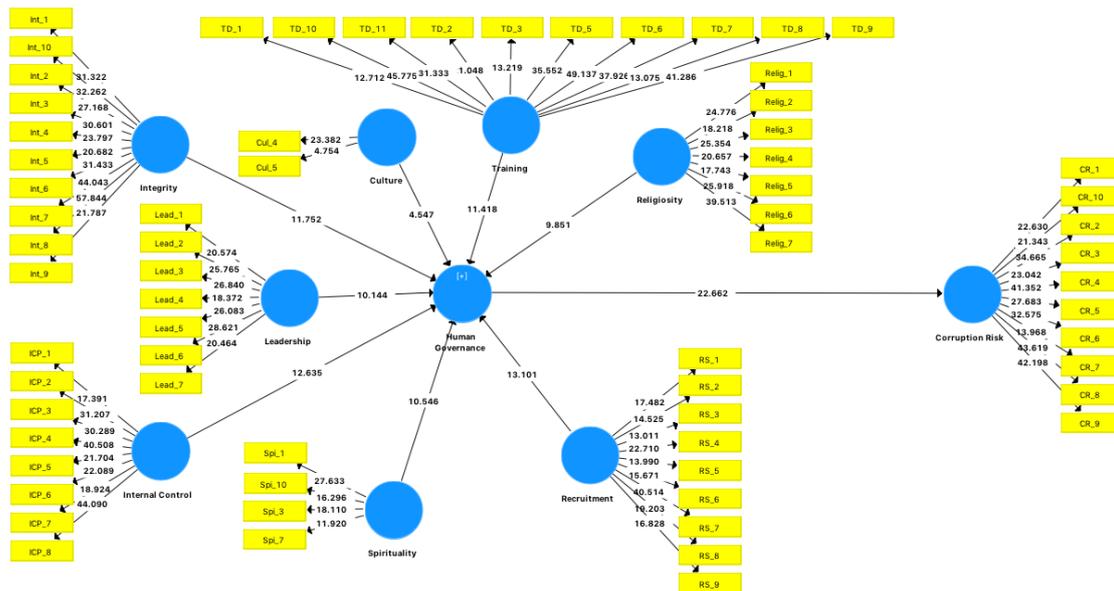


Figure 3: Assessment of Structural Model

### Important-performance matrix

To look at the most important contribution of the dimension, of human governance, the analysis of Important-Performance Matrix Analysis (IPMA) was used. Based on table 4, results indicated that the top three variables with high performance on corruption risk were training and development, religiosity and recruitment and selection with index values of 79.003, 77.991 and 76.490, respectively. Next, leadership, and culture were at fourth, and fifth place with index values of 75.654 and 74.983. This was followed by internal control policy, spirituality and integrity with index values of 73.988, 73.762 and 70.363.

Table 5: Important-Performance Matrix Analysis

Variable	LV index Value	LV Performance
Culture	3.958	73.961
Human Governance	3.999	74.983
Integrity	3.815	70.363
Internal Control	3.96	73.988
Leadership	4.026	75.654
Recruitment	4.06	76.490
Religiosity	4.12	77.991
Spirituality	3.95	73.762
Training	4.16	79.003

**Discussion and Conclusion**

This result is aligned with Zamri, Wan Abdullah, and Ahmad (2015) who stated that human governance has a significant effect on corruption risk. Based on the result, human governance is an important element that needs to give more attention by the organization. Furthermore, this finding is also supported by Arfah and Aizuddin (2008) whereby human governance is capable in overcoming the blind spot that the other governance fails to detect such as corporate governance. This is because corporate governance gives more on corporate sustainability, which are profit, investment, rule, regulation and control. Human governance pays more attention to developing human value to create a good environment in term of ethical, behavioural and moral conduct. A good ethics, moral conduct, integrity and behaviour in the organization will create a positive environment and culture that will cause employee to work together with the same standard of value.

The result of this study is aligned with the idea that human governance is concerned on being a good human. In other words, being a good human in daily activities, and within families and organisations. According to Accountants Today (2009), human governance is an internal mechanism to guide human behaviour. The target object for human governance is the human being; after all, the soul of a corporation or an organisation, whether public or private, is human. From the Islamic perspective, one's soul is a key axis for human governance (Amin, 2018). Human governance deals with human behaviour that is inspired by sound intentions, and guided by the Islamic perspective and Islamic business philosophy. This is because being a good human is not only relevant from an Islamic perspective, but it involves all other religious views. Human governance advocates good deeds, whereby God-fearing men and women walk down the right pathway. The consequence of such human governance is a truthful person, free of toxic behaviours and malpractices.

Human governance is all about humans. The results of this study indicated that human governance represented 47.4% of all effects on corruption risk. Thus, human capital is an important factor and a valuable asset in an organisation. To reduce corruption risk within an organisation, employers need to pay more attention to improving the quality of ethics, moral conduct, integrity and behaviour among employees. Thus, by improving the quality of employee in the organization, it will build up a good environment and knowledgeable employee in the implementation of the organization rule, regulation and policies. However, it is important for organisations to build comprehensive internal control. This is because each activity in an organisation needs specific control and enforcement. Accordingly, internal control is heavily influenced by legal and administrative traditions and the different ways in which domestic public governance and financial management systems have evolved following the national government reform initiatives. This is because to reform, public administrations have often focused on strengthening integrity and transparency and tackling corruption at core levels towards achieving accountable and good governance (OECD, 2017).

The philosophy of human governance is very much needed and is applicable in this world, to both corporations and governments, wherever corruption risk is prevalent, from top to bottom, from high government officials to a barber or a hawker, where moral values are not given importance. The philosophy makes a clear distinction between being an owner of something and being a trustee. It also demands self-accountability from individuals instead of only doing things to demonstrate compliance with rules. Although the concept of human governance is new, it is certain that this concept of human governance will help in devising a good working culture and environment.

Future research may integrate the effects on human governance training programmes. Human governance training is posited as an important factor in an individual's intention to act ethically (Jones, Massey, & Thorne, 2003). Moreover, training is believed to improve an individual's

ethical reasoning process (Trevino, Weaver, & Reynolds, 2006). It is important to study the demographic profile as a factor towards corruption. This is because, based on the results, the use of employee age and employee position does not show a significant effect; however, based on cases in the media, individuals arrested for corruption usually hold higher positions within their organisations. This study also suggested further investigation of situations where income equality might be more significant on ethics and corruption. Employee income is a factor that places pressure on employees to meet their monthly financial commitments. In addition, further investigation is needed with respect to the level of experience that might be considered when examining the level of acceptance to manipulate the opportunity received by employees.

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