



Review

## Anticorruption: A Blended Systematic Literature Review of Ethics, CSR, and Management Sub-Literature on Anticorruption

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### Abstract

This blended (field-, method-, and theory-focused) systematic literature review presents a comprehensive review of the existing literature on anticorruption. We employ the systematic literature review methodology developed and utilised in prior studies to review 97 articles published in 39 ethics, Corporate Social Responsibility (CSR), and management journals (The Chartered Association of Business Schools Academic Journal Guide (CABS/AJG), 2021) between 1994 and 2023. The findings highlight significant knowledge gaps and inconclusive results in the existing literature across various dimensions, while also identifying potential avenues for future research in areas related to research designs, settings, scope, and theories. In summary, the results suggest a scarcity of research on anticorruption indices/models, as well as on the socioeconomic consequences of corruption and the tools and mechanisms that may be used to mitigate. In this context, although most studies focus on developing countries, there remains a paucity of research on the causes and effects of corruption in these countries, with studies instead concentrating on other aspects. Additionally, there is limited research on state-owned enterprises (SOEs) in developing countries, a sector that is arguably among the most corruption-prone in the public sector, particularly in African and Asian countries with extensive state-owned enterprise sectors. Consistent with these and other findings detailed throughout the review, we provide policy and practice implications, highlight research gaps, and conclude by acknowledging the study's limitations, which may stimulate future reviews and foster convergence in the field of anticorruption research. We theoretically integrate institutional, agency, and stakeholder legitimacy perspectives into a cohesive framework, encompassing rules and enforcement, principal-agent governance, and transparency and legitimation, to synthesise drivers, frameworks, compliance, measurement, and disclosure across various sectors.

**Keywords:** The Chartered Association of Business Schools Academic Journal Guide (CABS/AJG); anticorruption; anti-bribery; corruption; systematic literature review

**JEL:** D73, G34, M41

### 1. Introduction

The scholarly conundrum that motivates this review is that, despite the substantial and expanding anticorruption (AC) literature, the results are fragmented, inconsistently theorised, and frequently contradictory regarding the efficacy of the approach, its suitability for specific individuals, and the conditions under which they are implemented. AC scholarship encompasses contexts in which corruption, which is frequently defined as the diversion of organisational resources for private gain, continues despite formal controls (Gillespie et al., 2020). This definition expressly encompasses self-serving actions (e.g., bribery and embezzlement) and group-serving wrongdoing coordinated or endorsed by leaders for the benefit of others (Denisova-Schmidt and Prytula, 2018). Corruption is addressed in public, private, and hybrid organisations. AC also encompasses the regulations, governance frameworks, and transparency measures that prevent, identify, and pe-

nalise such misbehaviour. Its significance is particularly acute in Africa and other developing regions (Damijan, 2023; Liedong et al., 2023; Ufere et al., 2020). Research attention has converged impressively across stakeholders and topics, and considerable work has been done to identify and evaluate tools and policies (Misangyi et al., 2008; Monteduro et al., 2021; Muurlink and Macht, 2020; Radin, 2019). However, critical theoretical and evidentiary gaps continue to exist. There is inadequate evidence regarding the efficacy of AC tools (Ma et al., 2024), the value relevance of AC for corruption mitigation (Xue et al., 2022), and compliance with national and international regulations (Jiang and Min, 2023; Malan et al., 2022). This is further complicated by a review gap, as only three of the 97 studies are core AC reviews (Castro et al., 2020; Damijan, 2023; Dunfee and Baker, 2005), with a few related but non-core reviews (Mehrotra et al., 2020; Perumal, 2022; Soares and Guarido Filho, 2021). Consequently, contradictions remain unresolved, and the application of theory is dispersed.



Block et al. (2025) propose a blended literature review that integrates disparate results and clarifies mechanisms to address this gap. This review is method-, theory-, and field-focused. Our contribution is to integrate fragmentary theoretical applications into a cohesive framework that the AC literature has already begun to suggest. This includes institutional controls and enforcement, agency relationships and governance, and stakeholder/legitimacy dynamics surrounding transparency and disclosure. This scaffold, evident in current AC theorising (for example, integrative modelling of ethical vulnerability and governance conditions), enables us to reconcile conflicting findings and identify boundary conditions, rather than merely listing tools (Block et al., 2025; Ullah et al., 2019). It also positions measurement (indexes and models) as infrastructure for evaluating implementation credibility across settings where informal practices impede quantification, rather than as an afterthought (Fritzen, 2007).

Building on this three-lens (institutional, agency, stakeholder/legitimacy) scaffold (Ullah et al., 2019), we ask the following research questions (RQ): RQ1—How do these lenses explain the determinants and effectiveness of AC frameworks across private, public, and hybrid settings? RQ2—Under what conditions (e.g., administrative capacity, political ties, transparency) do these mechanisms complement or substitute one another? RQ3—How do measurement and disclosure choices reflect, and affect, these mechanisms and outcomes? These questions guide our synthesis and the agenda that follows. The three-lens framework aligns with discussions in the journal *Management Revue* that differentiate intrinsic, value-oriented governance from control-centric models and emphasise trust as a foundational element for collective accountability.

Guided by this rationale, we organise the review into six thematic lenses spanning private, public, and hybrid sectors: (i) determinants of AC (Mehmood et al., 2021; Murphy, 2021; Semenova, 2023); (ii) socioeconomic consequences of AC, including reporting effects (Hossain and Kryzanowski, 2021; Pertiwi and Ainsworth, 2021); (iii) regulations/frameworks and their implementation context (Acheampong et al., 2023; Jiang and Min, 2023; Muratbekova-Touron and Umbetalijeva, 2019); (iv) compliance with AC regimes in public and private settings (Apriliyanti et al., 2023; Lustrilanang et al., 2023; Park and Xiao, 2021); (v) indexes/models for AC measurement (Fritzen, 2007; Ullah et al., 2019); and (vi) disclosure/reporting as an AC domain (Barkemeyer et al., 2018; Perumal, 2022; Vu et al., 2024). This framework aligns with a blended approach (Block et al., 2025); the initial four themes are primarily field-oriented, while the final two are method-oriented. To elucidate why similar policies succeed in certain contexts but stall in others, we explicitly monitor the extent to which institutional rules necessitate agency-level governance and the extent to which

stakeholder/legitimacy pressures either sustain or erode implementation across themes.

In doing so, we expand and enhance previous reviews by updating and broadening the methodology of Dunfee and Baker (2005), expanding the purview beyond the management-only scope of Castro et al. (2020), and deepening the thematic synthesis in comparison to general overviews (Damijan, 2023; Ibrahim et al., 2022). We also document the theoretical landscape (prevalent, sparse, and emerging frameworks), the origins and trajectories of AC work across ethics, corporate social responsibility (CSR) and management outlets, country patterns in developed and developing contexts, sectoral divisions (private, public, hybrid), the distribution of disclosure/reporting studies, as well as methodological designs, setting the thematic results, implications, and agenda that follow (Block et al., 2025).

The rest of this study is organised thus. The procedures for completing the review are detailed in Section 2. Section 2 also outlines the systematic literature review steps employed to identify the 97 studies that comprised the review. Section 3 presents and discusses the SLR results. The implications for theory and policy are addressed in Section 4. Section 5 presents the discovered gaps in the literature and provides potential directions for further research. Section 6 provides the concluding remarks.

## 2. Methodology

We began by reviewing the ethics, CSR, and management journals listed in the Academic Journal Guide (AJG) 2021, a journal quality guide for relevant publications on corruption, bribery, and anticorruption. The AJG guide assigns a ranking to each journal, with 1 indicating the lowest and 4\* the highest. Of the 115 listed ethics, CSR and management journals, 39 contain articles on the above-mentioned themes. To conduct our systematic literature review, we follow the guidelines proposed by Tranfield et al. (2003), which outline a methodology for systematic reviews in the field of management. Ibrahim et al. (2022) have successfully used and documented their process of utilising the systematic methodology described by Tranfield et al. (2003). The methodology proposed by Tranfield et al. (2003) outlines a three-stage process for conducting a review study, which we have employed in this research: (i) formulation of a review plan; (ii) execution of the review; and (iii) documentation and distribution of the findings.

The initial phase of the planning process involves deliberating on the underlying rationale for conducting this evaluation. Our review addresses three gaps: (i) the scarcity of core AC reviews with broad coverage; (ii) the limited evidence on the efficacy and value relevance of AC tools and on compliance; and (iii) the paucity of indexes or models and state-owned enterprise (SOE)-focused work; these are linked to the three RQs above. It is therefore appropriate to employ a design that combines field-, method-, and theory-focused approaches in order to integrate findings across sec-

tors and engage the primary theoretical lenses employed in the literature. Our protocol aligns with the research questions and intended theoretical contribution of the review, based on this rationale. Upon conducting a thorough examination of the anticorruption literature on ethics, CSR, and management, it was observed that only three review studies were available, each with coverage limitations as described earlier. This highlights a pressing need for a comprehensive, systematic evaluation of the current body of knowledge.

The first stage of the initial planning phase involves formulating a review protocol (Ibrahim et al., 2022). Tranfield et al. (2003) note that the protocol serves as a strategic framework that safeguards objectivity by offering clear and specific instructions for the necessary actions to be undertaken. Consequently, a five-step strategy is devised, as depicted in the second box in Fig. 1.

The second stage involves generating a comprehensive list of pertinent anticorruption keywords. The compiled inventory has many components such as: *anticorruption reporting, anticorruption disclosure, anticorruption analysis, anticorruption information, anticorruption regulation, anticorruption implementation, anticorruption index, anticorruption dissemination, anticorruption contribution, anticorruption governance, anticorruption policy, anticorruption framework, anticorruption mechanism, anticorruption guidelines, antibribery reporting, antibribery disclosure, antibribery analysis, antibribery information, antibribery regulation, antibribery implementation, antibribery index, antibribery dissemination, antibribery contribution, antibribery governance, antibribery policy, antibribery framework, antibribery mechanism, antibribery guidelines*. The aforementioned keywords are frequently employed in the existing body of research and scholarly literature pertaining to the subject of anticorruption. Additionally, we thoroughly examine the reference lists provided at the conclusion of the reviewed studies in order to identify any pertinent studies. Subsequently, we conducted a thorough exploration of pertinent articles on various databases and search engines that contained the identified 39 ethics, CSR, and management journals, employing the predetermined search list's recognised keywords. We used an institutional library subscription to access the journal databases.

The third stage of the planning phase involves establishing the selection criteria to identify the research to be included. In this regard, a set of five criteria were formulated and subsequently implemented. First, it is imperative that the study places a significant emphasis on anticorruption. Furthermore, it is imperative that the research study be disseminated through publication in an online research journal. It is important to note that publications included in this category do not encompass online-published papers, e-theses, or studies available on the Social Science Research Network (SSRN). Furthermore, it is imperative that the tar-

get audience of the study be an academic audience, whether the authors are academic or non-academic. Additionally, it is imperative that the study be documented in the English language. As indicated earlier, in order to uphold the standard of the review studies, we exclusively selected studies that have been published in ethics, CSR, and management journals included in the AJG 2021 Journal Quality Guide. To recap, this guide assigns a ranking to each journal, ranging from 1 (indicating the lowest quality) to 4\* (indicating the highest quality). It is important to note that both the rankings of 4 and 4\* have equal weight in our selection process. These criteria have been established to ensure a thorough and high-quality evaluation of anticorruption studies. Our primary emphasis is placed solely on scholarly articles published in academic publications.

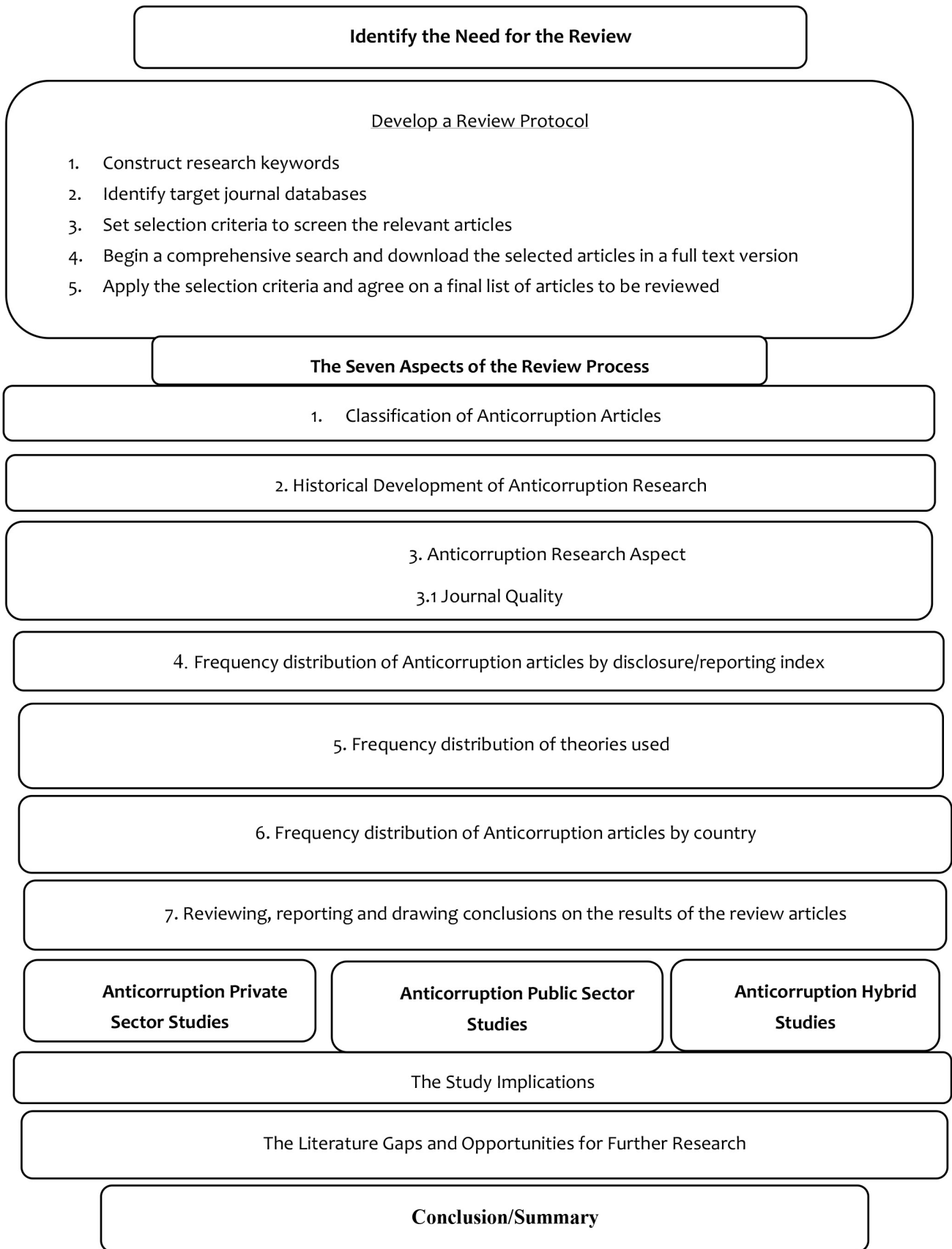
The second phase of the research process involves completing a thorough and methodical review. This entails implementing a systematic and comprehensive search strategy, carefully selecting relevant studies, evaluating the quality of these studies, and extracting valuable insights from them. We were eager to locate and retrieve the complete text of each chosen study and store it within a designated directory (Mendeley, Atlas.ti, and Excel Spreadsheet). The concluding phase of the review process was the reporting and dissemination step, as depicted in Fig. 1. Two reviewers separately evaluated titles and abstracts, followed by full texts, according to the predetermined criteria. Disputes were deliberated until consensus was reached; inconclusive matters were evaluated by a third reviewer. Exclusion reasons at the full-text stage were documented and are represented in the review flow.

We created a systematic codebook (concepts, definitions, inclusion and exclusion criteria) and tested it on 10 research studies. After modifications, two reviewers independently coded a 25% random sample of the included studies. Disputes were resolved through dialogue, with a third mediator intervening when necessary. Upon achieving acceptable standards, the remaining studies were individually coded, with spot-checks and reconciliation comments recorded in Atlas.ti/Excel.

In accordance with the description of AC above, we code individual-level corruption as acts attributable to single actors (or small conspiracies) and organisational-level corruption as coordinated or sanctioned practices by leadership or organisational units, ensuring consistency. Studies that span both are coded as hybrid (Misangyi et al., 2008). The findings are interpreted through this dual-level lens in all subsequent analyses.

### 3. Results of the Systematic Review

The results of the review are presented in the following sections according to seven outlines: (i) classification of AC studies; (ii) trend of AC research; (iii) research impact; (iv) AC disclosure/reporting index; (v) theories employed; (vi) country of study; and (vii) study outcomes.



**Fig. 1. Structure of the review.**

### 3.1 Classification of AC Studies

The studies are categorised into three categories (private, public, and hybrid) and six distinct themes. A total of 97 papers, which were published in 39 ethics, CSR, and management, academic and English journals, met the screening criteria for this review. The research conducted can be categorised into three primary groups: (i) investigations pertaining to the private sector; (ii) examinations focused on the public sector; and (iii) investigations based on hybrid studies combining both the private and public sectors. The highest proportion of research, at 39.2%, focuses on analysing the private sector. This comprises 38 out of a total of 97 studies. The second-highest number of studies explore AC in the hybrid sector, at 33%, representing a total of 32 articles. Conversely, the remaining 27.8% of studies, representing 27 out of 97 studies, investigate AC in the public sector. The classification of each group is determined by dividing them into subgroups according to the study's aims and the subjects of the investigation.

The three study types mentioned above are further categorised into six distinct topics according to their objectives, as described earlier. In grouping the studies in line with topics, our review indicates that AC studies focus on several areas of research, resulting in the grouping as follows: (i) determinants of anticorruption; (ii) socioeconomic consequences of anticorruption; (iii) anticorruption regulations/frameworks; (iv) compliance with anticorruption regulations/frameworks; (v) anticorruption index/model; and (vi) anticorruption disclosure/reporting. About 36% of the total number of studies (35 out of 97) focus on the determinants of AC. This is followed by 24% (23 studies out of 97) that specifically investigate anticorruption regulations/frameworks. Furthermore, it is worth noting that 18% of studies focus on compliance with anticorruption regulations/frameworks (18 out of 97 studies). This was followed by 11% of articles (11 out of 97 studies) that reviewed the socioeconomic consequences of anticorruption. In addition, a smaller proportion of 8% of the studies, representing eight out of the 97 studies, specifically investigate anticorruption disclosure/reporting. Last, three articles, representing 3% of the 97 studies, explored compliance with AC regulations. A majority of the studies (39.2%, 38 out of the 97 articles) focus on determinants of AC, with most of the studies being hybrid studies.

A key point to note is the paucity of research in the private, public, and hybrid sectors regarding the AC index/model, as indicated in Fig. 2. This appears to suggest that either there is a paucity of research on this topic or that the topic is not as relevant as other AC topics. It appears that there will be less empirical research (especially those measuring the impacts of AC policies and interventions) in this field of research generally. In contrast, the extensive focus on the determinants of AC across all sectors appears to suggest that this is by far the most relevant topic in AC. While this is impressive, it may indicate that this topic has

reached or is approaching a saturation point, making it difficult to acquire new knowledge. Recall that the determinants of AC deal with how AC should be constituted, the need for AC studies, and how AC came into being (nature and history). This may further suggest that there are numerous conceptual and theoretical studies in the field of AC in general. The findings appear to suggest that scholars have thoroughly investigated the determinants of AC compared with other themes in our review, indicating that further studies may focus on other important themes.

### 3.2 Trend of Anticorruption Research

There were 34 studies published between 2016 and 2020 (e.g., [Borgonovi and Esposito, 2017](#); [Issarawornrawanich and Wuttichindanon, 2019](#); [Manning, 2018](#); [Mehrotra et al., 2020](#)), with the majority of the studies under review in terms of publication years. Also, 30 articles were published between 2021 and 2023 (e.g., [Liedong et al., 2023](#); [Perumal, 2022](#); [Troisi et al., 2022](#)), as well as 11 articles published between 2006 and 2010 (e.g., [Ashforth et al., 2008](#); [Earle et al., 2010](#); [O'Higgins, 2006](#); [Windsor, 2007](#)). Further, nine articles were published between 2001 and 2005 (e.g., [Doh et al., 2003](#); [Ryan, 2005](#); [Weber and Getz, 2004](#)). AC studies in ethics, CSR, and management journals may have garnered support in the early 1990s, with five studies obtained in our review in the first ten years, between 1990 and 2000 ([Husted, 1994](#); [Oquist, 1999](#); [Windsor and Getz, 1999](#)).

In terms of thematic studies, the first article, published in 1994 ([Husted, 1994](#)), focused on the socioeconomic consequences of anticorruption. Subsequently, three articles were published between 1996 and 2000 on the determinants of anticorruption ([Oquist, 1999](#)), and one on compliance with AC regulations/frameworks ([Windsor and Getz, 1999](#)). The last decade has witnessed a surge in studies on the determinants of AC and AC regulations and frameworks, with more than 20 and 15 studies published, respectively. In conclusion, it is essential to note that 64 of the total number of articles (97), representing 66% of the total studies, were published in the last seven years, while the other 33 studies (representing 34%) were published in the previous 26 years. This appears to confirm the importance of AC research, as evidenced by the convergence and stimulation in this field over the last seven years.

Regarding the historical development of AC research, private sector studies have received the most research attention in contemporary times, as indicated by the number of studies published over the last seven years (30). Compared to the other two sectors, there is consistent research convergence and stimulation in this sectoral category, with 15 studies published between 2016 and 2020 and 15 published between 2021 and 2023. In this instance, ten public sector studies were published between 2016 and 2020, and this dropped to seven studies between 2021 and 2023. The same applies to the hybrid studies, in which the num-

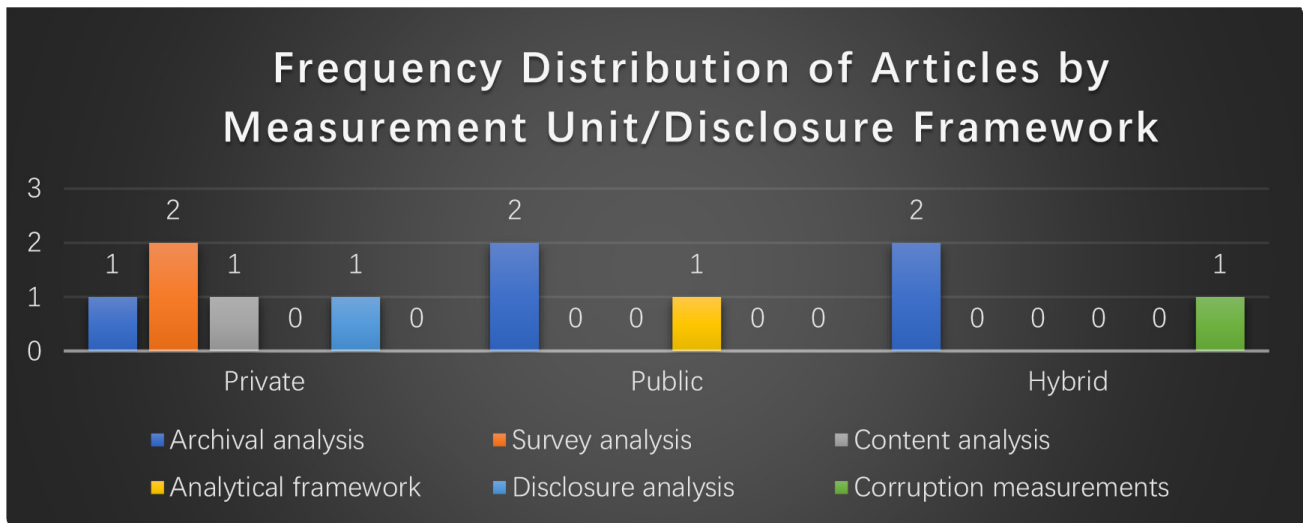


Fig. 2. Frequency distribution of articles by measurement unit/disclosure/reporting method.

ber of studies published between 2016 and 2020 dropped from nine to eight between 2021 and 2023. Perhaps, while it may be argued that there is no considerable difference in the number of studies between the previous set of years and the current set of years, it may be possible to draw insights on the direction of AC studies in the next couple of years. In this context, comparing the last few years of the three sectors provides a clearer picture in which the number of private sector studies published (15) equals both the number of public sector studies (7) and hybrid studies (8) together.

### 3.3 Anticorruption Research Impact

Two methods are used to evaluate the impact of the reviewed papers on future research. The Chartered Association of Business Schools' (CABS) Journal Quality Guide (AJG2021) is first used to assess the publication in which the paper appears. Second, we use a measure based on Google Scholar citation counts for all papers as of a certain period in 2023.

### 3.4 Articles' Research Impact (Journal Quality)

Table 1 indicates an almost even distribution across the 28 studies published in the 2 (seven) and 1 (21) ranked journals, with these 28 studies appearing in 23 journals. Table 1 displays 97 papers from 39 ethics, CSR, and management journals, with quality ratings ranging from 1 (lowest) to 4\* (highest). Out of 97 studies, only six are published in 4\* journals (6%), while 11 (11%) are published in a 4-rating journal, 52 (54%) studies are published in 3 rating journals, seven (7%) are published in 2 journals, and 21 (22%) are published in 1 journals. Based on these numbers, we may infer that 69 out of the 97 review studies were published in highly regarded journals (4\*, 4, and 3). The highest of these is the 26 studies that appeared in the Journal of Business Ethics. Eight studies were published in Business and

Society, eight in the Journal of Business Research, seven in Business Ethics Quarterly, and three in the Academy of Management Review. This means that these five journals account for 54% of all study publications (52 studies).

### 3.5 Articles' Research Impact (Citations)

Although Google Scholar does provide citation data, it alone is insufficient for gauging the significance of the reviews under consideration. Studies published in earlier years tend to be cited more frequently than those published later. Citations per year (CPY) = Citations / (2023-publication year) is used to account for the passage of time. The computed CPY appears reasonable, as the more recent publications are rewarded with a larger CPY than the older studies with the same number of citations. Software based on this algorithm is called "Harzing's Publish or Perish" and may be found at <https://harzing.com/resources/publish-or-perish>. In 2022, CPY was calculated using the same formula by Ibrahim et al. (2022) and Dumay et al. (2016). Table 2 displays the number of citations, citation years, and citations per year (CPY) for each work as reported by Google Scholar on February 1, 2024. Table 2 depicts a total of 7178 citations spread across 815 citation years, the 97 studies have an average total CPY of 8.81. In this context, public sector studies (10.2) have the highest citation average, followed by hybrid studies (8.5), and last, private sector studies have the lowest citation average (7.8).

In terms of total citations, Panel A of Table 2 (private sector studies) indicates that the three most cited studies include Xu et al. (2019), with a total of 277 citations; Van Vu et al. (2018), with a total of 218 citations; and Zhang (2018), with a total of 166 citations. These three studies contributed 36% of the citations in private sector studies and 9% of the total citations (the three sectors combined). Panel B (public sector studies) indicates that the three most cited studies are: Rodriguez et al. (2005), with a total of 926

**Table 1. Research impact by journal rankings\*.**

Serial Number	Journal	No. of articles	Total percentage	Academic Journal Guide 2021 ranking
1	Academy of Management Annals	1	1.0	4*
2	Academy of Management Journal	2	2.1	4*
3	Academy of Management Review	3	3.1	4*
4	Academy of Management Perspectives	2	2.1	4
5	British Journal of Management	1	1.0	4
6	Business Ethics Quarterly	7	7.2	4
7	Journal of Management Studies	1	1.0	4
8	Academy of Management Discoveries	1	1.0	3
9	Business and Society	8	8.2	3
10	European Management Review	4	4.1	3
11	Harvard Business Review	2	2.1	3
12	Journal of Business Ethics	26	26.8	3
13	Journal of Business Research	8	8.2	3
14	Journal of Management Inquiry	2	2.1	3
15	MIT Sloan Management Review	1	1.0	3
16	Business and Politics	1	1.0	2
17	Business Ethics	1	1.0	2
18	Business Horizons	2	2.1	2
19	Journal of Management and Organization	1	1.0	2
20	Review of Managerial Science	1	1.0	2
21	Scandinavian Journal of Management	1	1.0	2
22	Asian Journal of Management Cases	1	1.0	1
23	Business & Professional Ethics Journal	1	1.0	1
24	Cogent Business and Management	2	2.1	1
25	Economic and Business Review	1	1.0	1
26	FIIB Business Review	1	1.0	1
27	Journal of Contemporary Administration	1	1.0	1
28	Journal of Corporate Citizenship	1	1.0	1
29	Journal of Global Responsibility	1	1.0	1
30	Journal of Human Values	1	1.0	1
31	Journal of Management and Governance	2	2.1	1
32	Measuring Business Excellence	1	1.0	1
33	Problems and Perspectives in Management	1	1.0	1
34	RAE Revista de Administracao de Empresas	1	1.0	1
35	RAUSP Management Journal	1	1.0	1
36	Social Responsibility Journal	2	2.1	1
37	South Asian Journal of Business and Management Cases	1	1.0	1
38	Symphonya. Emerging Issues in Management	1	1.0	1
39	Vision	1	1.0	1
	Total	97	100%	

*Note.* \*Excludes book chapters, book series; includes editorials, reviews and opinions, replies, commentaries, opinions, viewpoints — where available.

citations; Doh et al. (2003), with a total of 467 citations; and Wang et al. (2018), with a total of 154 citations. These three studies contributed 63% of the public sector studies and 22% of the total studies combined. Panel C (hybrid

studies) indicates that the three most cited studies are: Ashforth et al. (2008), with a total of 858 citations; Misangyi et al. (2008), with a total of 702 citations; and Husted (1994), with a total of 231 citations. These three studies contributed

**Table 2. Impact of anticorruption research by Citations per Year (CPY) and Academic Journal Guide (AJG) 2021.**

Article	No. of citations*	Citation years (2024 publication year)	CPY**	AJG 2021
<b>Panel (A): Private Sector studies</b>				
Snell (1999)	75	25	3.0	4
Kim and Lee (2021)	11	3	3.7	3
Ryan (2005)	72	19	3.8	3
de Jong and Van Ees (2014)	29	10	2.9	3
Troisi et al. (2022)	21	2	10.5	3
Semenova (2023)	6	1	6.0	3
Liedong et al. (2023)	4	1	4.0	3
Ufere et al. (2020)	31	6	5.2	3
Xue et al. (2022)	27	2	13.5	3
Denisova-Schmidt and Prytula (2018)	19	6	3.2	2
Romero-Martínez and García-Muiña (2021)	22	3	7.3	3
Koprowski et al. (2021)	3	3	1.0	1
Cai et al. (2023)	3	1	3.0	3
Liu et al. (2018)	57	6	9.5	3
Hauser and Hogenacker (2014)	60	10	6.0	3
Werner et al. (2019)	10	5	2.0	3
Azim and Kluvers (2019)	36	5	7.2	3
Hauser (2019a)	131	5	26.2	3
Janney et al. (2009)	107	15	7.1	3
Jiang and Min (2023)	8	1	8.0	3
Wisler (2018)	31	6	5.2	3
Malan et al. (2022)	1	2	0.5	3
Sallemi et al. (2023a)	1	1	1.0	2
Sallemi et al. (2023b)	2	1	2.0	1
Mustaghis-ur-Rahman (2017)	0	7	0.0	1
Xu et al. (2019)	277	5	55.4	4*
Hess (2009)	117	15	7.8	3
Lindgreen (2004)	126	20	6.3	3
Ma et al. (2024)	0	1	0.0	3
Weismann et al. (2014)	43	10	4.3	3
Zhang (2018)	166	6	27.7	3
Park and Xiao (2021)	19	3	6.3	3
Jaeschke et al. (2018)	13	6	2.2	2
Ullah et al. (2019)	46	5	9.2	4
Slager (2017)	31	7	4.4	3
Van Vu et al. (2018)	218	6	36.3	3
Vu et al. (2024)	0	1	0.0	3
Issarawornrawanich and Wuttichindanon (2019)	26	5	5.2	1
Subtotal	1849	236	306.9	
<b>Panel (B): Public Sector studies</b>				
Fleming et al. (2017)	20	4	5.0	3
Windsor (2007)	103	17	6.1	3
Adeleye et al. (2020)	58	4	14.5	3
Chang et al. (2021)	55	3	18.3	3
Vaidya (2019)	13	5	2.6	3
Czap and Nur-tegin (2012)	6	12	0.5	2
Mehmood et al. (2021)	4	3	1.3	1
Monteduro et al. (2021)	12	3	4.0	1
Maslii et al. (2018)	11	6	1.8	1
Doh et al. (2003)	467	21	22.2	4
Salge and Karahanna (2018)	60	6	10.0	3

**Table 2. Continued.**

Article	No. of citations*	Citation years (2024 publication year)	CPY**	AJG 2021
Hauser et al. (2021)	33	3	11.0	3
Hossain and Kryzanowski (2021)	20	3	6.7	3
Adelopo and Rufai (2020)	31	4	7.8	3
Radin (2019)	5	5	1.0	1
Rodriguez et al. (2005)	926	19	48.7	4*
Healy and Ramanna (2013)	37	11	3.4	3
Husted (2002)	146	22	6.6	3
Wang et al. (2018)	154	6	25.7	3
Acheampong et al. (2023)	1	1	1.0	1
Borgonovi and Esposito (2017)	12	7	1.7	1
Apriliyanti et al. (2023)	3	1	3.0	4
Windsor and Getz (1999)	38	25	1.5	3
Lennerfors (2007)	75	18	4.2	3
Fritzen (2007)	32	17	1.9	1
Mensah (2014)	84	10	8.4	3
Barkemeyer et al. (2018)	60	6	10.0	3
Subtotal	2466	242	228.9	
<b>Panel (C): Hybrid studies</b>				
Castro et al. (2020)	100	4	25.0	4*
Earle et al. (2010)	108	14	7.7	4*
Ashforth et al. (2008)	858	16	53.6	4*
Misangyi et al. (2008)	702	16	43.9	4*
Wood and Wright (2015)	133	11	12.1	4
Dunfee and Baker (2005)	3	19	0.2	4
Ryan (2000)	55	24	2.3	4
Bodrock (2005)	7	19	0.4	3
Murphy (2021)	2	3	0.7	2
Muurlink and Macht (2020)	6	4	1.5	2
Damijan (2023)	2	1	2.0	1
Mehrotra et al. (2020)	2	4	0.5	1
Manning (2018)	6	6	1.0	1
Oquist (1999)	7	25	0.3	1
Husted (1994)	231	30	7.7	4
Weber and Getz (2004)	56	20	2.8	4
Pertiwi and Ainsworth (2021)	31	3	10.3	3
Windsor (2004)	76	20	3.8	4
Gillespie et al. (2020)	24	4	6.0	3
Petkoski et al. (2009)	26	15	1.7	3
Muratbekova-Touron and Umbetalijeva (2019)	1	5	0.2	1
Hauser (2019b)	6	5	1.2	1
O'Higgins (2006)	163	18	9.1	4
Getz (2006)	67	18	3.7	3
Chowdhury et al. (2017)	14	7	2.0	3
Posthuma (2022)	7	2	3.5	2
Lustrilanang et al. (2023)	5	1	5.0	1
Soares and Guarido Filho (2021)	0	3	0.0	1
Hoessle (2014)	13	10	1.3	1
Sari et al. (2021)	59	3	19.7	3
Sartor and Beamish (2020)	82	4	20.5	3
Perumal (2022)	11	3	3.7	1
Subtotal	2863	337	253.2	
Total	7178	815	789.0	

Notes. \*Number of citations as published by Google Scholar as of 1 February 2024.

\*\*CPY = Citations / (2023-Publication Year).

63% of the hybrid studies and 25% of the total studies combined. A key takeaway here is that while the private sector studies accounted for the most studies overall, they are the least cited in terms of total citations (1849). Hybrid studies received the highest number of citations (2863), followed by public sector studies (2466). Overall, of the nine most cited studies under the three sectoral categories, three are on Theme 1—the determinants of anticorruption (Ashforth et al., 2008; Misangyi et al., 2008; Xu et al., 2019) — two are on Theme 2—the socioeconomic consequences of anti-corruption (Doh et al., 2003; Husted, 1994) — and two are on Theme 3—anticorruption regulations/frameworks (Rodriguez et al., 2005; Wang et al., 2018). This may suggest that these three themes are important research areas where there has been research convergence, as confirmed by the number of studies on these themes.

Regarding CPY, Table 2 also illustrates the CPYs for the various sectors. Panel A (private sector studies) indicates that the three studies with the highest CPYs are: Xu et al. (2019), with a CPY of 55.4; Van Vu et al. (2018), with a CPY of 36.3; and Zhang (2018), with a CPY of 27.7. Panel B (public sector studies) indicates that the three studies with the highest CPYs are: Rodriguez et al. (2005), with a CPY of 48.7; Wang et al. (2018), with a CPY of 25.7; and Doh et al. (2003), with a CPY of 22.2. Panel C (hybrid studies) indicates that the three studies with the highest CPYs are: Ashforth et al. (2008), with a CPY of 53.6; Misangyi et al. (2008), with a CPY of 43.9; and Castro et al. (2020), with a CPY of 25.0. Recall that it was noted earlier that the CPY takes into account the effect of time, with the study by Castro et al. (2020) replacing Husted (1994), which has the third highest number of citations on hybrid studies, indicating the effect of time (years) in our CPY calculation, showing that the study has amassed high citations in a relatively short period of time.

### 3.6 Frequency Distribution of Studies by AC Disclosure/Reporting Method

Fig. 2 illustrates the distribution of studies according to the various AC disclosure/reporting methods employed and the sectors in which the studies were published. As indicated in Fig. 2, a total of 11 studies employed the disclosure/reporting method. Fig. 2 further indicates that three (Barkemeyer et al., 2018; Fritzen, 2007; Mensah, 2014) are in the public and three (Perumal, 2022; Sari et al., 2021; Sartor and Beamish, 2020) in the hybrid sectors. The remaining five are in the private sector (Issarawornrawanich and Wuttichindanon, 2019; Slager, 2017; Ullah et al., 2019; Van Vu et al., 2018; Vu et al., 2024).

In terms of the actual disclosure/reporting methods used by these studies, archival analysis (5) (Barkemeyer et al., 2018; Mensah, 2014; Ullah et al., 2019) contributed the most (5). Together with survey analysis (2) (Van Vu et al., 2018; Vu et al., 2024), this represents 64% of the total disclosure/reporting methods used (7 out of 11). Slager

(2017) employed content analysis, Fritzen (2007) utilised an analytical framework, Issarawornrawanich and Wuttichindanon (2019) employed disclosure analysis, and Perumal (2022) used corruption measurements. Thus, it can be concluded that the archival analysis method is the primary method used in AC disclosure/reporting studies.

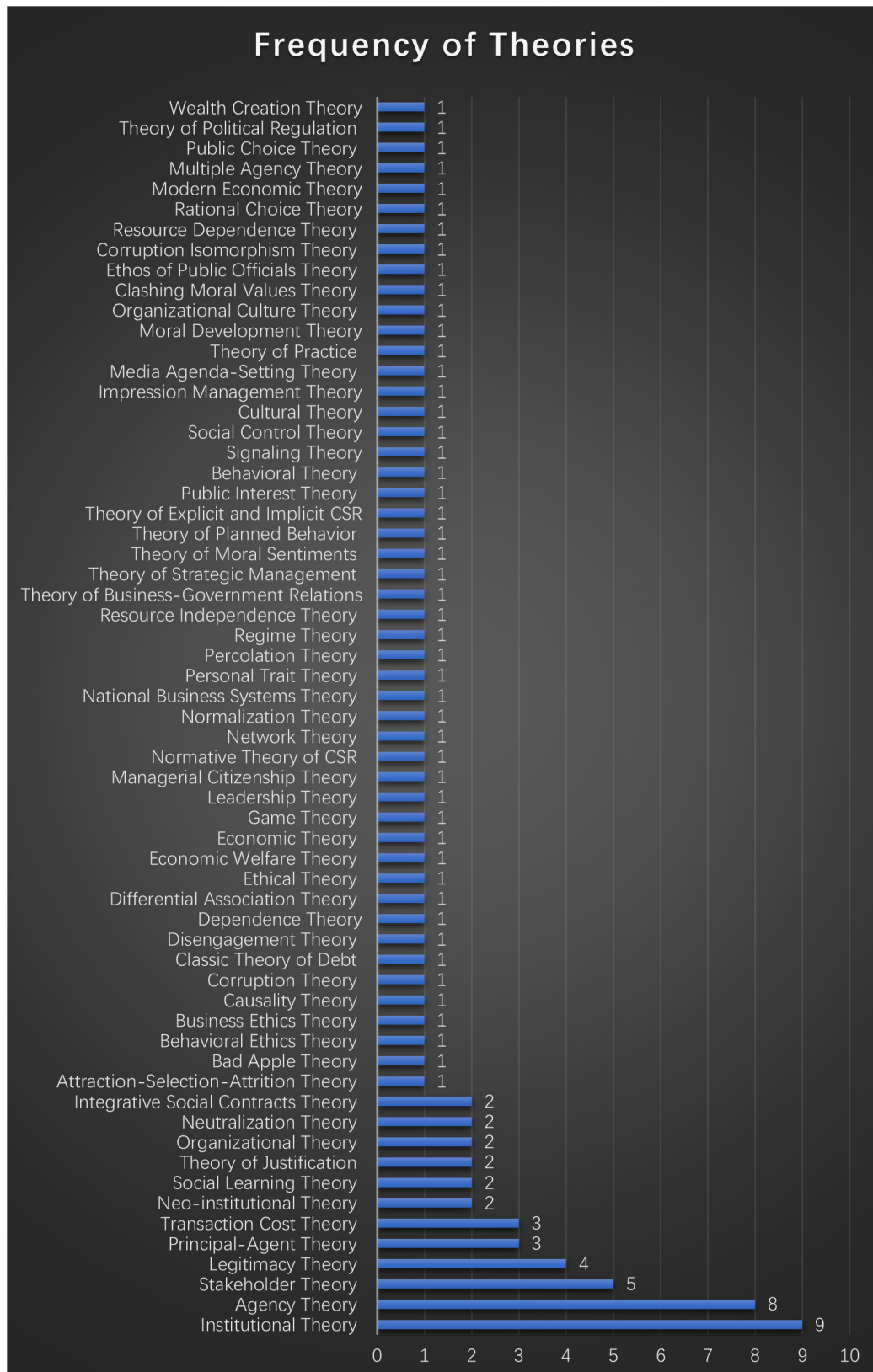
### 3.7 Frequency Distribution of Theories

Sixty-one theories are represented in Fig. 3 (which is based on the review studies); they appear 228 times throughout the 97 studies. A majority of the studies linked their research to theories, especially institutional, stakeholder, and agency theories, as indicated in Fig. 3.

Only six theories have appeared more than twice in AC studies, as illustrated in Fig. 3. In this context, as expected, institutional, agency, and stakeholder theories are the three theories most commonly used in AC studies. This appears to be the case, considering that these theories, including ethics, CSR, and management theories, are used to make sense of various practical and theoretical issues. What is impressive in this field of research is the number of other emerging theories that have been used. In this context, the review reveals that more than forty infrequently used theories have been employed at least once in the reviewed studies. This suggests that the research topics in this field are diverse and continually evolving.

In the 97 studies, institutional, agency, and stakeholder/legitimacy perspectives appear not only as labels but also as interrelated mechanisms that elucidate the conditions under which AC is effective. Institutional theory conceptualises deterrence through formal regulations, oversight mechanisms, and punitive measures. Its application is most evident when scholars evaluate the existence and efficacy of frameworks, administrative competence, and preventive instruments, particularly in public sector contexts, demonstrating that symbolic adoption, devoid of reliable enforcement, produces minimal impact. Agency theory is used to identify principal-agent frictions and the governance tools that make controls “bite”, such as board supervision, aligning incentives, audits, and giving out decision-making powers. Agency logic is employed in compliance studies to demonstrate that compliance levels are influenced by the quality of governance, the strength of enforcement, and the incentives available. In SOE environments, political involvement is a common example of agency distortion. Stakeholder legitimacy theory emerges in contexts characterised by openness, disclosure, and civil society oversight. Authors investigate how reporting methods, rhetorical strategies, and market or reputational constraints (as opposed to mere rule existence) either reinforce or undermine AC commitments.

The research utilises these frameworks to illuminate variations in results that “frequency counts” alone fail to capture. Robust regulations falter in contexts of non-credible governance (institutional–agency misalignment)



**Fig. 3. The frequency distribution and theoretical implications of theories in the AC review studies.** AC, anticorruption; CSR, corporate social responsibility.

or where political affiliations diminish disclosure pressure (institutional/stakeholder conflict). Repeatedly established

boundary conditions—such as capacity, political connections, sector, and ownership (e.g., SOEs)—explain many

of the mixed results. In line with our introduction, the best integrative publications explicitly merge the three lenses to analyse determinants, frameworks, compliance, measurement, and disclosure, rather than viewing them as isolated entities. This also prompts a transition from descriptive to theory-driven evaluation, as numerous contributions frame indexes and models, as well as disclosure metrics, as foundational elements that demonstrate implementation credibility (rather than mere afterthoughts). This connects institutional measures to the quality of agency governance and stakeholder transparency. The summary of the review highlights that institutional and agency processes are mutually reinforcing, while stakeholder factors validate and sustain them over time. We apply this analytical framework throughout this study's findings and objectives.

### 3.8 Anticorruption Research by Country

Table 3 shows the AC studies per developed and developing countries. These distinctions and categorizations were made using data from the 2022 United Nations World Economic Situation (United Nations, 2022) and Prospects report. Before anything else, AC has been examined 1181 times in 151 countries. As illustrated in Panel A of Table 3, AC was examined 407 times (34%) in 36 developed countries, while, as depicted in Panel B of Table 3, it was examined 774 times (66%) in 115 developing countries. Further, as shown in Panel A of Table 3, Germany (34) has the highest number of AC studies in developed countries, followed by Canada, Italy, and the US with 24 studies. Malta and Slovakia had one study each. The United Kingdom (UK) and Japan had 20 studies each. Therefore, it can be concluded that the most developed countries have been researched to a fair extent.

Panel A further indicates that the European region is the leader in AC research in developed countries, with six countries (Germany, Netherlands, France, Italy, Sweden, and the UK) contributing a total of 34% (139 out of 407) of studies in developed countries, with the remaining 30 countries contributing 268 (66%) studies. Panel B also shows that the Asian region is a leader in AC research in developing countries, with China (47), India (32), and Malaysia (28) contributing the highest individual AC studies in developing countries. Nigeria (20) and South Africa (20) are the two African countries with the highest number of individual studies.

### 3.9 Thematic Results

In this section, we synthesise results from 97 studies that fall into six groups. The thematic results are interpreted through three complementary viewpoints evident from the reviewed studies: institutional (rules, monitoring, and sanctions), agency (principal-agent relationships and governance mechanisms), and stakeholder/legitimacy (transparency, disclosure, and civil-society scrutiny). This map illustrates how institutional controls deter misconduct,

govern the allocation of incentives and decision rights to establish the credibility of controls (agency), and why external expectations and information flows either reinforce or undermine AC commitments (stakeholder/legitimacy). Our application of this scaffold is consistent across determinants, frameworks, compliance, indexes/models, and disclosure. All six themes employ a dual-level description of anticorruption as described in the introductory section, encompassing both individual behaviour and organisationally coordinated strategies across public, private, and hybrid contexts.

#### 3.9.1 Theme (1): Determinants of Anticorruption in the Private, Public and Hybrid Sectors

The first category of studies, determinants of AC, deals with how AC should be constituted, the need for AC studies, and how AC came into being (nature and history) (Mehmood et al., 2021; Murphy, 2021). Thirty-five studies looking at different aspects of AC in the private (12), public (9), and hybrid (14) sectors are grouped together in this section.

Evidence converges on three interrelated levers: formal practices and controls, behavioural and cultural norms, and transparency and oversight. Accordingly, studies published in *Management Revue* demonstrate that clan-type, value-based governance and intrinsic motivation can effectively restrain opportunism more effectively than merely control-based systems (Inauen et al., 2010). In private contexts, institutional controls and governance mechanisms mitigate risk but become ineffective when elites gain advantages or transparency is limited (de Jong and Van Ees, 2014; Liedong et al., 2023; Romero-Martínez and García-Muiña, 2021; Ryan, 2005; Troisi et al., 2022; Ufere et al., 2020; Xue et al., 2022). Empirical studies suggest that collective norms, leader orchestration, and individual preferences can supersede policy, distinguishing between self-serving and group-serving abuses of power and highlighting policy limitations when corruption originates from leadership (Denisova-Schmidt and Prytula, 2018). Research that connects practices and behaviour suggests that political connections of the board diminish voluntary accounting disclosure and increase information asymmetry, corroborating previous findings on executive orchestration (Koprowski et al., 2021). In public contexts, the majority of work is institutional, comprising frameworks, tools, and preventive capacity, shaped by administrative strength, with scant behavioural evidence (Czap and Nur-Tegin, 2012; Maslii et al., 2018; Mehmood et al., 2021; Ufere et al., 2020; Windsor, 2007). Moral awareness and behaviour are shaped by institutional logics, which also affect how corruption risks are viewed and accepted (Kent and van Liempd, 2021). Hybrid evidence synthesises insights from across sectors: practice-oriented and review studies delineate mechanisms, while education enhances moral awareness and problem identification. Non-Governmental Or-

**Table 3. Country representation in anticorruption research\*.**

Serial Number	Country/Region	Times mentioned	Percentage of total
<b>Panel (A): Developed Countries</b>			
1	Australia	10	0.8
2	Austria	6	0.5
3	Belgium	6	0.5
4	Bulgaria	9	0.8
5	Canada	24	2.0
6	Croatia	8	0.7
7	Cyprus	4	0.3
8	Czech Republic	12	1.0
9	Denmark	16	1.4
10	Estonia	5	0.4
11	Finland	9	0.8
12	France	23	1.9
13	Germany	34	2.9
14	Greece	10	0.8
15	Hungary	8	0.7
16	Iceland	3	0.3
17	Ireland	13	1.1
18	Italy	24	2.0
19	Japan	20	1.7
20	Latvia	4	0.3
21	Lithuania	2	0.2
22	Luxembourg	3	0.3
23	Malta	1	0.1
24	Netherlands	18	1.5
25	New Zealand	7	0.6
26	Norway	12	1.0
27	Poland	11	0.9
28	Portugal	6	0.5
29	Romania	6	0.5
30	Slovakia	1	0.1
31	Slovenia	8	0.7
32	Spain	8	0.7
33	Sweden	20	1.7
34	Switzerland	12	1.0
35	UK	20	1.7
36	US	24	2.0
	Sub-total	407	34.5
<b>Panel (B): Emerging and Developing Countries</b>			
37	Albania	5	0.4
38	Algeria	2	0.2
39	Angola	9	0.8
40	Argentina	25	2.1
41	Armenia	3	0.3
42	Andorra	10	0.8
43	Azerbaijan	3	0.3
44	Bahrain	7	0.6
45	Bangladesh	7	0.6
46	Barbados	1	0.1
47	Belarus	3	0.3
48	Benin	3	0.3
49	Bolivia	6	0.5
50	Bosnia	2	0.2
51	Brazil	21	1.8
52	Brunei	2	0.2
53	Burkina Faso	2	0.2

**Table 3. Continued.**

Serial Number	Country/Region	Times mentioned	Percentage of total
54	Burundi	3	0.3
55	Cabo Verde	3	0.3
56	Cameroon	8	0.7
57	Central African Republic	2	0.2
58	Chad	3	0.3
59	Chile	11	0.9
60	China	47	4.0
61	Colombia	7	0.6
62	Comoros	1	0.1
63	Congo	3	0.3
64	Costa Rica	4	0.3
65	Cuba	2	0.2
66	Djibouti	3	0.3
67	Dominican Republic	4	0.3
68	DRC Congo	6	0.5
69	Ecuador	7	0.6
70	Egypt	11	0.9
71	Eritrea	2	0.2
72	Equatorial Guinea	2	0.2
73	Ethiopia	4	0.3
74	Gabon	2	0.2
75	Gambia	2	0.2
76	Georgia	5	0.4
77	Ghana	9	0.8
78	Guinea	2	0.2
79	Guinea-Bissau	1	0.1
80	Guyana	1	0.1
81	Haiti	2	0.2
82	Honduras	4	0.3
83	Hong Kong, China	17	1.4
84	India	32	2.7
85	Indonesia	15	1.3
86	Iran	5	0.4
87	Iraq	4	0.3
88	Jamaica	2	0.2
89	Jordan	8	0.7
90	Kazakhstan	8	0.7
91	Kenya	11	0.9
92	Korea	20	1.7
93	Kuwait	4	0.3
94	Lebanon	2	0.2
95	Lesotho	5	0.4
96	Liberia	1	0.1
97	Libya	2	0.2
98	Madagascar	2	0.2
99	Malawi	5	0.4
100	Malaysia	28	2.4
101	Moldova	2	0.2
102	Mali	5	0.4
103	Mauritania	4	0.3
104	Mauritius	3	0.3
105	Mexico	25	2.1
106	Morocco	3	0.3
107	Mozambique	8	0.7

**Table 3. Continued.**

Serial Number	Country/Region	Times mentioned	Percentage of total
108	Myanmar	6	0.5
109	Namibia	5	0.4
110	Nepal	1	0.1
111	Nicaragua	6	0.5
112	Niger	2	0.2
113	Nigeria	20	1.7
114	Pakistan	8	0.7
115	Panama	7	0.6
116	Papua New Guinea	1	0.1
117	Paraguay	3	0.3
118	Peru	5	0.4
119	Qatar	6	0.5
120	Russia	37	3.1
121	Rwanda	6	0.5
122	Sao Tome and Principe	1	0.1
123	Saudi Arabia	6	0.5
124	Senegal	4	0.3
125	Serbia	4	0.3
126	Sierra Leone	4	0.3
127	Singapore	11	0.9
128	Somalia	1	0.1
129	South Africa	20	1.7
130	Sri Lanka	2	0.2
131	Sudan	5	0.4
132	Syrian Arab Republic	2	0.2
133	Taiwan, China	10	0.8
134	Tajikistan	2	0.2
135	Tanzania	6	0.5
136	Thailand	12	1.0
137	Togo	2	0.2
138	Trinidad	2	0.2
139	Tunisia	5	0.4
140	Turkey	15	1.3
141	UAE	5	0.4
142	Uganda	5	0.4
143	Ukraine	8	0.7
144	Uruguay	4	0.3
145	Uzbekistan	1	0.1
146	Venezuela	6	0.5
147	Viet Nam	10	0.8
148	Yemen	3	0.3
149	Yugoslavia	1	0.1
150	Zambia	6	0.5
151	Zimbabwe	5	0.4
	sub-total	774	65.5
	Total	1181	100.0

*Note.* \* The country classification is based on the Country Classification by the United Nations World Economic Situation and Prospects 2022 (United Nations, 2022). It should be noted that the figures refer to the number of times that each country is examined and not necessarily the number of articles covered in the review; most of the countries were part of cross-country review studies. The study of Ullah et al. (2019) explored international evidence on the determinants of organisational ethical vulnerability on a sample of 253 firms that were involved in ethical misconduct and compared them with a matched sample of the same number of firms from 28 different countries; and Radin (2019) focused on the effect of anticorruption policies on social and political trust in 33 countries. The countries are sorted alphabetically in the table. UK, United Kingdom; US, United States; UAE, United Arab Emirates; DRC, Democratic Republic of the Congo.

ganisation (NGO) strategies that expand stakeholder access to information disrupt entrenched systems (Ashforth et al., 2008; Castro et al., 2020; Damijan, 2023; Dunfee and Baker, 2005; Manning, 2018; Mehrotra et al., 2020; Misangyi et al., 2008; Murphy, 2021; Muurlink and Macht, 2020). In general, multi-faceted, synergistic interventions surpass individual techniques (Mehmood et al., 2021; Murphy, 2021). From a theory-of-the-firm perspective, CSR-based anticorruption commitments risk remaining symbolic unless responsibility is operationalised through enforceable governance and incentive structures.

### 3.9.2 Theme (2): Socioeconomic Consequences of Anticorruption

As described previously, the second category of studies, socioeconomic consequences of AC, examines the socioeconomic implications of AC practices, as well as the socioeconomic consequences of disclosing or reporting by organisations (Hossain and Kryzanowski, 2021; Pertiwi and Ainsworth, 2021). Eleven studies looking at different aspects of AC in the private (2), public (6), and hybrid (3) sectors are grouped together in this section.

In terms of the socioeconomic consequences of anticorruption, research has established a correlation between corruption and AC intensity and firm outcomes and system performance. Cleaner environments are associated with more consistent earnings and easier financing, whereas political corruption and weak public controls distort markets and public value (Hossain and Kryzanowski, 2021; Pertiwi and Ainsworth, 2021). In the private sector, corruption is associated with earnings management and trade credit frictions (Cai et al., 2023). In the public sector, government practices and political corruption are linked to international participation and service outcomes (Doh et al., 2003; Hossain and Kryzanowski, 2021; Radin, 2019; Salge and Karahanna, 2018). Hybrid and conceptual pieces demonstrate that institutional capacity mediates impacts, including in e-commerce, and that meanings and channels vary by setting (Husted, 1994; Pertiwi and Ainsworth, 2021; Weber and Getz, 2004). Crises often represent the manifestation of unresolved ethical and governance vulnerabilities, rather than stand-alone failures, as weaknesses in the implementation of anticorruption build up over time and are exposed through economic, organisational, or political shocks.

### 3.9.3 Theme (3): Anticorruption Regulations and Frameworks

As previously described, the third category of studies AC regulations and frameworks delve into existing and proposed AC regulations and frameworks (Acheampong et al., 2023; Jiang and Min, 2023; Muratbekova-Touron and Umbetalijeva, 2019). Twenty-three studies looked at different aspects of AC in the private (12), public (6), and hybrid (5) sectors, which are grouped together in this section.

The success of anticorruption rules and frameworks depends on the quality of implementation, monitoring, and incentives; mere symbolic adoption results in minimal change, while culture and informal networks influence outcomes (Acheampong et al., 2023; Jiang and Min, 2023; Muratbekova-Touron and Umbetalijeva, 2019). CSR-focused anticorruption frameworks only become popular when they are incorporated into internal compliance systems and Human Resource Management (HRM) practices (Lis, 2012). Privatesector research underscores the significance of preventive and control mechanisms, alongside ethical practices, demonstrating enhanced efficacy when integrated within governance frameworks and subjected to auditing (Azim and Kluvers, 2019; Hauser and Hogenacker, 2014; Jiang and Min, 2023; Malan et al., 2022; Mustaghisur-Rahman, 2017; Sallemi et al., 2023a; Sallemi et al., 2023b; Werner et al., 2019; Xu et al., 2019). Public sector employment emphasises governmental structures and international accords, the significance of culture, and increasing civic engagement (Acheampong et al., 2023; cf. Castro et al., 2020; Healy and Ramanna, 2013; Husted, 2002; Wang et al., 2018). Hybrid contributions integrate education-focused institutional practices with HR Management insights, illustrating how informal networks influence tendering processes (Gillespie et al., 2020; Muratbekova-Touron and Umbetalijeva, 2019; Windsor, 2004).

### 3.9.4 Theme (4): Compliance With Anticorruption Regulations and Frameworks

As indicated earlier, the fourth category of studies, compliance with AC regulations and frameworks, deals with organisational compliance with AC regulations and frameworks (Apriliyanti et al., 2023; Lustrilanang et al., 2023; Park and Xiao, 2021). Seventeen studies, looking at different aspects of AC in the private (7), public (3), and hybrid (7) sectors are grouped together in this section.

Compliance with regulations or frameworks is inconsistent and dependent on the quality of governance, the level of enforcement, and the presence of incentives (Apriliyanti et al., 2023; Lustrilanang et al., 2023; Park and Xiao, 2021). In the private sector, transnational challenges endure. Discussions regarding Foreign Corrupt Practices Act (FCPA) actions suggest that diminished governance is associated with more negative, intricate, and less conservative language prior to prosecution, whereas enhanced governance corresponds with clearer, more straightforward disclosures (Jaeschke et al., 2018; Ma et al., 2024; Park and Xiao, 2021). Public sector research, including the exclusive study of SOEs, reveals intricate principal-agent dynamics and the possibility of political influence on managers, particularly in emerging economies (Apriliyanti et al., 2023; Ivy, 2013; Windsor and Getz, 1999). Hybrid work delineates responsibilities for individuals and organisations in facilitating compliance and identifies punitive, market, competitive, and cultural enforcement mechanisms (Chowdhury et

al., 2017; Getz, 2006; Hoessle, 2014; Lustrilanang et al., 2023; Posthuma, 2022; Soares and Guarido Filho, 2021).

### 3.9.5 Theme (5): Anticorruption Index and Models

As previously noted, the fifth category of studies, AC index and models, deals with proposed measurement methods as well as established and proposed measurement tools and indexes for making sense of AC disclosure and reporting (Fritzen, 2007; Ullah et al., 2019). This section groups together three studies that examine different aspects of AC in the private (2), public (1), and hybrid (0) sectors.

Indexes/models are limited, yet essential. Contributions from the private sector differentiate AC risk perceptions and introduce an ethical-vulnerability model that connects inadequate regulation and governance with recent losses, corroborated by samples from unethical firms (Slager, 2017; Ullah et al., 2019). Accountability demands in public sector employment are associated with performance evaluation functions and data systems, while informal practices, insufficient incentives, and blind spots that hinder quantification are recognised (Fritzen, 2007).

### 3.9.6 Theme (6): Anticorruption Disclosure and Reporting

Transparency only improves accountability when stakeholders are able to process and act upon disclosed information, according to experimental evidence. As detailed earlier, AC disclosure and reporting deals primarily with empirical studies on the subject (Barkemeyer et al., 2018; Perumal, 2022; Vu et al., 2024). Eight studies looking at different aspects of AC in the private (3), public (2), and hybrid (3) sectors are grouped together in this section. We discussed these studies in a different context in Section 3.4.

Ultimately, disclosure and reporting are acknowledged within CSR although they are influenced by incentives and circumstances. Management Revue scholarship also emphasises the rhetorical strategies that CSR, and by extension anticorruption, reports employ to (re)establish stakeholder trust and legitimacy (Hermann, 2019). In private contexts, anticorruption is a fundamental area of corporate social responsibility. The severity and kind of bribery, not merely its existence, impact performance, while improved local business environments diminish bribery among formal enterprises (Issarawornrawanich and Wuttichindanon, 2019; Van Vu et al., 2018; Vu et al., 2024). Evidence from the public sector indicates tenuous, independent correlations between culture or religion and perceived corruption, after controlling for variables, although codes in underdeveloped nations often reflect national standards, underscoring the limitations of private governance in isolation (Barkemeyer et al., 2018; Mensah, 2014). Hybrid studies indicate that corruption levels influence multinational corporation entry modes, whereas legal and reputational risks, along with impression management, determine the extent of anticorruption reporting (Perumal, 2022).

### 3.10 Anticorruption Research in Private Versus Public Versus Hybrid Sectors

Our analysis above revealed dissimilarities among private, public, and hybrid studies. To begin with, there is a dearth of research that analyses the textual features in the three sectors. In this regard, only one study was conducted using disclosure analysis in the private sector with none in the public and hybrid sectors. This seems absurd considering that content, thematic or disclosure analysis should be one of the main methodologies in this field for exploring corruption practices. The paucity of this kind of research appears to suggest that there is a research area to be tapped.

With regard to the six themes, the three sectors have done well in terms of studies conducted over the years. Compared to the hybrid sector (14) and the private sector (12), it appears there is a paucity of research on the determinants of anticorruption (Theme 1) in the public sector (nine). The last studies were published in 2021, while the private and public sectors have studies published in 2023. The opposite is the case when it comes to studies on the socioeconomic consequences of anticorruption (Theme 2). Here, the public sector has the most studies (six), while the private sector has two, the hybrid three. Theme 3 (anticorruption regulations and frameworks) shows that most studies are in the private sector (12), while the public (6) and hybrid (5) have fewer studies. While the latest studies on the private and public sectors appeared in 2023, there appears to be a paucity of research on the hybrid sector, with the latest study published in 2020. With regard to Theme 4 (compliance with anticorruption regulations and frameworks), there is a paucity of studies in the public sector (3), even though the latest study appeared in 2023. The public and the hybrid sectors both have seven studies, with the latest studies appearing in 2023.

Theme 5 (anticorruption index or model) has the least number of studies compared to the other themes. There is no study on the hybrid sector, while there were two on the private and one on the public sector. What this appears to suggest is a paucity of research on indexes or models with which corruption may be measured. The total number of studies on Theme 6 (anticorruption reporting and disclosure) appears to confirm this. On Theme 6, it may be concluded that there is a general paucity of research on all three sectors, with the private and hybrid sectors having three studies each and the public sector having two studies. The key point here is that the latest study on the public sector (2018) is five years old, which appears to indicate that there may be a paucity of research in this sector compared to the private and public sectors, where the latest studies were published in 2023 and 2021, respectively. While a majority of the studies are on developing countries, there appears to be a paucity of research on the causes and effects of corruption in developing countries (Vaidya, 2019). This seems to suggest that developing countries are assumed to be bound to be corrupt, without attempting to document new evidence

in this regard (Vaidya, 2019). Thus, future research convergence is encouraged on this topic.

A key point to note here is that, unsurprisingly, our review indicates that most of the studies are from developing countries. This has implications for future research. While we acknowledge that AC issues may be prevalent in developing countries for various reasons, including that these countries face high levels of corruption, more research is needed in the private and hybrid sectors, especially in the private sector with regard to listed companies. Small and Medium Scale (SME)-focused Corporate Social Responsibility (CSR) research indicates that smaller, non-listed companies face fundamentally different governance and legitimacy pressures.

#### 4. Implications of the Study

This comprehensive review has several implications for various stakeholders, including students, academics, policymakers, researchers, and other interested parties. There are several ways in which academics, students, and researchers can collectively contribute to further stimulating research in this field. Theoretically, our synthesis demonstrates that institutional and agency mechanisms are mutually reinforcing. Formal rules serve as a deterrent only when governance enhances the credibility of monitoring and aligns incentives. Stakeholder or legitimacy forces (such as disclosure and scrutiny) function as external validators maintaining implementation. This three-lens scaffold also elucidates contradictory findings, such as strong rules but weak effects when political relations mute disclosure, and identifies boundary conditions (capacity, sector, ownership). We encourage studies to report context relevant to each lens, design measures that capture the dynamics of transparency, governance quality, and implementation credibility, and articulate ex-ante how these lenses are combined.

In this regard, it appears that there are avenues for theory testing within this research field. Initially, one could evaluate bridging hypotheses that illustrate the complementarity between institutions and agency (where controls inhibit due to governance redistributing discretion and enhancing oversight) and ascertain when stakeholder pressures either intensify or replace inadequate formal enforcement (Block et al., 2025). Second, it is recommended to conduct boundary-condition tests that manipulate administrative capability, political affiliations, sector, and SOE status to elucidate cross-context inconsistencies (RQ2). Third, link theory to measurement by employing indexes or models as practical proxies for the credibility and transparency of implementation—considering data systems as foundational to theory rather than a secondary consideration (Fritzen, 2007). Fourth, implement multi-tiered, longitudinal frameworks to examine how organisational governance mediates national regulations and how disclosure dynamics

develop following regulatory alterations (Block et al., 2025; Ullah et al., 2019), hence directly furthering RQ1–RQ3.

Although there are still gaps on Themes 5 (measurement/indexes) and 6 (disclosure/reporting), our synthesis shows encouraging convergence on Themes 1–4 (determinants, socio-economic consequences, regulations/frameworks, and governance mechanisms). We translate the information into specific, testable actions for academics, regulators/standard setters, and organisations, enabling them to go beyond general recommendations.

##### 4.1 Create a Practical Toolkit for Measuring AntiCorruption (AC) (Theme 5)

Three levers—formal controls, behavioural/cultural norms, and transparency/oversight—are regularly highlighted in findings throughout Themes 1–4, although there are few comparable measures. We suggest implementing Theme 5 through a phased program: (i) Conceptual specification—define AC constructs directly from convergent determinants in Themes 1–4; (ii) Indicator set—assemble observable items from publicly available sources (e.g., policies, training coverage, hotline activity, time-to-resolution, and third-party risk procedures); (iii) Scoring & validation—use a sector sample to test a weighted index and report reliability/validity statistics; (iv) Iteration—refine weights with panels of experts and stakeholders. Instead of beginning from scratch, this effort should expand on new concepts in AC measurement that have already been mentioned in the literature (Perumal, 2022). The deliverable should be an AC Index and Codebook that is publicly available for replication and expansion.

##### 4.2 Improve AC Disclosure (Theme 6) From Presence to Quality

Despite the clear data opportunity, our examination reveals no systematic analysis of AC content in annual or integrated reports. Level A (existence: does the report include AC policies, processes, incidents, and remediation?), and Level B (quality: specificity, key performance indicators (KPIs), external assurance, and comparability year-over-year) comprise our proposed two-level disclosure rubric. Techniques for challenging greenwashing and philanthropic accounting, such as comparing symbolic and substantive disclosure and comparing claims with actions and results, can be modified for use in AC narratives. The deliverable would be a verified AC Disclosure Score that identifies possible “AC-washing” and permits cross-firm and cross-country comparisons.

##### 4.3 Address the Gap Between the Public and Private Sectors in AC Frameworks (Theme 3)

There is less research on laws and frameworks in the public sector (6) compared to the private sector (12). In order to improve comparability and enforcement, regulators and standard-setters should give priority to public sector

and SOE-specific AC advice, particularly in environments with high levels of corruption. They should also connect national regulations with established international AC frameworks. Useful actions include requiring risk-based third-party due diligence for SOEs, integrating AC controls into procurement regulations, and standardising incident tracking and disclosure procedures throughout ministries and SOEs. The deliverable could be a model public sector/SOE AC code that includes templates for disclosure, reporting lines, and minimal controls.

#### *4.4 Make AC Disclosure a Mandate of Corporation Law and Listing Codes*

By including AC reporting into national and corporate governance regulations, governance regulators can encourage adoption. It is recommended to include a section on “Directors’ Discussion & Analysis” that (a) maps AC risks, (b) enumerates controls and training coverage, (c) reports incidents and remediation, and (d) provides assurance status is mandatory for publicly traded companies and SOEs. This aligns with the literature’s recommendations for more precise frameworks (Koprowski et al., 2021; Perumal, 2022) and the development of global disclosure organisations (such as the Global Reporting Initiative in related fields). The deliverable would be an AC Reporting Schedule with minimum KPIs and assurance objectives that are linked to governance codes.

#### *4.5 Use Leadership Accountability to Anchor Implementation (Theme 2)*

The classic work on authority and ethical obedience, as well as evidence of the socio-economic consequences of corruption (Theme 2), emphasise that tone at the top matters; formal policies operate poorly when corrupt cues come from the top. Therefore, in addition to independent board-level oversight, policymakers and boards should tie executive assessment and compensation to measurable AC outcomes (such as substantiated cases per 1000 employees; resolution timelines; and third-party audit coverage). The deliverable would be yearly disclosures of board-approved AC KPIs linked to performance contracts.

#### *4.6 A Well-Coordinated Agenda for Research and Practice.*

In order for instruments (indexes, rubrics, and KPIs) to be (i) theoretically grounded in Themes 1–4, (ii) feasible with the data at hand, and (iii) auditable across jurisdictions, academics should not only test compliance ex post, but also co-design standards with managers and standard setters, particularly around Themes 5 and 6. This partnership would strengthen future reporting and regulation by facilitating comparative analysis and improving uniform implementation.

All things considered, stakeholders should (i) operationalise AC constructs into an Index (Theme 5), (ii) adopt

a quality-focused Disclosure Score (Theme 6), (iii) issue frameworks relevant to the public sector or SOE (Theme 3), and (iv) link leadership incentives to quantifiable AC outcomes (Theme 2). Researchers can validate instruments, managers can provide reliable data, and standard setters can provide the framework. When combined, these actions transform the convergent evidence from the review into comparable, actionable, and legally binding practices.

## **5. Literature Gaps and Research Agenda**

This study provides a comprehensive review of AC literature in ethics, CSR, and management journals, highlighting what has been covered, especially with regard to topics/areas (themes). Researchers working in this field should be commended for their excellent work in terms of coverage, although further improvements are needed. It appears there is no internationally recognised anticorruption reporting or disclosure framework, or perhaps studies have not been conducted in this regard. Further, research convergence in this field rarely investigates the importance of developing an international AC framework. As previously indicated, an internationally recognised framework for AC will surely result in additional research convergence on new topics and further enhance the relevance of academics and researchers alike, both in formulating AC policies and in the development of frameworks and regulations. In this context, as is usually the case in some research settings, such as accounting, it is common that academics and researchers are drafted into a development committee. This often paves the way for additional studies to investigate what should be included and even how standard-setters, other regulators, corporate managers, stock market participants, and other stakeholders view the proposed framework or what is included in the draft.

In line with the socioeconomic consequences of AC, and given the paucity of research noted in the review, it would be interesting to conduct private sector research into the socioeconomic implications of AC. Here, various topics, ranging from company failures to a decline in share price, may be investigated. Perhaps, in terms of further research convergence, as previously indicated, the main attention should be on Themes 5 (anticorruption index and models) and 6 (anticorruption disclosure and reporting). This partly accounts for the reason why we commence our discussion in this section with the importance of developing an internationally recognised anticorruption framework, which may be used in making sense of organisational reporting. As previously noted, these two themes have the lowest number of studies of all six themes, representing 3.1% and 8.2% of the total studies, respectively. What is clear here is that numerous topics have not been covered, and we are of the opinion that the lack of recognised indexes and models may have contributed to this. Perhaps, then, a starting point here will be researching the best possible ways to attempt, in addition to the international

frameworks highlighted above, developing indexes or models that may be used in making sense of anticorruption in organisational reporting. Doing this will also ensure improved research convergence on anticorruption reporting and disclosure (Theme 6). This should lead to indexes or models with which to make sense of organisational reporting as contained in annual, integrated, sustainability, and other relevant reports with which corrupt practices in organisations may be uncovered.

On a general note, there is a need to increase public sector studies if the numbers are compared to private sector studies. The same applies to hybrid studies when compared to private sector ones. Additionally, it appears that there is a lack of recent hybrid and public sector studies compared to private sector studies on several fronts, requiring convergence on various topics.

In this context, as previously noted, a juicy research area in the public sector relates to SOEs, partly for the reason that SOEs appear to constitute the main area of corruption in the public sector compared to the core public sector parastatals and ministries and departments. In this regard, although the latest studies in the three sectors are in 2023. Two studies were published in 2023 in each of the public and hybrid sectors, while nine were published in the private sector. Before then, three studies were published in the private sector in 2022, none in the public sector, and one in the hybrid sector. The earliest study was published in the hybrid sector in 1994, followed by two (one in the public and one in the private) studies in 1999. Thus, further research convergence is also encouraged in this regard. As with our discussion on the paucity of research on Themes 5 (anticorruption indexes and models) and 6 (anticorruption disclosure and reporting), careful checks indicate that research in these themes is fairly recent, especially with regard to Theme 5, with the first study only appearing in 2017 and the first study on Theme 6 appearing in 2014. Another important issue to note is that the latest study on Theme 6 appeared in 2019. This is worrying considering the importance of research in this theme to accelerating research convergence in the important area of AC disclosure and reporting (Theme 6), as noted earlier. In terms of the paucity of recent research, Theme 2 (socioeconomic consequences of anticorruption) is the other theme which may need more research, with the latest study appearing in 2021.

Also, the fact that 66% of AC studies focus on developing countries and the remaining 34% on developed nations, as indicated in Table 3, may indicate more research in some developing countries. While this may be in order, considering that there are high levels of corruption in developing countries, compared to developed countries, the problem here is its spread. As described in Section 3.6, a majority of the studies have focused on the main countries in both developed and developing countries, with less research on smaller economies. Perhaps research convergence should be encouraged to address this.

The same is applicable to theories; there were no surprises in terms of the theories that have been used in making sense of research in this field, even though, as indicated earlier, 61 theories were used. In this context, as discussed in Section 3.5, more than forty uncommon theories were used or referenced once. It appears that topics requiring the use of these not-common, but relevant, theories have not been explored. A way of stimulating research convergence in this regard will be to locate where these theories have been used and extend the studies, thereby extending the theories.

Further, as identified earlier, an issue with AC literature uncovered in the review is that there appears to be no developing literature on AC measurement units. Even though we are of the opinion that the paucity of research on Themes 5 and 6 would have contributed to this, perhaps the worrying thing is that should research convergence on Themes 5 and 6 not improve, studies on AC measurement units may not improve either, as this may be contingent on the development of relevant frameworks and regulations as well as indexes and models that may direct researchers along these lines. It may then be argued that the development of at least one useful index or model for AC measurement would be important in extending AC studies and literature generally. We hope further research will move in this direction. Also, extending the AC studies along the lines of governance literature might also give useful insights. In this context, studying how different characteristics of Chief Executive Officers (CEOs)—such as their expertise, tenure, experience, salary, age, risk-orientation, and gender—influence AC practices and AC disclosure/reporting will surely provide new insights. At the time of writing this, it appears no AC research in our review studies has looked at whether these factors affect AC practices disclosure and accounting quality (Koprowski et al., 2021). Thus, ethics, CSR, management, and other interested researchers are further encouraged to investigate these ideas.

Finally, even though very important, there appears to be a paucity of research on disclosing/reporting internal corruption issues and the anticorruption steps taken by organisations to mitigate them. In this regard, future research is encouraged to explore this at the organisational level. A case study is the methodology that may be used in this regard. We hope that this review will further stimulate research interest in this field.

## 6. Conclusions

This study reviews the existing academic discourse on AC research in ethics, CSR, and management journals. This current review differs from similar reviews in that it considers both theoretical and empirical studies, as well as those involving the private, public, and hybrid sectors. It discusses 97 review studies published between 1994 and 2023, in 39 ethics, CSR, and management journals on six

themes. Based on their objectives, the studies are organised into six categories: (i) determinants of anticorruption; (ii) socioeconomic consequences of anticorruption; (iii) anticorruption regulations/frameworks; (iv) compliance with anticorruption regulations/frameworks; (v) anticorruption index/model and (vi) anticorruption disclosure/reporting. The primary objectives of this study were to: examine the various facets of existing AC research; identify research gaps; and contribute to the development of a future AC research agenda by pinpointing important research areas. In doing so, we obtained 97 studies after applying five screening criteria (as indicated in the “develop a review protocol” box in Fig. 1). Each study appears in a peer-reviewed journal included in the AJG 2021. A majority of the 97 articles (69 studies) appeared in 4\*, 4, and 3 journals. Taken together, five of the 39 journals (Journal of Business Ethics, Business and Society, Journal of Business Research, Business Ethics Quarterly, and Academy of Management Review) contributed 54% of the studies (52), with the remaining 34 journals contributing 46% of the total studies (45).

Although 33 studies were published in the first 25 years of AC research, preliminary checks suggest that the years 2016–2020 appear to be the breakthrough years for AC research, during which 34 studies were published. In terms of study categorization based on developed and developing countries, AC is examined 407 times (40%) in 36 developed countries, as shown in Panel A of Table 3, and 774 times (66%) in 115 developing countries, as indicated in Panel B of Table 3. Additionally, 61 theories were used in the reviewed investigations. Several theories were used or referenced, and the institutional (9), agency (8), and stakeholder (5) theories were the most used in the review studies. Beyond counts, the applications of AC’s three primary lenses are based on complementary mechanisms. The institutional lens explains deterrence through rules, monitoring, and sanctions; the agency lens explains when controls “bite” by aligning incentives and decision rights across principals and agents; and the stakeholder/legitimacy lens explains how transparency, disclosure, and civil-society scrutiny support or undermine implementation. Overlaps are prevalent (for example, institutional regulations implemented through agency governance); yet contradictions occur when formal standards exist without credible governance or when political relationships mute disclosure pressures. Many mixed results can be attributed to boundary circumstances that have been identified across various themes, including administrative capability, political connections, ownership type (e.g., SOEs), and sector. Fig. 3 illustrates why similar AC frameworks are effective in some circumstances but not in others (Ullah et al., 2019). In terms of the evolution of AC studies, 66% (64 out of 97) of all research has been conducted in the last eight years, between the years 2016 and 2023. From a conceptual standpoint, the review presents a concise three-lens framework (institutional, agency, and stakeholder/legitimacy) that combines

disparate AC findings and clarifies where, why, and for whom AC processes operate.

Studies of this nature are never without limitations, giving opportunity for future research. In this context, several caveats apply to our analysis: Although we conducted an all-year search and described the steps followed, our review only included articles published between 1994 and 2023. While we do not anticipate that we have left out any study, should this be the case, it should be viewed as a machine error rather than a human error. Second, screening criteria meant that some AC publications did not make it into the review sample. The review does not include, for instance, AC works posted on SSRN or presented at conferences. Third, only ethics, CSR, and management journals with a CABS ranking, as listed in AJG 2021, were reviewed. There is a significant disparity in the quality of different journals, but all articles are assigned the same weight. Fourth, our research missed an opportunity to contribute by not providing a review of the measurement units used; however, we did discuss the frequency distribution of articles by AC disclosure/reporting method, which revealed a more equitable distribution of studies across measurement units. We attempted to do this, but we discovered that few studies were available in this category, and a majority of the studies in this category did not disclose the information. A more representative number of studies would have been helpful in achieving this goal, which may be part of a future review agenda. Further research is encouraged to address these highlighted limitations in conjunction with other key ideas, as informed by subject matter knowledge.

## Availability of Data and Materials

All data reported in this paper are publicly available.

## Author Contributions

AA, EO, and BA designed the research study. AA, EO, and BA conducted the research. All authors contributed to editorial changes in the manuscript. All authors read and approved the final manuscript. All authors have participated sufficiently in the work and agreed to be accountable for all aspects of the work.

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## Conflicts of Interest

The authors declare no conflicts of interest.

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