



Daftar Pustaka

- Abdullahi, R., Mansor, N., & Nuhu, M. S. (2015). Fraud Triangle Theory and Fraud Diamond Theory: Understanding the Convergent and Divergent for Future. *European Journal of Business and Management*, 7(28), 30–37.
- ACFE. (2021). Fraud Tree. Retrieved May 2, 2021, from <https://www.acfe.com/fraud-tree.aspx>
- Achim, M. V. (2016). Cultural Dimension of Corruption : A Cross-Country Survey. *International Advances in Economic Research*, 22, 333–345. <https://doi.org/10.1007/s11294-016-9592-x>
- Adam, I., & Fazekas, M. (2021). Are Emerging Technologies Helping Win the Fight Against Corruption? A Review of the State of Evidence. *Information Economics and Policy*. <https://doi.org/10.1016/j.infoecopol.2021.100950>
- Ademola, A. O., Kolawole, A., & Oyeleye, O. A. (2017). Impact of International Public Sector Accounting Standards (IPSAS) Adoption on Financial Accountability in Selected Local Governments of Oyo State, Nigeria. *Asian Journal of Economics, Business and Accounting*, 3(2), 1–9. <https://doi.org/10.9734/ajeba/2017/33866>
- Adhikari, P., Kuruppu, C., & Matilal, S. (2013). Dissemination and Institutionalization of Public Sector Accounting Reforms in Less Developed Countries: A Comparative Study of the Nepalese and Sri Lankan Central Governments. *Accounting Forum*, 37(3), 213–230. <https://doi.org/10.1016/j.accfor.2013.01.001>
- Adhikari, P., & Mellemvik, F. (2010). *The Adoption of IPSASs in South Asia: A comparative Study of Seven Countries. Research in Accounting in Emerging Economies* (Vol. 10). Elsevier. [https://doi.org/10.1108/s1479-3563\(2010\)0000010012](https://doi.org/10.1108/s1479-3563(2010)0000010012)
- Aggarwal, N., & Floridi, L. (2018). The Opportunities and Challenges of Blockchain in the Fight against Government Corruption. *19th General Activity Report, GRECO*. Retrieved from <https://bitcoin.org/bitcoin.pdf%0Ahttps://pdfs.semanticscholar.org/45c8/6a9cff41e3faab5b9a9ce6f3a7f8ec22a4db.pdf>
- Albrecht, C. O., & Albrecht, C. C. (2009). International Ethics, Fraud, and Corruption: A Cross-Cultural Perspective. *Cross Cultural Management: An International Journal*, 16(3). <https://doi.org/10.1108/ccm.2009.13616caa.001>
- Albrecht, W. S., Albrecht, C., & Albrecht, C. C. (2008). Current Trends in Fraud and its Detection. *Information Security Journal: A Global Perspective*, 17(1), 2–12. <https://doi.org/10.1080/19393550801934331>
- Ali, M. S. Ben, & Sassi, S. (2017). The Role of ICT Adoption in Curbing Corruption in Developing Countries. In L. E. Kaur H. & M. A. (Eds.), *Catalyzing Development through ICT Adoption: The Developing World Experience* (pp. 37–50). Springer, Cham. https://doi.org/10.1007/978-3-319-56523-1_4
- Aliyev, Z., & Safarov, I. (2019). Logos, Mythos and Ethos of Blockchain: An Integrated Framework for Anti-Corruption. In *OECD Global Anti-Corruption & Integrity Forum*. Paris: OECD Conference Centre. Retrieved from <https://www.oecd.org/corruption/integrity-forum/academic-papers/Z-Aliyev->



I-Safarov-Blockchain-anti-corruption.pdf

- Amini, C., Douarin, E., & Hinks, T. (2022). Individualism and Attitudes towards Reporting Corruption: Evidence from Post-Communist Economies. *Journal of Institutional Economics*, 18, 85–100. <https://doi.org/10.1017/S1744137420000648>
- Ampatzoglou, A., Bibi, S., Avgeriou, P., Verbeek, M., & Chatzigeorgiou, A. (2018). Identifying, Categorizing and Mitigating Threats to Validity in Software Engineering Secondary Studies. *Information and Software Technology*, 106, 201–230. <https://doi.org/10.1016/j.infsof.2018.10.006>
- Aragón-Correa, J. A., & Sharma, S. (2003). A Contingent Resource-Based View of Proactive Corporate Environmental Strategy. *The Academy of Management Review*, 28(1), 71–88. <https://doi.org/10.5465/amr.2003.8925233>
- Ashraf, J., & Ghani, W. Q. I. (2005). Accounting Development in Pakistan. *International Journal of Accounting*, 40(2), 175–201. <https://doi.org/10.1016/j.intacc.2005.01.010>
- Atuilik, W. A. (2016). The Relationship between the Adoption of International Public Sector Accounting Standards (IPSAS) by Governments and Perceived Levels of Corruption. *International Journal of Current Research*, 8(5), 32052–32070. Retrieved from <https://search.proquest.com/docview/1328385445?accountid=14510>
- Bakre, O., Lauwo, S. G., & McCartney, S. (2017). Western Accounting Reforms and Accountability in Wealth Redistribution in Patronage-Based Nigerian Society. *Accounting, Auditing & Accountability Journal*, 30(6), 1288–1308. <https://doi.org/10.1108/AAAJ-03-2016-2477>
- Barclay, D. W., Higgins, C. A., & Thompson, R. (1995). The Partial Least Squares (PLS) Approach to Causal Modeling: Personal Computer Adoption and Use an Illustration. *Technology Studies*, 2(2), 285–309.
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120.
- Barney, J. B., Wright, M., & Ketchen Jr., D. J. (2001). The Resource-Based View of the Firm: Ten Years after 1991. *Journal of Management*, 27, 625–641. <https://doi.org/10.1177/014920630102700601>
- Baron, R. M., & Kenny, D. A. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182. <https://doi.org/10.1037/0022-3514.51.6.1173>
- Becker, J. M., Proksch, D., & Ringle, C. M. (2022). Revisiting Gaussian Copulas to Handle Endogenous Regressors. *Journal of the Academy of Marketing Science*, 50(1), 46–66. <https://doi.org/10.1007/s11747-021-00805-y>
- Becker, J. M., Rai, A., & Rigdon, E. (2013). Predictive Validity and Formative Measurement in Structural Equation Modeling: Embracing Practical Relevance. In *International Conference on Information Systems (ICIS)*. Department of Marketing at ScholarWorks at Georgia State University. Retrieved from https://scholarworks.gsu.edu/cgi/viewcontent.cgi?referer=&httpsredir=1&article=1000&context=marketing_facpub



- Becker, J., Ringle, C. M., & Sarstedt, M. (2018). Estimating Moderating Effects in PLS-SEM and PLSc-SEM: Interaction Term Generation*Data Treatment. *Journal of Applied Structural Equation Modeling*, 2(2), 1–21.
- Benitez, J., Henseler, J., Castillo, A., & Schuberth, F. (2020). How to Perform and Report an Impactful Analysis Using Partial Least Squares: Guidelines for Confirmatory and Explanatory IS Research. *Information & Management*, 57(2), 1–16. <https://doi.org/10.1016/j.im.2019.05.003>
- Bertot, J. C., Jaeger, P. T., & Grimes, J. M. (2010). Using ICTs to Create A Culture of Transparency: E-Government and Social Media as Openness and Anti-Corruption Tools for Societies. *Government Information Quarterly*, 27(3), 264–271. <https://doi.org/10.1016/j.giq.2010.03.001>
- Bhattacherjee, A., & Srivastava, U. (2018). The Effects of ICT Use and ICT Laws on Corruption: A General Deterrence Theory Perspective. *Government Information Quarterly*, 35, 703–712. <https://doi.org/10.1016/j.giq.2018.07.006>
- Biersteker, J. L. (2009). Differences in Attitudes about Fraud and Corruption Across Cultures: Theory, Examples and Recommendations. *Cross Cultural Management: An International Journal*, 16(3), 241–250. <https://doi.org/10.1108/13527600910977337>
- Billon, M., Lera-Lopez, F., & Marco, R. (2010). Differences in Digitalization Levels: A Multivariate Analysis Studying the Global Digital Divide. *Review of World Economics*, 146(1), 39–73. <https://doi.org/10.1007/s10290-009-0045-y>
- Blumberg, M., Cater-Steel, A., Rajaeian, M. M., & Soar, J. (2019). Effective Organisational Change to Achieve Auccessful ITIL Implementation: Lessons Learned from A Multiple Case Study of Large Australian Firms. *Journal of Enterprise Information Management*, 32(3), 496–516. <https://doi.org/10.1108/JEIM-06-2018-0117>
- Boateng, A., Wang, Y., Ntim, C., & Glaister, K. W. (2021). National Culture, Corporate Governance and Corruption: A Cross-Country Analysis. *International Journal of Finance and Economics*, 26(3), 3852–3874. <https://doi.org/10.1002/ijfe.1991>
- Boehm, F. (2015). Democracy and Corruption. *Dimensión Empresarial*, 13(2), 75–85. <https://doi.org/10.15665/rde.v13i2.558>
- Boix, C., Miller, M., & Rosato, S. (2012). A Complete Data Set of Political Regimes, 1800-2007. *Comparative Political Studies*, 46(12), 1523–1554. <https://doi.org/10.1177/0010414012463905>
- Bollen, K. A., & Jackman, R. W. (1989). Democracy, Stability, and Dichotomies. *American Sociological Review*, 54(4), 612–621.
- Boolaky Doorgakunt, L. D., Omoteso, K., Mirosea, N., & Boolaky, P. K. (2021). Revisiting International Public Sector Accounting Standards Adoption in Developing Countries. *International Journal of Public Administration*, 1–16. <https://doi.org/10.1080/01900692.2021.1925692>
- Boolaky, P., & Hooi, G. (2016). IFRS Adoption in Pacific Island Economies: A Political Perspective. *Journal of Governance and Regulation*, 5(2), 28–33. https://doi.org/10.22495/jgr_v5_i2_p3



- Boolaky, Pran K., & Soobaroyen, T. (2016). Adoption of International Standards on Auditing (ISA): Do Institutional Factors Matter? *International Journal of Auditing*, 21(1), 59–81. <https://doi.org/10.1111/ijau.12081>
- Boolaky, Pran Krishansing, Omoteso, K., Ibrahim, M. U., & Adelopo, I. (2018). The Development of Accounting Practices and the Adoption of IFRS in Selected MENA Countries. *Journal of Accounting in Emerging Economies*. <https://doi.org/10.1108/JAEE-07-2015-0052>
- Boswell, N. Z., & Rose-Ackerman, S. (1996). Corruption and Democracy. In *Proceedings of the Annual Meeting (American Society of International Law)* (Vol. 90, pp. 83–90). American Society of International Law.
- Brynjolfsson, E. (1993). The Productivity Paradox of Information Technology: Review and Assessment. *Communications of the ACM*, 36, 12. <https://doi.org/10.1145/163298.163309>
- Budsaratragoon, P., & Jitmaneeroj, B. (2020). A Critique on the Corruption Perceptions Index: An Interdisciplinary Approach. *Socio-Economic Planning Sciences*, 70, 1–15. <https://doi.org/10.1016/j.seps.2019.100768>
- Burritt, R., & Christ, K. (2016). Industry 4.0 and Environmental Accounting: A New Revolution? *Asian Journal of Sustainability and Social Responsibility*, 1(1), 23–38. <https://doi.org/10.1186/s41180-016-0007-y>
- Cai, L., Rahman, A., & Courtenay, S. (2014). The Effect of IFRS Adoption Conditional Upon the Level of Pre-adoption Divergence. *International Journal of Accounting*, 49(2), 147–178. <https://doi.org/10.1016/j.intacc.2014.04.004>
- Cao, G., Wiengarten, F., & Humphreys, P. (2011). Towards a Contingency Resource-Based View of IT Business Value. *Systemic Practice and Action Research*, 24, 85–106. <https://doi.org/10.1007/s11213-010-9178-0>
- Cardona, R. J., Castro-González, K. C., & Ríos-Figueroa, C. B. (2014). The Impact of Culture and Economic Factors on the Implementation of IFRS. *Accounting and Taxation*, 6(2), 29–47.
- Castells, M. (2000). Materials for An Exploratory Theory of the Network Society. *British Journal of Sociology*, 1(51), 5–24. <https://doi.org/10.1080/000713100358408>
- Charoensukmongkol, P., & Moqbel, M. (2014). Does Investment in ICT Curb or Create More Corruption? A Cross-Country Analysis. *Public Organization Review*, 14(1), 51–63. <https://doi.org/10.1007/s11115-012-0205-8>
- Chêne, M. (2016). *Literature Review: The Use of ICTs in the Fight Against Corruption* (No. 6).
- Cheung, H. Y., & Chan, A. W. H. (2008). Corruption Across Countries: Impacts from Education and Cultural Dimensions. *Social Science Journal*, 45(2), 223–239. <https://doi.org/10.1016/j.soscij.2008.03.002>
- Cieslewicz, J. K. (2012). The fraud model in international contexts : A call to include societal-level influences in the model. *Journal of Forensic & Investigative Accounting*, 4(1), 214–254.
- Cieślik, A., & Hamza, S. (2022). Inward FDI, IFRS Adoption and Institutional Quality: Insights from the MENA Countries. *International Journal of Financial Studies*, 10(47), 1–19. <https://doi.org/10.3390/ijfs10030047>



- Clements, C. E., Neill, J. D., & Scott Stovall, O. (2010). Cultural diversity, country size, and the IFRS adoption decision. *Journal of Applied Business Research*, 26(2), 115–126. <https://doi.org/10.19030/jabr.v26i2.288>
- Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences* (2nd ed.). Lawrence Erlbaum Associates. <https://doi.org/10.4324/9780203771587>
- Cohen, J. R., Pant, L. W., & Sharp, D. J. (1996). A Methodological Note on Cross-Cultural Accounting Ethics Research. *International Journal of Accounting*, 31(1), 55–66. [https://doi.org/10.1016/s0020-7063\(96\)90013-8](https://doi.org/10.1016/s0020-7063(96)90013-8)
- Cook, T. D., & Campbell, D. T. (1979). *Quasi-experimentation: Design & Analysis Issues for Field Settings*. Chicago: Houghton Mifflin.
- Cooper, K., & Fargher, I. (2011). Accounting for Corruption: Abuse of Rank and Privilege. In *Critical Perspectives on Accounting Conference* (pp. 1–34). Florida: Elsevier. Retrieved from <https://ro.uow.edu.au/cgi/viewcontent.cgi?article=3208&context=commpapers>
- Cressey, D. R. (1953). *Other People's Money; A Study of the Social Psychology of Embezzlement*. *Other People's Money; A Study of the Social Psychology of Embezzlement*. New York, NY, US: Free Press.
- Cuadrado-Ballesteros, B., Cito, F., & Bisogno, M. (2019). The Role of Public-Sector Accounting in Controlling Corruption: An Assessment of Organisation for Economic Co-operation and Development Countries. *International Review of Administrative Sciences*, 1–20. <https://doi.org/10.1177/0020852318819756>
- Dai, J., & Vasarhelyi, M. A. (2016). Imagineering Audit 4.0. *Journal of Emerging Technologies in Accounting*, 13(1), 1–15. <https://doi.org/10.2308/jeta-10494>
- Dai, J., & Vasarhelyi, M. A. (2017). Toward Blockchain-Based Accounting and Assurance. *Journal of Information Systems*, 31(3), 5–21. <https://doi.org/10.2308/isys-51804>
- Danish, M. S. S., Senju, T., Yaqobi, M. A., Nazari, Z., Matayoshi, H., & Zaheb, H. (2018). The Role of ICT in Corruption Elimination: A Holistic Approach. In *2018 IEEE 9th Annual Information Technology, Electronics and Mobile Communication Conference, IEMCON 2018* (pp. 859–864). IEEE. <https://doi.org/10.1109/IEMCON.2018.8614890>
- Darusalam, D., Janssen, M., Sohag, K., Omar, N., & Said, J. (2021). The Influence of ICT on the Control of Corruption: A Study Using Panel Data From ASEAN Countries. *International Journal of Public Administration in the Digital Age*, 8(1), 1–16. <https://doi.org/10.4018/ijpada.20210101.0a2>
- Davis, J. H., & Ruhe, J. A. (2003). Perceptions of Country Corruption: Antecedents and Outcomes. *Journal of Business Ethics*, 43(4), 275–288. Retrieved from <http://www.jstor.org/stable/25074999>
- De Búrca, S., Fynes, B., & Brannick, T. (2006). The Moderating Effects of Information Technology Sophistication on Services Practice and Performance. *International Journal of Operations and Production Management*, 26(11), 1240–1254. <https://doi.org/10.1108/01443570610705845>
- De Maria, B. (2008). Neo-colonialism through Measurement: A Critique of the Corruption Perception Index. *Critical Perspectives on International Business*, 4(2–3), 184–202. <https://doi.org/10.1108/17422040810870079>



- De Mendonça, H. F., & Da Fonseca, A. O. (2012). Corruption, Income, and Rule of Law: Empirical Evidence from Developing and Developed Economies. *Revista de Economia Politica*, 32(2), 305–314. <https://doi.org/10.1590/S0101-31572012000200009>
- De Silva Lokuwaduge, C. S., & De Silva, K. (2020). Determinants of Public Sector Accounting Reforms: A Case Study of Sri Lanka in Rapidly Developing Asia. *International Journal of Public Sector Management*, 33(2–3), 191–205. <https://doi.org/10.1108/IJPSM-03-2019-0085>
- Del Aguila, A. R., Bruque, S., & Padilla, A. (2002). Global Information Technology Management and Organizational Analysis: Research Issues. *Journal of Global Information Technology Management*, 5(4), 18–37. <https://doi.org/10.1080/1097198X.2002.10856336>
- Deshmukh, A. (2006). *Digital Accounting: The Effects of the Internet and ERP on Accounting*. Hershey: ILM Press.
- Dewett, T., & Jones, G. R. (2001). The Role of Information Technology in the Organization: A Review, Model, and Assessment. *Journal of Management*, 27, 313–346. [https://doi.org/10.1016/s0149-2063\(01\)00094-0](https://doi.org/10.1016/s0149-2063(01)00094-0)
- Dimitrov, K. (2014). Geert Hofstede et al's Set of National Cultural Dimensions - Popularity and Criticisms. *Economic Alternatives*, (2). <https://doi.org/10.5281/zenodo.1434882>
- Ding, Y., Hope, O. K., Jeanjean, T., & Stolowy, H. (2007). Differences between Domestic Accounting Standards and IAS: Measurement, Determinants and Implications. *Journal of Accounting and Public Policy*, 26(1), 1–38. <https://doi.org/10.1016/j.jacccpubpol.2006.11.001>
- Dipietro, W. R. (2011). The Corruption and the Quality of Auditing Standards. *Asian Economic and Financial Review*, 1(3), 120–123. Retrieved from [http://www.aessweb.com/pdf-files/AEFR,1\(3\),PP.120-123.pdf](http://www.aessweb.com/pdf-files/AEFR,1(3),PP.120-123.pdf)
- DiRienzo, C. E., Das, J., Cort, K. T., & Burbridge Jr, J. (2007). Corruption and the Role of Information. *Journal of International Business Studies*, 38, 320–332. <https://doi.org/10.1057/palgrave.jibs.8400262>
- Dorminey, J., Fleming, A. S., Kranacher, M., & Riley Jr, R. A. (2012). The Evolution of Fraud Theory. *Issues in Accounting Education*, 27(2), 555–579. <https://doi.org/10.2308/iaec-50131>
- Ear-Dupuy, H., & Serrat, O. (2017). Fighting Corruption with ICT: Strengthening Civil Society's Role. In *Knowledge Solutions: Tools, Methods, and Approaches to Drive Organizational Performance* (pp. 797–811). Singapore: Asian Development Bank. https://doi.org/10.1007/978-981-10-0983-9_86
- Eigen, P. (2002). Measuring and combating corruption. *The Journal of Policy Reform*, 5(4), 187–201. <https://doi.org/10.1080/1384128032000096805>
- EIU. (2016). *Democracy Index 2015 Democracy in an age of anxiety*. The Economist Intelligence Unit.
- El-Helaly, M., Ntim, C. G., & Soliman, M. (2020). The Role of National Culture in International Financial Reporting Standards Adoption. *Research in International Business and Finance*, 101241. <https://doi.org/10.1016/j.ribaf.2020.101241>
- El-Sawy, O. A. (2001). *Redesigning Enterprise Processes for E-Business*.



- McGraw-Hill. Retrieved from <http://www.amazon.com/Redesigning-Enterprise-Processes-Business-El-Sawy/dp/007118113X>
- Elbahnasawy, N. G. (2014). E-Government, Internet Adoption, and Corruption: An Empirical Investigation. *World Development*, 57, 114–126. <https://doi.org/10.1016/j.worlddev.2013.12.005>
- Emekaponuzo, D. E., Jeremiah, O. O., & Alfred, E. J. (2017). Information Technology Implications of IFRS Implementation in Nigeria: Challenges to Auditors. *Journal of Investment and Management*, 6(1), 22–27. <https://doi.org/10.11648/j.jim.20170601.14>
- Erumban, A. A., & Jong, S. B. de. (2006). Cross-Country Differences in ICT Adoption: A Consequence of Culture? *Journal of World Business*, 41, 302–314. <https://doi.org/10.1016/j.jwb.2006.08.005>
- Everett, J., Neu, D., & Rahaman, A. S. (2007). Accounting and the Global Fight against Corruption. *Accounting, Organizations and Society*, 32(6), 513–542. <https://doi.org/10.1016/j.aos.2006.07.002>
- Fassott, G., Henseler, J., & Coelho, P. S. (2016). Testing Moderating Effects in PLS Path Models with composite variables. *Industrial Management & Data Systems*, 116(9), 1887–1900. <https://doi.org/10.1108/IMDS-06-2016-0248>
- Feng, T., Sun, L., Zhu, C., & Sohal, A. S. (2012). Customer Orientation for Decreasing Time-to-market of New Products: IT Implementation as A Complementary Asset. *Industrial Marketing Management*, 41, 929–939. <https://doi.org/10.1016/j.indmarman.2011.11.027>
- Fredericks, E. (2005). Infusing flexibility into business-to-business firms: A contingency theory and resource-based view perspective and practical implications. *Industrial Marketing Management*, 34(6), 555–565. <https://doi.org/10.1016/j.indmarman.2004.09.022>
- Freedom House. (2019). *Freedom in the World 2019*. Retrieved from https://freedomhouse.org/sites/default/files/Feb2019_FH_FITW_2019_Report_ForWeb-compressed.pdf
- Freedom House. (2021). Freedom in the World. Retrieved June 7, 2021, from <https://freedomhouse.org/report/freedom-world>
- Galbraith, J. R. (1973). Designing Complex Organizations. Boston: Addison-Wesley Longman Publishing.
- Garson, G. D. (2016). *Partial Least Squares: Regression & Structural Equation Models*. Statistical Associates Publishing.
- Gerhardy, P. G. (2002). *An Extended Contingency Model of Environmental Factors Influencing National Accounting and Disclosure Practices. Research Paper Series* (Vol. 02). Retrieved from <http://citeseerx.ist.psu.edu/viewdoc/summary?doi=10.1.1.116.4271>
- Getz, K. A., & Volkema, R. J. (2001a). Culture, Perceived Corruption, and Economics. *Business and Society*, 40(1), 7–30.
- Getz, K. A., & Volkema, R. J. (2001b). Culture, Perceived Corruption, and Economics. *Business and Society*, 40(1), 7–30.
- Global Economy. (2021a). Freedom from Corruption. Retrieved August 4, 2021, from https://www.theglobaleconomy.com/rankings/herit_corruption/
- Global Economy. (2021b). Freedom from corruption - Country rankings. Retrieved



- May 21, 2021, from
https://www.theglobaleconomy.com/rankings/herit_corruption/
- Graham, A., Nandialath, A. M., Skaradzinski, D., & Rustambekov, E. (2017). Macroeconomic Determinants Of International Financial Reporting Standards (IFRS) Adoption: Evidence from the Middle East North Africa (MENA) Region. *Accounting and Taxation*, 9(1), 39–48.
- Gray, S. J. (1988). Towards a Theory of Cultural Influence on the Development of Accounting Systems Internationally. *Abacus*, 24(I), 1–15. <https://doi.org/10.1111/j.1467-6281.1988.tb00200.x>
- Guo, Q., Liu, Z., Li, X., & Qiao, X. (2018). Indulgence and long term orientation influence prosocial behavior at national level. *Frontiers in Psychology*, 9. <https://doi.org/10.3389/fpsyg.2018.01798>
- Gupta, K., & Gaur, D. (2019). An Empirical Study on Adoption of IFRS by Indian Companies. *International Journal of Advances in Management and Economics*, 8(4), 67–72. Retrieved from https://www.researchgate.net/profile/Kishore_Battacharjee/publication/317957158_An_Empirical_Study_on_Adoption_of_Mobile_Banking_in_Patna/links/595394aca6fdcc218d32ab25/An-Empirical-Study-on-Adoption-of-Mobile-Banking-in-Patna
- Haider, M., Aamir, M., & Khan, M. T. (2019). International Financial Reporting Standards, Accounting Conservatism, and Firm Performance: Evidence from UAE. *Global Social Sciences Review*, 4(3), 284– 295. [https://doi.org/10.31703/gssr.2019\(iv-iii\).26](https://doi.org/10.31703/gssr.2019(iv-iii).26)
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (2nd ed.). SAGE Publications, Inc.
- Hair, Joe F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a Silver Bullet. *Journal of Marketing Theory and Practice*, 19(2), 139–152. <https://doi.org/10.2753/MTP1069-6679190202>
- Hair, Joseph F, Ringle, C. M., Gudergan, S. P., Fischer, A., Nitzl, C., & Menictas, C. (2019). Partial Least Squares Structural Equation Modeling-Based Discrete Choice Modeling: An Illustration in Modeling Retailer Choice. *Business Research*, 12(1), 115–142. <https://doi.org/10.1007/s40685-018-0072-4>
- Hair Jr, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial Least Squares Structural Equation Modeling (PLS-SEM): An Emerging Tool in Business Research. *European Business Review*, 26(2), 106–121. <https://doi.org/10.1108/EBR-10-2013-0128>
- Hamed-Sidhom, M., Hkiri, Y., & Boussaidi, A. (2021). Does IPSAS Adoption Reduce Corruption's Level? New Evidence from ODA Beneficiary Countries. *Journal of Financial Crime*, 04. <https://doi.org/10.1108/JFC-12-2020-0255>
- Hamidah, Triuwono, I., Sukoharsono, E. G., & Djamburi, A. (2015). The Hegemony of International Interests on IFRS Adoption in Indonesia: An Accounting Ecology Perspective. *Procedia - Social and Behavioral Sciences*, 211, 104–110. <https://doi.org/10.1016/j.sbspro.2015.11.016>
- Hamilton, A., & Hammer, C. (2018). *Can We Measure the Power of the Grabbing Hand? A Comparative Analysis of Different Indicators of Corruption (Policy*



- Research Working Paper No. 8299). Retrieved from <http://documents1.worldbank.org/curated/en/113281515516828746/pdf/WPS8299.pdf>
- Han, J. (2020). Vertical Collectivism and Public Sector Corruption in South Asia: Fuzzy-set Qualitative Comparative Analysis. *Academic Journal of Interdisciplinary Studies*, 9(4), 194–211. <https://doi.org/10.36941/ajis-2020-0074>
- Heidenheimer, A. J. (1996). The Topography of Corruption: Explorations in a Comparative Perspective. *International Social Science Journal*, 48(149), 337–347. <https://doi.org/10.1111/1468-2451.00036>
- Henseler, J., Wilson, B., & Dijkstra, T. (2007). Testing Non-Linear Effects in PLS Path Models : A Simulation-Based Comparison of Available Approaches. *PLS07 - 5th International Symposium on PLS and Related Methods: Causalities Explored by Indirect Observation*, (September 5-7).
- Heritage Foundation. (2021). Government Integrity. Retrieved May 21, 2021, from <https://www.heritage.org/index/freedom-from-corruption>
- Heymann, P. B. (1996). Democracy and Corruption. *Fordham International Law Journal*, 20(2), 323–346.
- Hinger, B. (2019). Adoption of IFRS in India: Benefits, Challenges, and Measures. *International Journal of Social Impact*, 4(2). <https://doi.org/10.25215/2455/0402012>
- Hofstede, G. (2010). Dimension Data Matrix (Version 2015 12 08). Retrieved June 7, 2021, from <https://geerthofstede.com/research-and-vsm/dimension-data-matrix/>
- Hofstede, G. (2011). Dimensionalizing Cultures: The Hofstede Model in Context. *Online Readings in Psychology and Culture*, 2(1), 1–26. <https://doi.org/10.9707/2307-0919.1014>
- Hofstede, G., Hofstede, G. J., & Minkov, M. (2010). *Culture and Organizations: Software of the Mind* (3rd ed.). New York: McGraw-Hill.
- Hofstede Insights. (2021). Country Comparison. Retrieved June 7, 2021, from <https://www.hofstede-insights.com/country-comparison/>
- Houqe, M. N., & Monem, R. M. (2016). IFRS Adoption, Extent of Disclosure, and Perceived Corruption: A Cross-Country Study. *The International Journal of Accounting*, 51(3), 363–378. <https://doi.org/10.1016/j.intacc.2016.07.002>
- Houqe, M. N., Easton, S., & van Zijl, T. (2014). Does Mandatory IFRS Adoption Improve Information Quality in Low Investor Protection Countries? *Journal of International Accounting, Auditing and Taxation*, 23(2), 87–97. <https://doi.org/10.1016/j.intaccaudtax.2014.06.002>
- Houqe, M. N., & Monem, R. (2013). Corruption, Political Institutions, and Accounting Environment: A Cross-country Study. In *International Accounting Symposium*. Wuhan. Retrieved from <https://pages.business.illinois.edu/zimmerman/wp-content/uploads/sites/56/2015/08/040-Monem.pdf>
- Huber, W. D. (2001). *Culture and Corruption: Using Hofstede's Cultural Dimensions to Explain Perceptions of Corruption*. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2383486>



- Hughes, A., & Morton, M. S. S. (2006). The Transforming Power of Complementary Assets. *MIT Sloan Management Review*, 47(4), 50–58.
- Hulland, J. (1999). Use of Partial Least Squares (PLS) in Strategic Management Research: A Review of Four Recent Studies. *Strategic Management Journal*, 20(2), 195–204. [https://doi.org/10.1002/\(SICI\)1097-0266\(199902\)20:2<195::AID-SMJ13>3.0.CO;2-7](https://doi.org/10.1002/(SICI)1097-0266(199902)20:2<195::AID-SMJ13>3.0.CO;2-7)
- Hult, G. T. M., Hair Jr., J. F., Proksch, D., Sarstedt, M., Pinkwart, A., & Ringle, C. M. (2018). Addressing Endogeneity in International Marketing Applications of Partial Least Squares Structural Equation Modeling. *Journal of International Marketing*, 26(3), 1–21. <https://doi.org/10.1509/jim.17.0151>
- Haque, A. S. (2001). Governance and Public Management: The South Asian Context. *International Journal of Public Administration*, 24(12), 1289–1297. <https://doi.org/10.1081/PAD-100105940>
- Husted, B. W. (1999). Wealth, Culture, and Corruption. *Journal of International Business Studies*, 30(2), 339–360.
- IAASB. (2018). *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements* (2018th ed., Vol. I). New York: International Federation of Accountants. Retrieved from <https://www.ifac.org/system/files/publications/files/IAASB-2018-HB-Vol-1.pdf>
- IFAC. (2017). *International Standards: 2017 Global Status Report*. Retrieved from <https://www.ifac.org/system/files/publications/files/International-Standards-2017-Global-Status-Report.pdf>
- IFRS Foundation. (2018). *Use of IFRS Standards around the world 2018*. London, United Kingdom. Retrieved from <https://www.ifrs.org/-/media/feature/around-the-world/adoption/use-of-ifrs-around-the-world-overview-sept-2018.pdf>
- IFRS Foundation. (2019). IFRS. Retrieved February 14, 2019, from <https://www.ifrs.org>
- Ijeoma, N. B. (2014). The Impact Of International Public Sector Accounting Standard (IPSAS) On Reliability, Credibility And Integrity Of Financial Reporting In State Government Administration In Nigeria. *International Journal of Technology Enhancements and Emerging Engineering Research*, 2(3), 1–8.
- International Federation of Accountants (IFAC). (2019a). Global Impact Map. Retrieved July 8, 2019, from <https://www.ifac.org/what-we-do/global-impact-map/country-profiles>
- International Federation of Accountants (IFAC). (2019b). *International Standards: 2019 Global Status Report*. New York, NY, US. Retrieved from <https://www.ifac.org/system/files/publications/files/IFAC-International-standards-2019-global-status-report.pdf>
- Ionescu, Luminita. (2015). The Role of E-Government in Curbing the Corruption in Public Administration. *Economics, Management, and Financial Markets*, 10(1), 48–53.
- Ionescu, Luminița. (2017). Errors and Fraud in Accounting. The Role of External Audit in Fighting Corruption. *Annals of Spiru Haret University. Economic*



- Series*, 17(4), 29–36. <https://doi.org/10.26458/1743>
- IPSASB. (2016). *Handbook of International Public Sector Accounting Pronouncements* (2016th ed., Vol. I). New York: International Federation of Accountants. Retrieved from <https://www.ifac.org/system/files/publications/files/IPSASB-2016-Handbook-Volume-1.pdf>
- Ismail, K., Zainuddin, S., & Sapiei, N. S. (2010). The Use of Contingency Theory in Management and Accounting Research. *Journal of Accounting Perspectives*, 3(1), 22–37.
- Jain, A. K. (2011). *Corruption: Theory, Evidence and Policy* (Vol. 9). Retrieved from <https://www.ifo.de/DocDL/dicereport211-forum1.pdf>
- Jarvenpaa, S. L., & Leidner, D. E. (1998). An Information Company in Mexico: Extending the Resource-Based View of the Firm to a Developing Country Context. *Information Systems Research*, 9(4), 342–361. <https://doi.org/10.1287/isre.9.4.342>
- Jean, R. J. “Bryan,” Deng, Z., Kim, D., & Yuan, X. (2016). Assessing Endogeneity Issues in International Marketing Research. *International Marketing Review*, 33(3), 483–512. <https://doi.org/10.1108/IMR-02-2015-0020>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. <https://doi.org/10.2139/ssrn.94043>
- Jeppesen, K. K. (2019). The role of auditing in the fight against corruption. *British Accounting Review*, 51(5). <https://doi.org/10.1016/j.bar.2018.06.001>
- Jha, C., & Panda, B. (2017). Individualism and Corruption : A Cross-Country Analysis. *Economic Papers: A Journal of Applied Economics and Policy*, 36(1), 1–15. <https://doi.org/10.1111/1759-3441.12163>
- Johnson, S. R. (1996). *Education and Training of Accountants in Sub-Saharan Anglophone Africa* (World Bank Technical Paper No. 305).
- Kassem, R., & Higson, A. (2012). The New Fraud Triangle Model. *Journal of Emerging Trends in Economics and Management Sciences*, 3(3), 191–195.
- Kassem, R., & Higson, A. W. (2016). External auditors and corporate corruption: Implications for external audit regulators. *Current Issues in Auditing*, 10(1), P1–P10. <https://doi.org/10.2308/ciia-51391>
- Kaufmann, D., Kraay, A., & Mastruzzi, M. (2011). The Worldwide Governance Indicators: Methodology and Analytical Issues. *Hague Journal on the Rule of Law*, 3(2), 220–246. <https://doi.org/10.1017/S1876404511200046>
- Kimbrow, M. B. (2002). A Cross-Country Empirical Investigation of Corruption and its Relationship to Economic, Cultural, and Monitoring Institutions: An Examination of the Role of Accounting and Financial Statements Quality. *Journal of Accounting, Auditing and Finance*, 17(4), 325–349. <https://doi.org/10.1177/0148558X0201700403>
- Klitgaard, R. (1998). International Cooperation Against Combating corruption is such a difficult and sensitive issue that many national political leaders who support such efforts in principle are hesitant to undertake them in practice. How can international cooperation help b. *Finance and Development* 35, (March), 3–6.



- Kolstad, I., & Wiig, A. (2009). Is Transparency the Key to Reducing Corruption in Resource-Rich Countries? *World Development*, 37(3), 521–532. <https://doi.org/10.1016/j.worlddev.2008.07.002>
- Kolstad, I., & Wiig, A. (2011). *Does Democracy Reduce Corruption?* (4 No. 10057). Retrieved from <https://www.cmi.no/publications/file/4315-does-democracy-reduce-corruption.pdf>
- Kossow, N., & Dykes, V. (2018). Blockchain, Bitcoin and Corruption. *Transparency International*, 1–18. Retrieved from <https://knowledgehub.transparency.org/assets/uploads/helpdesk/Blockchain-bitcoin-and-corruption-2018.pdf>
- Krambia-Kapardis, M. (2016). *Financial Crisis, Fraud, and Corruption. Corporate Fraud and Corruption*. New York: Palgrave Macmillan. https://doi.org/10.1057/9781137406439_2
- Kumar, D. S., & Purani, K. (2018). Model Specification Issues in PLS-SEM: Illustrating Linear and Non-linear Models in Hospitality Services Context. *Journal of Hospitality and Tourism Technology*, 9(3), 338–353. <https://doi.org/10.1108/JHTT-09-2017-0105>
- Kurniawati, E. P., & Achjari, D. (2022). The Impact of the Adoption of International Accounting and Auditing Standards on Corruption Perception. *Accounting Research Journal*. <https://doi.org/10.1108/ARJ-08-2021-0230>
- Kyriacou, A. P. (2015). Individualism-Collectivism, Governance and Economic Development. *European Journal of Political Economy*, 42, 91–104. <https://doi.org/10.1016/j.ejpoleco.2015.11.005>
- Lambsdorff, J. G. (1999). *The Transparency International Corruption Perceptions Index 1999: Framework Document*. Retrieved from https://www.transparency.org/files/content/tool/1999_CPI_Framework_EN.pdf
- Lambsdorff, J. G. (2003). *Framework Document 2003. Background Paper to the 2003 Corruption Perceptions Index*. Retrieved from https://www.researchgate.net/publication/265845946_Background_Paper_to_the_2003_Corruption_Perceptions_Index_mimeoTransparency_International_September_2003
- Lambsdorff, J. G. (2005a). *Consequences and Causes of Corruption – What do We Know from a Cross-Section of Countries?* (Passauer Diskussionspapiere - Volkswirtschaftliche Reihe No. V-34-05). Passau. Retrieved from <http://hdl.handle.net/10419/55031>
- Lambsdorff, J. G. (2005b). *Determining Trends for Perceived Levels of Corruption* (Passauer Diskussionspapiere - Volkswirtschaftliche Reihe No. V-38-05).
- Lambsdorff, J. G. (2006). Measuring Corruption: The Validity and Precision of Subjective Indicators (CPI). In C. Sampford, A. Shacklock, C. Connors, & F. Galtung (Eds.), *Measuring Corruption* (pp. 81–100). Aldershot, UK: Ashgate Publishing. <https://doi.org/10.4324/9781315594385-12>
- Lasmin, R. (2012). The Unwanted Effects of International Financial Reporting Standards (IFRS) Adoption on International Trade and Investments in Developing Countries. *Journal of Economics and Economic Education Research*, 13(1), 1–14. Retrieved from



- [https://www.researchgate.net/publication/228259763_The_Unwanted_Effect
s_of_International_Financial_Reportin g_Standards_IFRS_Adoption_on_International_Trade_and_Investments_in_Developing_Countries](https://www.researchgate.net/publication/228259763_The_Unwanted_Effect_s_of_International_Financial_Reportin g_Standards_IFRS_Adoption_on_International_Trade_and_Investments_in_Developing_Countries)
- Laswad, F., & Redmayne, N. B. (2015). IPSAS or IFRS as the Framework for Public Sector Financial Reporting? New Zealand Preparers' Perspectives. *Australian Accounting Review*, 25(2), 175–184.
<https://doi.org/10.1111/auar.12052>
- Lawrence, P. R., & Lorsch, J. W. (1967). *Organization and Environment: Managing Differentiation and Integration*. Boston: Division of Research, Graduate School of Business Administration, Harvard University.
- Lederman, D., Loayza, N. V., & Soares, R. R. (2005). Accountability and Corruption: Political Institutions Matter. *Economics and Politics*, 17(1), 1–35.
- Lee, K., Choi, S. O., Kim, J., & Jung, M. (2018). A Study on the Factors Affecting Decrease in the Government Corruption and Mediating Effects of the Development of ICT and E-Government—A Cross-Country Analysis. *Journal of Open Innovation: Technology, Market, and Complexity*, 4(41), 1–20.
<https://doi.org/10.3390/joitmc4030041>
- Lee, L., Petter, S., Fayard, D., & Robinson, S. (2011). On the Use of Partial Least Squares Path Modeling in Accounting Research. *International Journal of Accounting Information Systems*, 12(4), 305–328.
<https://doi.org/10.1016/j.accinf.2011.05.002>
- Lev, B., & Gu, F. (2016). *The End of Accounting and the Path Forward for Investors and Managers*. Hoboken: John Wiley & Sons, Inc.
- Lewing, M. A. (2018). *How Does A Country Decide to Adopt A Specific Set of Accounting*. Texas Christian University. Retrieved from https://repository.tcu.edu/bitstream/handle/116099117/24815/Lewing_Madeline-Honors_Project.pdf?isAllowed=y&sequence=1
- Li, S., Triandis, H. C., & Yu, Y. (2006). Cultural Orientation and Corruption. *Ethics and Behavior*, 16(3), 199–215. <https://doi.org/10.1207/s15327019eb1603>
- MacKinnon, D. P. (2011). Integrating Mediators and Moderators in Research Design. *Research on Social Work Practice*, 21(6), 675–681.
<https://doi.org/10.1177/1049731511414148>
- Mahmood, Z., Khan, A. B., Rehman, A. ur, & Atta, S. (2018). Preliminary Insights on the Adoption of International Financial Reporting Standard (IFRS) for Small and Medium Enterprises (SMEs) in Pakistan. *Journal of Accounting and Finance in Emerging Economies*, 4(1), 95–110.
<https://doi.org/10.26710/jafee.v4i1.522>
- Malagueño, R., Albrecht, C., Ainge, C., & Stephens, N. (2010). Accounting and Corruption: A Cross-Country Analysis. *Journal of Money Laundering Control*, 13(4), 372–393. <https://doi.org/10.1108/13685201011083885>
- Marquez-Ramos, L. (2008). *The Effect of IFRS Adoption on Trade and Foreign Direct Investments* (International Trade and Finance Association Working Papers 2008 No. 19). Retrieved from <https://services.bepress.com/cgi/viewcontent.cgi?article=1124&context=itfa>
- Matiuta, C. (2019). The ICT and Its Uses: Fighting Corruption and Promoting Participatory Democracy – The Case of Romania. In A. Visvizi & M. D. Lytras



- (Eds.), *Politics and Technology in the Post-Truth Era* (Emerald St, pp. 159–169). Bingley: Emerald Publishing Limited. <https://doi.org/10.1108/978-1-78756-983-620191011>
- Matthews, L., Hair, J., & Matthews, R. (2018). PLS-SEM: The Holy Grail for Advanced Analysis. *Marketing Management Journal*, 28(1), 1–13. Retrieved from <http://www.mmaglobal.org/publications/MMJ/MMJ-Issues/2018-Spring/MMJ-2018-Vol28-Issue1-Complete.pdf#page=9>
- Mayerl, J., & Andersen, H. (2019). Recent Developments in Structural Equation Modeling with Panel Data. In *Einstellungen und Verhalten in der empirischen Sozialforschung* (pp. 415–449). Wiesbaden: Springer Fachmedien Wiesbaden. https://doi.org/10.1007/978-3-658-16348-8_17
- McSweeney, B. (2002). Hofstede's Model of National Cultural Differences and their Consequences: A Triumph of Faith - A Failure of Analysis. *Human Relations*, 55(1), 89–118. <https://doi.org/10.1177/0018726702551004>
- Melgar, N., Rossi, M., & Smith, T. W. (2010a). The Perception of Corruption. *International Journal of Public Opinion Research*, 22(1), 120–131. <https://doi.org/10.1093/ijpor/edp058>
- Melgar, N., Rossi, M., & Smith, T. W. (2010b). The Perception of Corruption in a Cross-Country Perspective: Why are Some Individuals more Perceptive than Others? *Economia Aplicada*, 14(2), 183–198.
- Mhedhbi, K., & Essid, M. (2022). National Cultural Dimensions and Adoption of the International Financial Reporting Standard (IFRS) for Small and Medium-Sized Entities (SMEs). *The International Journal of Accounting*, 57(1), 1–39. <https://doi.org/10.1142/S1094406022500044>
- Mietzner, M., & Aspinall, E. (2010). *Problems of Democratisation in Indonesia: Elections, Institutions and Society*. (E. Aspinall & M. Mietzner, Eds.). Singapore: Institute of Southeast Asian Studies. Retrieved from <https://bookshop.iseas.edu.sg/publication/425>
- Mir, M. Z., & Rahaman, A. S. (2005). The Adoption of International Accounting Standards in Bangladesh: An Exploration of Rationale and Process. *Accounting, Auditing & Accountability Journal*, 18(6), 816–841. <https://doi.org/10.1108/09513570510627720>
- Moniz Jr, R. J. (2010). History of managerial thought: a brief overview. In *Practical and Effective Management of Libraries* (pp. 1–18). Chandos Publishing. <https://doi.org/10.1016/b978-1-84334-578-7.50001-3>
- Morales, J., Gendron, Y., & Guénin-Paracini, H. (2014). The Construction of the Risky Individual and Vigilant Organization: A Genealogy of the Fraud Triangle. *Accounting, Organizations and Society*, 39(3), 170–194. <https://doi.org/10.1016/j.aos.2014.01.006>
- Mornah, D., & Macdermott, R. J. (2018). A Non-Proxied Empirical Investigation of Cultures Effect on Corruption. *Business and Society Review*, 123(2), 269–301. <https://doi.org/10.1111/basr.12142>
- Muraina, S. A., & Dandago, K. I. (2020). Effects of Implementation of International Public Sector Accounting Standards on Nigeria's Financial Reporting Quality. *International Journal of Public Sector Management*, 33(2–3), 323–338. <https://doi.org/10.1108/IJPSM-12-2018-0277>



- Nitzl, C. (2016). The Use of Partial Least Squares Structural Equation Modelling (PLS-SEM) in Management Accounting Research: Directions for Future Theory Development. *Journal of Accounting Literature*, 37, 19–35. <https://doi.org/10.1016/j.acclit.2016.09.003>
- Noymer, A. (2011). Alpha, Significance Level of Test. In P. J. Lavrakas (Ed.), *Encyclopedia of Survey Research Methods* (pp. 17–19). Thousand Oaks: Publishing Company: Sage Publications, Inc. <https://doi.org/10.4135/9781412963947>
- Nsia-PePra, K. (2017). Flawed Democracy. *ASPJ Africa & Francophonie*.
- Orssatto, R. J. (2001). Environmental Challenges in Organizations. In N. J. Smelser & P. B. Baltes (Eds.), *International Encyclopedia of the Social & Behavioral Sciences* (pp. 4590–4592). Pergamon.
- Otley, D. T. (1980). The Contingency Theory of Management Accounting: Achievement and Prognosis. *Accounting, Organizations and Society*, 5(4), 413–428. [https://doi.org/10.1016/0361-3682\(80\)90040-9](https://doi.org/10.1016/0361-3682(80)90040-9)
- Özbilen, P. (2017). The Impact of Natural Culture on New Technology Adoption by Firms : A Country Level Analysis. *International Journal of Innovation, Management and Technology*, 8(4), 299–305. <https://doi.org/10.18178/ijimt.2017.8.4.745>
- Paldam, M. (2002). The Cross-Country Pattern of Corruption: Economics, Culture and the Seesaw Dynamics. *European Journal of Political Economy*, 18(2), 215–240. [https://doi.org/10.1016/S0176-2680\(02\)00078-2](https://doi.org/10.1016/S0176-2680(02)00078-2)
- Pillay, S., & Dorasamy, N. (2010). Linking Cultural Dimensions with the Nature of Corruption : An Institutional Theory Perspective. *International Journal of Cross Cultural Management*, 10(3), 363–378. <https://doi.org/10.1177/1470595810389793>
- Polzer, T., Gårseth-Nesbakk, L., & Adhikari, P. (2020). “Does Your Walk Match Your Talk?” Analyzing IPSASs Diffusion in Developing and Developed Countries. *International Journal of Public Sector Management*, 33(2/3), 117–139. <https://doi.org/10.1108/IJPSM-03-2019-0071>
- Pope, J. (2000). *Confronting Corruption: the Elements of a National Integrity System*. Transparency International.
- Poudel, G., Hellmann, A., & Perera, H. (2014). The Adoption of International Financial Reporting Standards in A Non-colonized Developing Country: The Case of Nepal. *International Journal of Cardiology*, 30(1), 209–216. <https://doi.org/10.1016/j.adiac.2014.03.004>
- Pozsgai-Alvarez, J. (2020). The Abuse of Entrusted Power for Private Gain: Meaning, Nature and Theoretical Evolution. *Crime, Law and Social Change*, 74(4), 433–455. <https://doi.org/10.1007/s10611-020-09903-4>
- Qudratovich, I. Q., Nurkosimovich, K. T., & Ilhomovich, T. K. (2021). The Perception of Corruption Index And Its Assessment Methodology. *International Journal of Aquatic Science*, 12(02), 3440–3447.
- Quraishi, M. K., & Islam, M. S. (2014). The Adoption of IAS/ IFRS in A Developing Country: A Case of Bangladesh. *ELK Asia Pacific Journal of Finance and Risk Management*, 5(3).
- Rahman, M. Z. (2000). Accounting Standards in the East Asia Region. In *The*



- Second Asian Roundtable on Corporate Governance “The role of disclosure in strengthening corporate governance and accountability”. Organized by OECD and World Bank Hong Kong.* (pp. 1–15). Hong Kong. Retrieved from <http://www.oecd.org/daf/ca/corporategovernanceprinciples/1931072.pdf>
- Rashid, H. A., Amin, F., & Farooqui, A. (2012). International Financial Reporting Standards (IFRS) and Its Influence on Pakistan. *Journal of Applied Finance & Banking*, 2(2), 1–13.
- Rigdon, E. E., Ringle, C. M., & Sarstedt, M. (2010). Structural Modeling of Heterogeneous Data with Partial Least Squares. *Review of Marketing Research*, 7(January), 255–296. [https://doi.org/10.1108/S1548-6435\(2010\)0000007011](https://doi.org/10.1108/S1548-6435(2010)0000007011)
- Ringle, C. M., Wende, S., & Becker, J.-M. (2015). SmartPLS 3. *Boenningstedt: SmartPLS GmbH*. Retrieved from www.smartpls.com
- Roemer, E. (2016). A Tutorial on the Use of PLS Path Modeling in Longitudinal Studies. *Industrial Management and Data Systems*, 116(9), 1901–1921. <https://doi.org/10.1108/IMDS-07-2015-0317>
- Rose, C., Kubiciel, M., & Landwehr, O. (Eds.). (2019). *The United Nations Convention Against Corruption: A Commentary*. Oxford: Oxford University Press.
- Ross, S. A. (1973). The Economic Theory of Agency: The Principal’s Problem. *The American Economic Review*, 63(2), 134–139. Retrieved from <https://www.jstor.org/stable/1817064>
- Rotberg, B. (2016). *Culture and IFRS: The effect of culture on IFRS implementation and financial reporting quality*. Retrieved from https://theses.ubn.ru.nl/bitstream/handle/123456789/3572/Thesis_BenteRotberg.pdf?sequence=1
- Saha, S. (2008). Democracy and Corruption: An Empirical Analysis in a Cross-Country Framework. In *New Zealand Association of Economists Annual Conference*.
- Salkind, N. J. (Ed.). (2010). *Encyclopedia of Research Design*. SAGE Publications, Inc.
- Sandholtz, W., & Koetzle, W. (2000). Accounting for Corruption: Economic Structure, Democracy, and Trade. *International Studies Quarterly*, 44, 31–50. <https://doi.org/10.1111/0020-8833.00147>
- Sarstedt, M., Hair, J. F., Ringle, C. M., Thiele, K. O., & Gudergan, S. P. (2016). Estimation issues with PLS and CBSEM : Where the bias lies! *Journal of Business Research*, 69, 3998–4010. <https://doi.org/10.1016/j.jbusres.2016.06.007>
- Sarstedt, M., & Mooi, E. (2014). *A Concise Guide to Market Research: The Process, Data, and Methods Using IBM SPSS Statistic. the process, data, and methods using IBM SPSS statistics* (3rd ed.). Berlin: Springer. <https://doi.org/10.1007/978-3-642-12541-6>
- Sarstedt, M., Ringle, C. M., & Hair, J. F. (2017). Partial Least Squares Structural Equation Modeling. In C. Homburg, M. Klarmann, & A. Vomberg (Eds.), *Handbook of Market Research*. Springer International Publishing. https://doi.org/10.1007/978-3-319-05542-8_15-1



- Sawani, A. (2009). The Changing Accounting Environment: International Accounting Standards and US implementation. *Journal of Finance and Accountancy*, 1–9. Retrieved from <https://www.aabri.com/manuscripts/09206.pdf>
- Schmidhuber, L., Hilgers, D., & Hofmann, S. (2020). International Public Sector Accounting Standards (IPSASs): A systematic literature review and future research agenda. *Financial Accountability & Management*, 1–24. <https://doi.org/10.1111/faam.12265>
- Schoeberlein, J., & Jenkins, M. (2019). Corruption in the Middle East & North Africa: Regional Trends from the 2019 Global Corruption Barometer and Country Spotlights. *Transparency International*. Retrieved from https://www.transparency.org/files/content/pages/2019_GCB_MENA_countr_y_profiles.pdf
- Schwab, K. (2016). *The Fourth Industrial Revolution*. Geneva: World Economic Forum.
- Schwab, K. (Ed.). (2018). *The Global Competitiveness Report 2017–2018*. Geneva. Retrieved from <http://www3.weforum.org/docs/GCR2017-2018/05FullReport/TheGlobalCompetitivenessReport2017–2018.pdf>
- Seleim, A., & Bontis, N. (2009). The Relationship between Culture and Corruption: A Cross-National Study. *Journal of Intellectual Capital*, 10(1), 165–184. <https://doi.org/10.1108/14691930910922978>
- Serra, D. (2006). Empirical Determinants of Corruption: A Sensitivity Analysis. *Public Choice*, 126(1–2), 225–256. <https://doi.org/10.1007/s11127-006-0286-4>
- Shailer, G. (2018). Agency Theory. In *Encyclopedia of Business and Professional Ethics* (pp. 1–4). Springer, Cham. https://doi.org/10.1007/978-3-319-23514-1_151-1
- Shaiq, H. M. A., Khalid, H. M. S., Akram, A., & Ali, B. (2011). Why Not Everybody Loves Hofstede? What are the Alternative Approaches to Study of Culture? *European Journal of Business and Management*, 3(6), 101–111. Retrieved from <http://iiste.org/Journals/index.php/EJBM/article/view/539>
- Sharma, Sharad, Joshi, M., & Kansal, M. (2017). IFRS Adoption Challenges in Developing Economies: An Indian Perspective. *Managerial Auditing Journal*, 32(4/5), 406–426. <https://doi.org/10.1108/MAJ-05-2016-1374>
- Sharma, Subhash, Durand, R. M., & Gur-Arie, O. (1981). Identification and Analysis of Moderator Variables. *Journal of Marketing Research*, 18(3), 291–300. <https://doi.org/10.2307/3150970>
- Silva, P., & Moreira, A. C. (2020). The Relationship Between Culture and Human Development: An Analysis Through the Lens of Innovation and Corruption. In Z. Nedelko & M. Brzozowski (Eds.), *Recent Advances in the Roles of Cultural and Personal Values in Organizational Behavior* (pp. 187–212). IGI Global. <https://doi.org/10.4018/978-1-7998-1013-1.ch010>
- Sims, R. L., Gong, B., & Ruppel, C. P. (2012). A Contingency Theory of Corruption: The Effect of Human Development and National Culture. *Social Science Journal*, 49(1), 90–97. <https://doi.org/10.1016/j.soscij.2011.07.005>
- Skipper Jr, J. K., Guenther, A. L., & Nass, G. (1967). The Sacredness of .05: A



- Note concerning the Uses of Statistical Levels of Significance in Social Science. *The American Sociologist*, 2(1), 16–18.
- Smith, M., Sagafi-Nejad, T., & Wang, K. (2016). *Going International: Accounting and Auditing Standards. Internal Auditing* (Vol. 23). Retrieved from <https://ssrn.com/abstract=1263002>
- Steinmueller, W. E. (2000). Will New Information and Communication Technologies Improve the “Codification” of Knowledge? *Industrial and Corporate Change*, 9(2), 361–376. <https://doi.org/10.1093/icc/9.2.361>
- Stone-Romero, E. F., & Liakhovitski, D. (2015). Strategies for Detecting Moderator Variables: A Review of Conceptual and Empirical Issues. *Research in Personnel and Human Resources Management*, 333–372. <https://doi.org/ISSN: 0742-7301/doi:10.1108/S0742-730120160000034008>
- Sukmadilaga, C., Pratama, A., & Mulyani, S. (2015). Good Governance Implementation in Public Sector: Exploratory Analysis of Government Financial Statements Disclosures Across ASEAN Countries. *Procedia - Social and Behavioral Sciences*, 211, 513–518. <https://doi.org/10.1016/j.sbspro.2015.11.068>
- Šumah, Š. (2018). Corruption, Causes and Consequences. In V. Bobek (Ed.), *Trade and Global Market* (pp. 63–79). IntechOpen. <https://doi.org/10.5772/intechopen.72953>
- Tanzi, V. (1998). *Corruption Around the World: Causes, Consequences, Scope, and Cures* (IMF Working Paper No. 63).
- Tawiah, V. (2021). The Impact of IPSAS Adoption on Corruption in Developing Countries. *Financial Accountability and Management*, (December 2020), 1–22. <https://doi.org/10.1111/faam.12288>
- Teece, D. J. (1986). Profiting from Technological Innovation: Implications for Integration, Collaboration, Licensing and Public Policy. *Research Policy*, 15(6), 285–305. https://doi.org/10.1142/9789812833181_0005
- Torres, L. (2004). Accounting and Accountability: Recent Developments in Government Financial Information Systems. *Public Administration and Development*, 24, 447–456. <https://doi.org/10.1002/pad.332>
- Tosi, H. L., & Slocum Jr, J. W. (1984). Contingency Theory: Some Suggested Directions. *Journal of Management*, 10(1), 9–26. <https://doi.org/10.1177/014920638401000103>
- Transparency International. (2019a). *Corruption Perceptions Index 2018*. Berlin. Retrieved from https://www.transparency.org/whatwedo/publication/corruption_perceptions_index_2018
- Transparency International. (2019b). *Corruption Perceptions Index 2019: Full Source Description*. Retrieved from https://images.transparencycdn.org/images/2019_CPI_SourceDescription_E_N-converted-merged.pdf
- Transparency International. (2021a). *Corruption Perceptions Index*. Retrieved August 6, 2021, from <https://www.transparency.org/en/cpi/2020/index/results>
- Transparency International. (2021b). CPI 2020: Middle East & North Africa. Retrieved August 12, 2022, from <https://www.transparency.org/en/news/cpi->



2020-middle-east-north-africa

- Transparency International. (2022a). CPI 2021 for Asia Pacific: Grand Corruption and Lack of Freedoms Holding Back Progress. Retrieved from <https://www.transparency.org/en/news/cpi-2021-for-asia-pacific-grand-corruption-holding-back-progress>
- Transparency International. (2022b). CPI 2021 for Middle East & North Africa: Systemic Corruption Endangers Democracy and Human Rights. Retrieved August 12, 2022, from <https://www.transparency.org/en/news/cpi-2021-middle-east-north-africa-systemic-corruption-endangers-democracy-human-rights>
- Treisman, D. (2000). The Causes of Corruption: A Cross-National Study. *Journal of Public Economics*, 76, 399–457.
- Treisman, D. (2007). What Have We Learned About the Causes of Corruption from Ten Years of Cross-National Empirical Research? *Annual Review of Political Science*, 10, 211–244. <https://doi.org/10.1146/annurev.polisci.10.081205.095418>
- Treisman, D. (2014). What Does Cross-National Empirical Research Reveal about the Causes of Corruption? In P. Heywood (Ed.), *Routledge Handbook of Political Corruption* (pp. 95–109). <https://doi.org/10.4324/9781315739175-16>
- Treisman, D. (2020). Democracy by Mistake: How the Errors of Autocrats Trigger Transitions to Free Government. *American Political Science Review*, 114(3), 792–810. <https://doi.org/10.1017/S0003055420000180>
- Triandis, H. C., Carnevale, P., Gelfand, M., Robert, C., Wasti, S. A., Probst, T., ... Schmitz, P. (2001). Culture and Deception in Business Negotiations: A Multilevel Analysis. *International Journal of Cross Cultural Management*, 1(1), 73–90. <https://doi.org/10.1177/147059580111008>
- Truyens, J., De Bosscher, V., Heyndels, B., & Westerbeek, H. (2014). A Resource-Based Perspective on Countries' Competitive Advantage in Elite Athletics. *International Journal of Sport Policy and Politics*, 6(3), 459–489. <https://doi.org/10.1080/19406940.2013.839954>
- Van Akkeren, J. (2018). Fraud Triangle: Cressey's Fraud Triangle and Alternative Fraud Theories. In *Encyclopedia of Business and Professional Ethics* (pp. 1–4). Springer, Cham. https://doi.org/10.1007/978-3-319-23514-1_216-1
- Vousinas, G. L. (2019). Advancing theory of fraud: the S.C.O.R.E. model. *Journal of Financial Crime*, 26(1), 372–381. <https://doi.org/10.1108/JFC-12-2017-0128>
- Webb, P. (2005). The united nations convention against corruption. *Journal of International Economic Law*, 8(1), 191–229. <https://doi.org/10.1093/jielaw/jgi009>
- Weerathunga, P. R., & Xiaofang, C. (2018). The International Financial Reporting Standards Adoption and Value Relevance: A Case of Sri Lanka. In *Proceedings of the 15th International Conference on Innovation & Management* (pp. 948–952). Yamaguchi University, Japan.
- WEF. (2019). The Global Competitiveness Index 4.0 2019 dataset (version 04 October 2019). Retrieved July 15, 2020, from



- http://reports.weforum.org/global-competitiveness-report-2019/downloads/?doing_wp_cron=1593310698.1029870510101318359375
- Wei, S.-J. (1999). *Corruption in Economic Development: Beneficial Grease, Minor Annoyance, or Major Obstacle* (Policy Research Working Paper No. 2048). *The World Bank Development Research Group, Public Economics*. Retrieved from <http://documents1.worldbank.org/curated/en/175291468765621959/pdf/multi-page.pdf>
- Weston, S. J., Ritchie, S. J., Rohrer, J. M., & Przybylski, A. K. (2019). Recommendations for Increasing the Transparency of Analysis of Preexisting Data Sets. *Advances in Methods and Practices in Psychological Science*, 2(3), 214–227. <https://doi.org/10.1177/2515245919848684>
- Wilkins, A. S. (2017). To Lag or Not to lag?:Re-Evaluating the Use of Lagged Dependent Variables in Regression Analysis. *Political Science Research and Methods*, 6(2), 393–411. <https://doi.org/10.1017/psrm.2017.4>
- Winata, L., & Mia, L. (2005). Information Technology and the Performance Effect of Managers' Participation in Budgeting: Evidence from the Hotel Industry. *International Journal of Hospitality Management*, 24(1), 21–39. <https://doi.org/10.1016/j.ijhm.2004.04.006>
- WJP. (2018). *Rule of Law Index 2017–2018*. Washington, D.C.: World Justice Project.
- Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond: Considering the Four Elements of Fraud. *CPA Journal*, 74(12), 38–42.
- World Bank. (1994). *Governance: The World Bank's Experience. Development in Practice*. Washington, DC. Retrieved from <http://documents.worldbank.org/curated/en/711471468765285964/pdf/multi0page.pdf>
- World Bank. (2019). *Doing Business 2019: Training for Reform*. Washington DC. Retrieved from https://www.doingbusiness.org/content/dam/doingsBusiness/media/Annual-Reports/English/DB2019-report_web-version.pdf
- World Bank. (2021a). Business Extent of Disclosure Index. Retrieved August 26, 2021, from <https://data.worldbank.org/indicator/IC.BUS.DISC.XQ>
- World Bank. (2021b). GDP per Capita, PPP (Constant 2017 International \$). Retrieved June 2, 2021, from <https://data.worldbank.org/indicator/NY.GDP.PCAP.PP.KD?view=chart>
- World Economic Forum (WEF). (2019). The Global Competitiveness Index 4.0 2019 Data Set (Version 04 October 2019). Retrieved May 31, 2021, from http://reports.weforum.org/global-competitiveness-report-2019/downloads/?doing_wp_cron=1593310698.1029870510101318359375
- World Justice Project (WJP). (2020). WJP Rule of Law Index 2020. Retrieved June 29, 2021, from <https://worldjusticeproject.org/our-work/research-and-data/wjp-rule-of-law-index-2020>
- World Population Review. (2021). Democracy Countries 2021. Retrieved December 20, 2021, from <https://worldpopulationreview.com/country-rankings/democracy-countries>



- Worldwide Governance Indicators (WGI). (2020). Worldwide Governance Indicators. Retrieved June 14, 2021, from <https://info.worldbank.org/governance/wgi/>
- Wu, X. (2005a). Corporate Governance and Corruption: A Cross-Country Analysis. *Governance*, 18(2), 151–170. <https://doi.org/10.1111/j.1468-0491.2005.00271.x>
- Wu, X. (2005b). Firm Accounting Practices, Accounting Reform and Corruption in Asia. *Policy and Society*, 24(3), 53–78. [https://doi.org/10.1016/s1449-4035\(05\)70060-6](https://doi.org/10.1016/s1449-4035(05)70060-6)
- Xie, G., & Paik, Y. (2019). Cultural Differences in Creativity and Innovation: are Asian Employees Truly Less Creative than Western Employees? *Asia Pacific Business Review*, 25(1), 123–147. <https://doi.org/10.1080/13602381.2018.1535380>
- Yasas, T. G., & Perera, H. A. P. L. (2019). The Impact of IFRS Adoption on Quality of Accounting Information: Evidence from Sri Lanka. *Kelaniya Journal of Management*, 8(1), 21–36. <https://doi.org/10.4038/kjm.v8i1.7566>
- Yeganeh, H. (2014). Culture and Corruption: A Concurrent Application of Hofstede's, Schwartz's and Inglehart's Frameworks. *International Journal of Development Issues*, 13(1), 2–24. <https://doi.org/10.1108/IJDI-04-2013-0038>
- Zaloznaya, M. (2015). Does Authoritarianism Breed Corruption? Reconsidering the Relationship Between Authoritarian Governance and Corrupt Exchanges in Bureaucracies. *Law and Social Inquiry*, 40(2), 345–376. <https://doi.org/10.1111/lsci.12076>
- Zhou, X. (2019). A Review of Complementary Assets. *American Journal of Industrial and Business Management*, 09, 1772–1780. <https://doi.org/10.4236/ajibm.2019.99116>