

SPECIAL ISSUE ARTICLE

The definition of corporate corruption prevention during the last decade: Bibliometrics and content data for the future research agenda

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Abstract

The purpose of this research is to provide a valuable study about the development of literature on corruption prevention during the last decade suggesting the way for the future agenda. We collected documents with the aims to develop a structured literature review (SLR). We collected 113 documents adopting a not grey analysis. Our results shows two main research areas: (i) the corruption prevention understanding its features and using accounting and ethical activities in the business and government procurement and (ii) anticorruption measures, disclosure and behaviours as renewed tools to increase corporate governance sustainability and corporate social responsibility. This is the first time for proposing the SLR on corporate corruption preventions and renewed models directed to build an updated background and emerging issues. This paper is original because proposes for the first time the literature collection of corporate corruption prevention's models providing valuable insights, critique and definition for the future research.

KEYWORDS

anticorruption models, behaviours, corporate corruption, corruption prevention, measures, SLR

1 | INTRODUCTION

During the last decades, the corruption phenomenon has been observed adopting several perspectives among which its impact on the corporate systems and its internal and external dimensions (Cardoni et al., 2020; Lombardi et al., 2019, 2020; Manacorda et al., 2014; Wijayati et al., 2015). Public and private organizations are preventing and managing the corruption phenomenon by adopting tools, models, behaviours and principles compliant with the country-based legislations and guidelines (Association of Certified

Fraud Examiners [ACFE], 2018; Joseph et al., 2016; Manacorda et al., 2014; Podolnii & Podolnaya, 2016) as well as with best practices to achieve good corporate governance models. In this scenario, the need to create adequate corporate corruption prevention tools safeguards both the organization and its shareholders and stakeholders assuring corporate accountability, transparency and sustainability (Elkington, 2006; Lozano, 2012; Odongo & Wang, 2018).

In this context, our purpose is to provide a study about the development of literature on corruption prevention during the last decade suggesting the way for the future agenda. This analysis is directed to

Abbreviations: ABDC, Australian Business Dean Council; ABS, Chartered Association of Business Schools; CPY, citations per year; OECD, Organisation for Economic Co-operation and Development; RQ, research question; SLR, structured literature review; TI, Transparency International.

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answer the call launched by the BSE special issue ‘Corporate corruption, business strategy, and sustainable environment: Inferno and paradise!’, particularly to ‘corporate corruption prevention, models, measures and behaviours’. We used a structured literature review (SLR) (Kraus et al., 2020; Petticrew & Roberts, 2006; Secundo et al., 2020; Tranfield et al., 2003), developed through the use of the Scopus database. Starting from more than 800 documents, we finally collected 113 papers published between 2000 and 2019 in a variety of academic journals belonging to the business, management and accounting field, adopting both the content and bibliometric analysis.

Findings show at least two main research areas: (i) the corruption prevention understanding its features and using accounting and ethical activities in the business and government procurement and (ii) anticorruption measures, disclosure and behaviours as renewed tools to increase corporate governance sustainability and corporate social responsibility. These results draft the first state of the art in the corporate corruption prevention models. Results are useful for academic and practitioners proposing the agenda for future researches.

This paper is organized as follows. Section 2 presents the methodological approach. Section 3 outlines the results. Section 4 provides conclusions and future agenda.

2 | THEORETICAL BACKGROUND

The investigation of the corruption phenomenon has been based on several perspectives of analysis among which what are its impact in the corporate systems and its internal and external dimensions (Cardoni et al., 2020; Lombardi et al., 2019, 2020; Manacorda et al., 2014; Wijayati et al., 2015).

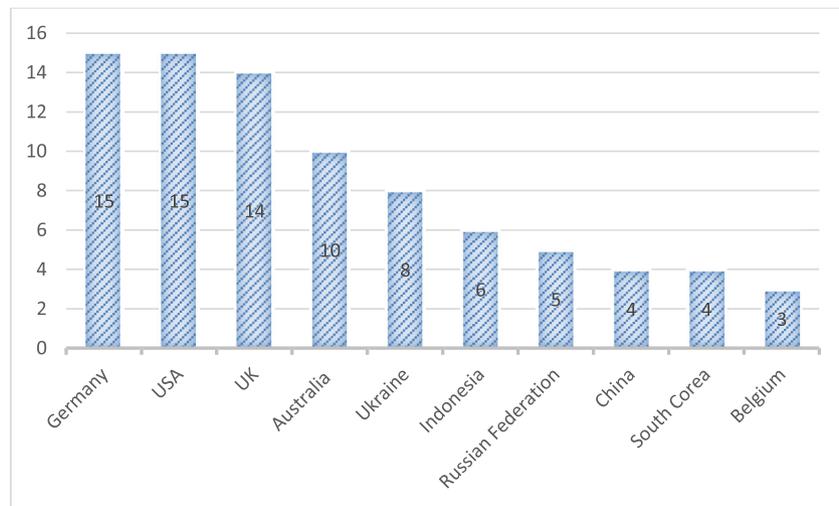
Several definitions of corporate corruption and its prevention exist (Lombardi et al., 2019, 2020; Manacorda et al., 2014). OECD promotes the fight against corruption and bribery (www.oecd.org): for example, through the OECD Anti-Bribery Convention were defined ‘legally binding standards to criminalise bribery of foreign public officials in international business transactions and provides for a host of related measures that make this effective’ (www.oecd.org/corruption/oecdantibriberyconvention.htm). In the report ‘Recommendation of the Council for Development Co-operation Actors on Managing the Risk of Corruption’ (OECD, 2016) are also defined, among the other items, the *internal integrity and anticorruption system* as ‘those elements of an agency’s ethics, control, and risk management systems (laws, regulations and policies) that relate to corruption risk, including both prevention and enforcement elements’ (OECD, 2016, p. 5). Additionally, Transparency International (TI) develops the corruption perception index of countries and defines the corruption ‘as the abuse of entrusted power for private gain. Corruption erodes trust, weakens democracy, hampers economic development and further exacerbates inequality, poverty, social division and the environmental crisis. Exposing corruption and holding the corrupt to account can only happen if we understand the way corruption works and the systems that enable it’ (www.transparency.org/en/what-is-corruption).

3 | RESEARCH METHODS

We used the structured literature analysis (Kraus et al., 2020; Petticrew & Roberts, 2006; Secundo et al., 2020; Tranfield et al., 2003) proposing a valuable study about the development of literature on corruption prevention during the last decade suggesting the way for a future research agenda. Such typology of analysis allows to draft the current meaning of the investigated topic, especially if Scholars are discussing hottest topics for the academic, professional and institutional communities. Following literature in the selected methodology, we established the following research questions (RQs):

- RQ1. How is the corporate corruption prevention model developing?
- RQ2. What are corporate corruption prevention models’ focus and critique?
- RQ3. What are the implications for corruption prevention and future research streams?

Establishing the research protocol, we define the current meaning about the corporate corruption prevention, providing an overview of this topic and new research proposals (Alvesson & Deetz, 2000). After consulting some leading articles to contextualize our research, we selected the keyword ‘corruption’ in connection with the keyword ‘prevent’ as relevant words in the field of business, management and accounting using the Boolean operator (AND; OR). Our choice was to use affirmative and direct keywords limiting to two main keywords the analysis in order to obtain core results and avoid to find additional topics. According to Massaro et al. (2016), we decided to search a journal databases ‘based on an article’s title, abstract and keywords because searching entire journal databases can turn up too many irrelevant articles’. In particular, we decided to collect through the Scopus database only the articles and review article between 2000 and 2019 (20 years) to propose the core literature in the field analysed. In this way, the choice to investigate two categories of scientific document (i.e., articles and review articles) is inspired to Kraus et al. (2020) and to their distinction about grey analysis and not grey analysis: ‘The use of grey literature would open the SLR to this criticism’ (Kraus et al., 2020, pp. 12–13). Thus, this is a not grey analysis avoiding the selection of books’ chapter, proceedings and so on. Following a methodological path and discussion among authors, we selected 113 documents from more than 800 documents. In particular, a specific protocol was developed (Massaro et al., 2016). The selection of the articles to include in the review was based on an independent reading of all the abstracts of the 800 articles by each author. The authors evaluated the abstracts taking into consideration the aspects highlighted in the definition of corruption provided by TI and used for developing the corruption perception index of countries. Specifically, the authors focused on the abstracts that treat corruption as producing private gains or affects trust, democracy, economic development, equality, poverty, social division and the environmental crisis. Then, in a specific meeting, the authors compared the selections carried out individually, and misalignment in the individual selections was

FIGURE 1 Articles by countries (top 10)

mitigated. This produced the final list of documents we retain as relevant for this study.

Assuring generalizable results (White & McBurney, 2012), our research documents were classified and coded using category by previous studies (Lombardi et al., 2020; Secundo et al., 2020). We developed the analysis using VOSviewer software (van Eck & Waltman, 2017) to achieve research items.

4 | FINDINGS

This section shows the results of our analysis of the set of articles selected for answering our research questions: RQ1: *How is the corporate corruption prevention model developing?*; RQ2: *What are corporate corruption prevention models' focus and critique?*; RQ3: *What are the implications for corruption prevention and future research streams?*

First of all, the evolution of the articles in the searched topics shows a trend of publication varied and swinging along the time. However, the trend of publication is increased in the last 5–6 years and particularly from 2014. The most prolific year is 2019 with 24 articles published in several sources. This evidence shows the scholars' interest in the topic analysed has grown especially in the recent years. We also analysed the distribution by countries of the articles comprising our dataset in the temporal horizons assumed for this research (2000–2019). We found 42 countries involved in the analysis and the high fragmentation of studies among countries. Figure 1 shows the top 10 of articles by countries.

The geography of articles derives from the involvement in the authorship of a country, a university or a research centre. When the article has several authors of different countries, we assigned one point to each of them. The documents distribution among countries or the geography of articles shows countries with major contribution to the research topics we have investigated in this study. We report more prolific countries in terms of number of publications (Figure 1) starting from the top countries: Germany (15 articles), the

United States (15 articles), the United Kingdom (14 articles) and Australia (10 articles).

Our analysis also focuses on the sources and documents distribution among sources (113 articles) to verify the potential of research topics. Our dataset comprises 69 sources as reported in Appendix A alongside the number of documents published by each source. We retrieve a wide list of sources showing a high level of the topic's distribution among high-quality peer-reviewed journals. In this scenario, we better investigate the most influential sources creating a short list. Public Integrity is the most significant journal of the sources list publishing seven articles in the field of corporate corruption prevention models investigated in this research. Top eight relevant journals are reported in Figure 2 showing sources with the number of publications.

Additionally, we include the main metrics of the top eight sources (e.g., ranking ABDC, SJR2019 and Scopus coverage). Even if the Scopus coverage of these sources is confirmed since several years (Table 1), we highlight as only three sources are included in the Australian Business Dean Council (ABDC) and Chartered Association of Business Schools (ABS): Journal of Business Ethics, Critical Perspectives on Accounting and International Journal of Public Administration. Thus, a wide range of sources is showed assuming a great interest in the topic development by scholars, practitioners and institutions.

The total number of citations by articles included in our dataset is 1226. The trend of citations is reported below (Table 2) showing the increasing number of citations per year since 2016. The most important number of citations is on 2020 confirming previous results about the recent interest in corporate corruption prevention models. Table 2 shows also the citations in relations to the number of documents per year.

Table 3 shows the top nine peer-reviewed journals per number of articles published in the field analysed (minimum three documents) and citations. The most cited source is Journal of Business Ethics (194 citations and six articles). Also, Critical Perspectives on Accounting (102 citations and four articles) and International Journal of Public Administration (98 citations and four articles) received a high level of citations.

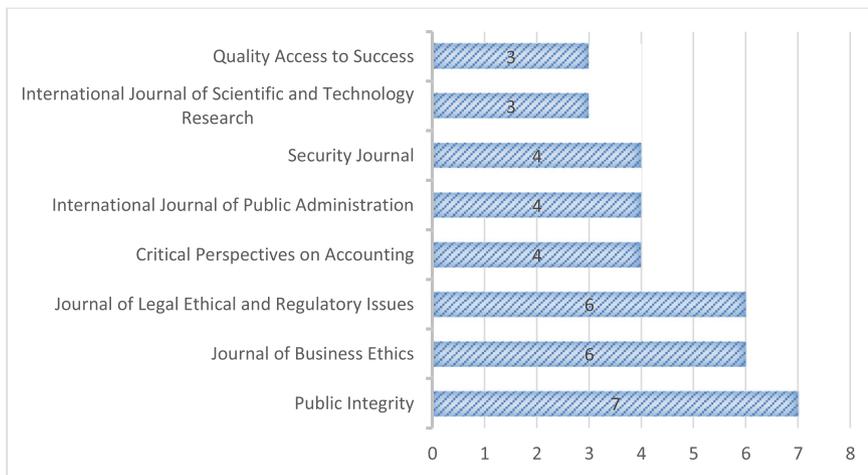


FIGURE 2 Distribution of document per journals (top eight)

TABLE 1 Metrics by top eight sources

Journal	Number of articles	Scopus coverage from	ABDC	ABS	SJR2019
Public Integrity	7	2000	n.a.	n.a.	0.420
Journal of Business Ethics	6	1982	A	3	1.972
Journal Legal Ethical and Regulatory Issues	6	2009	n.a.	n.a.	0.258
Critical Perspective of Accounting	4	1990	A	3	1.823
International Journal of Public Administration	4	1979	B	2	0.480
Security Journal	4	2009	n.a.	n.a.	0.463
International Journal of Scientific and Technology Research	3	2018	n.a.	n.a.	0.123
Quality—Access to Success	3	2009	n.a.	n.a.	0.280

Year	<2016	2016	2017	2018	2019	>2019	Total
Citations	381	79	119	159	229	259	1226
Number of articles	52	11	16	9	25		113

TABLE 2 Trend of citations per year

TABLE 3 Journals/documents/citations (top nine)

Journals	Articles	Citations
Public Integrity	7	34
Journal of Business Ethics	6	194
Journal of Legal, Ethical and Regulatory Issues	6	17
Security Journal	4	28
Critical Perspectives on Accounting	4	102
International Journal of Public Administration	4	98
Science and Engineering Ethics	3	67
International Journal of Scientific and Technology Research	3	2
Quality—Access to Success	3	0

Engineering and Management (94 citations and 7.83 CPY). Other relevant articles belonging to the top 10 are reported in Table 6 using the decreasing number of citations. We also highlight as in the top 10 reported below, three articles are published in the same source (Journal of Business Ethics).

4.1 | Emerging items of research

In this section, we highlight the main keywords covered by the 113 articles of our dataset. Generally, the keywords analysis allows to scholar ‘to analyse very large amounts of text without losing touch with focussing on small amounts of material in considerable depth’ (Silverman, 2013, p. 275). In this direction, we used the social network analysis to find the most relevant keywords and clusters of keywords in the corporate corruption prevention models.

We find the keywords occurrence grouping minimum two keywords and deleting not significant keywords by the resulting list (Figure 3). Additionally, the top 25 keywords' occurrence is reported

Additionally, the top 10 of the most cited articles (citations and citations per year [CPY]) is included in Table 4. The most cited article is by Sohail and Cavill (2008) ‘Accountability to prevent corruption in construction projects’ published in Journal of Construction

TABLE 4 Articles per citations and citations per year (top 10)

Authors	Year	Title	Source	Citations	CPY
So hail, M., Cavill, S.	2008	Accountability to prevent corruption in construction projects	Journal of Construction Engineering and Management	94	7.83
Cho, Y. H., Choi, B.-D.	2004	E-government to combat corruption: The case of Seoul metropolitan government	International Journal of Public Administration	86	5.38
Amaral, M., Saussier, S., Yvrande-Billon, A.	2009	Auction procedures and competition in public services: The case of urban public transport in France and London	Utilities Policy	59	5.36
Rabl, T., Kühmann, T. M.	2008	Understanding corruption in organizations—Development and empirical assessment of an action model	Journal of Business Ethics	54	4.5
Shan, M., Chan, A. P. C., Le, Y., Hu, Y.	2015	Investigating the effectiveness of response strategies for vulnerabilities to corruption in the Chinese public construction sector	Science and Engineering Ethics	50	10.4
De La Croix, D., Delavallade, C.	2009	Growth, public investment and corruption with failing institutions	Economics of Governance	50	4.54
Neu, D., Everett, J., Rahaman, A. S.	2015	Preventing corruption within government procurement: Constructing the disciplined and ethical subject	Critical Perspectives on Accounting	47	9.4
Argandoña, A.	2007	The United Nations Convention against Corruption and its impact on international companies	Journal of Business Ethics	44	3.38
Xiao, J. Z., Zhang, Y., Xie, Z.	2000	The making of independent auditing standards in China	Accounting Horizons	44	2.2
Vaiman, V., Sigurjonsson, T. O., Davidsson, P. A.	2011	Weak business culture as an antecedent of economic crisis: The case of Iceland	Journal of Business Ethics	43	4.78

in Table 5 with the same criteria of analysis. The keyword 'corruption' is the most relevant word with 60 occurrences. Also, 'ethics' (10), 'bribery' (9), 'corruption prevention' (8), 'business ethics' (5) and 'fraud' (5) are significant keywords in our analysis. These recurring keywords are aligned to previous results showing the scholars' interest in the corruption prevention (e.g., bribery and fraud) especially to guaranteeing the business ethics.

Additionally, Table 6 shows the emergence of eight clusters by the keywords' occurrence analysis. Some clusters (e.g., Cluster 1 and Cluster 2) are most relevant than others (e.g., Cluster 7 and Cluster 8) in terms of dimensions (number of keywords), and we adjusted the following cluster and content analysis after a preliminary assessment of keywords and authors clustering. For example, the most relevant cluster seems Cluster 2 focused on the connection between corporate governance and corruption prevention also investigating the employees' actions and so the whistleblowing phenomenon.

We retrieved eight clusters (Table 6) through a full counting method inside the software and documents with minimum five citations. Each clusters shares articles that may highlight a specific topic/approach (Van Eck & Waltman, 2017) as reported in Table 7.

We analysed the nine clusters retrieved, and we decided to adjust them to increase the effectiveness of our analysis. We adopted the

first two clusters as relevant topics aligning them also to their focus and topics. Particularly, our analysis did not change the consistency of the first two clusters owing to their background and it was directed to understand the meaning of each paper in relation to a research path. Thus, results allow us to draft the main emerging research items below.

4.1.1 | Research Item 1

Corruption prevention and its features: accounting and ethical activities in the business and government procurement. The first research item highlights the corruption prevention domain in the business and government procurement's contexts. The anticorruption is fostered using the knowledge of its features and characteristics, as well as activities by the accounting and ethical scenarios.

Interestingly, David-Barrett et al. (2017) investigate why there are systematic failures by organization in embedding anticorruption policies in business practices. The authors analyse the 'disconnect between the institutional purpose of combating bribery and corruption and organizational practices that consistently fail to do so in the pharmaceutical industry'. David-Barrett et al. (2017) retrieve two

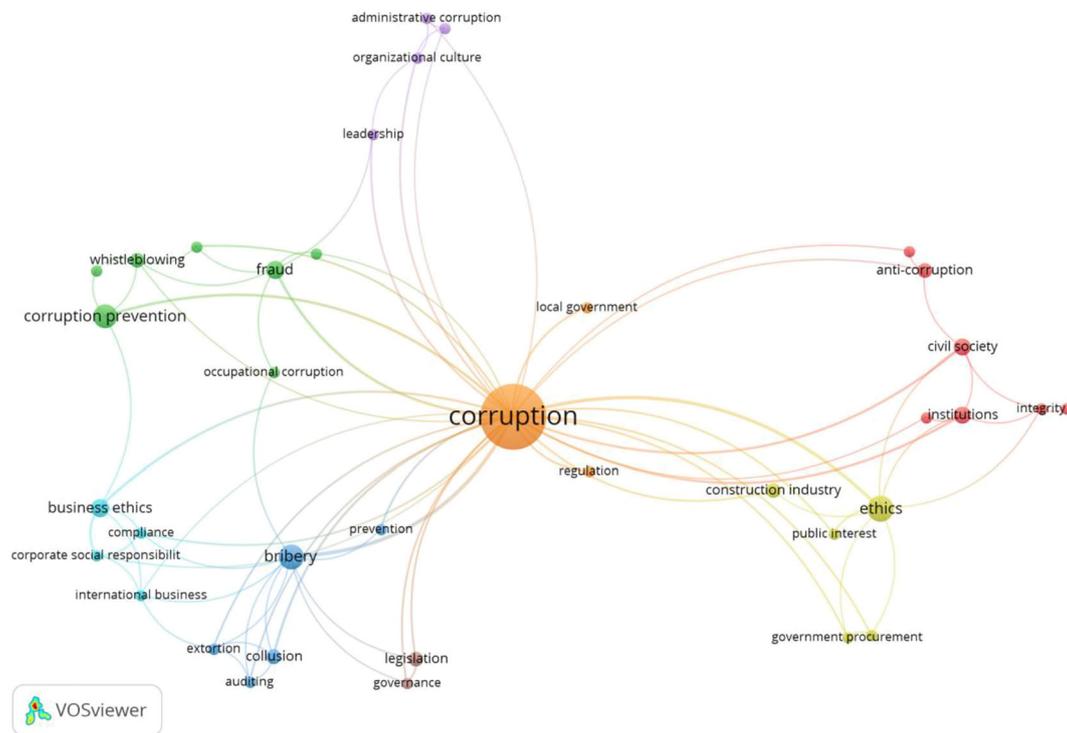


FIGURE 3 Keywords occurrence

results in this context: '(a) The tension between global laws ... and local norms ... and (b) The misalignment of the objectives of the compliance departments ... and the commercial departments ...'. Eberl et al. (2015) analyse the influence of organizational rules in trust repairing showing how organizations 'attempts to repair trust after organizational-level integrity violations'. They argue that organizational rules are a double-edged sword in repairing trust and the adjustment of organizational rules is a positive signals for external stakeholders.

Hoskin (2015) proposes the analysis of the corruption prevention and ethical subject mainly investigating the interplays between accounting and corruption included in the practices and politics inside governmental/managerial complexes. Jeppesen (2019) shows the fighting to corruption in relation to auditing activities emphasizing their role in combating commercial and political corruption. In this direction, the author proposes some benefits at the microlevel of firms and auditing profession. 'Auditing work to prevent and/or detect corruption also has the potential to become an important new service for the auditing profession' (Jeppesen, 2019). Kreikebaum (2008) analyses the moral side of corruption adopting the ethical perspective and verifying the influence on the decision-making processes inside organizations. The author represents the concept of corruption as integrated element of business, institutional and individual ethics perspectives. Neu et al. (2015) investigate the corruption phenomenon in the government procurement domain. Particularly, the authors analyse the influence of corruption on internal controls and monitoring practices including ethics and moral behaviours of organizational actors. They argue the 'effective anti-corruption procurement

practices depend upon an understanding and analysis of the practices and politics of visibility within government'.

Roberts (2015) analyse the subjection of corruption in the government procurement (in the pre and post contract phase) showing 'how processes of inscription and audit which are designed to prevent corruption, nevertheless also continue to make corruption possible'. Sikka and Lehman (2015) propose their study in the context of corruption and its supply-side analysing its influence in the government procurement processes. The authors investigates the effectiveness of internal controls systems to face corrupt practices within the government procurement process emphasizing limitations. Slager (2017) investigates the construction of the corruption risk highlighting the existence of a central tension between corruption prevention and detection in the private sector. In the anticorruption domain, 'Accountants play an important role in the fight against corruption as well as corporate risk management practices' (Slager, 2017).

4.1.2 | Research Item 2

Anticorruption measures disclosure and behaviours as renewed tools to increase corporate governance sustainability and corporate social responsibility. The second research area proposes several measures, disclosure and behaviours by companies to investigate the corruption phenomena and its prevention with the aim to assure the sustainable corporate governance and increase corporate social responsibility.

Bishara and Schipani (2009) propose a framework to improve 'corporate governance and preventing future executive corruption'.

They suggest an anticorruption model based on the detection and eradication mechanisms of corporate corruption and the institutional learning from previous instances of corporate corruption. D'Onza et al. (2017) investigate the disclosures' characteristics of

anticorruption measures in the public administration directed to increase transparency, public accountability and citizens' trust. Among the other results, the authors discover that anticorruption measures' disclosure is employed for specific aims such as to safeguard trust and reputation after an illegal event. Lin and Chuang (2016) analyse the influence of corruption at the country level and brand value in the context of corporate social responsibility. They argue that 'corruption at the country level is detrimental to the marketing capabilities and brand values of firms based in that country. Firms based in a country with a high level of corruption produce fewer valuable brands than those based in a country where corruption is absent'.

Lombardi et al. (2019) investigates the corporate corruption prevention in relation to the sustainable corporate governance and legislation. The authors propose main issues and drivers to prevent corruption drafting an integrated model and a set of indicators, proposing the global indicator as measure of control. Argandoña (2007) investigates the corruption phenomenon at country level following the origin and content of the United Nations Convention against corruption in the international scenario. Also involving companies, the author argue 'If implemented successfully, it is likely to have a major impact on the prevention of and fight against corruption in the international arena, promoting national actions, creating a common framework and organizing cooperation among the States Parties'. However, the authors suggest to take some actions such as the intensification of the fight against corruption by national government, helping governments to adopt measures by Convention. Hauser and Hogenacker (2014) analyse the companies' behaviour in international operations verifying their proactive approach in preventing corruption. They find that 'firms do not anticipate the risk of potentially being confronted with corruption when operating in foreign countries where the level of corruption is perceived to be high. On the contrary, it seems that firms tend to follow a reactive approach toward the management of corruption risks in foreign countries and only implement measures against corruption if they have actually been confronted with the issue'.

TABLE 5 Keywords' occurrence (top 25)

Keyword	Occurrences	Total link strength
corruption	60	84
ethics	10	17
bribery	9	17
corruption prevention	8	10
business ethics	5	9
fraud	5	9
civil society	4	7
institutions	4	8
anti-corruption	3	3
collusion	3	6
construction industry	3	4
legislation	3	6
whistleblowing	3	5
administrative corruption	2	3
auditing	2	5
brand value	2	2
compliance	2	5
conflict of interest	2	2
corporate governance	2	4
corporate social responsibility	2	5
corruption perception	2	4
extortion	2	6
governance	2	6
government procurement	2	6
integrity	2	4

TABLE 6 Cluster by keywords' occurrence

Cluster 1 (red)	Cluster 2 (green)	Cluster 3 (blue)	Cluster 4 (yellow)	Cluster 5 (violet)	Cluster 6 (heavenly)	Cluster 7 (orange)	Cluster 8 (brown)
Anti-corruption	Corporate Governance	Auditing	Construction Industry	Administrative Corruption	Business Ethics	Corruption	Governance
Brand value	Corruption Prevention	Bribery	Ethics	Corruption Perception	Compliance	Local Government	Legislation
Civil society	Fraud	Collusion	Government Procurement	Leadership	Corporate social Responsibility	Regulation	
Conflict of interest	Money Laundering	Extortion	Internal Controls	Organizational Culture	International Business		
Institutions	Occupational Corruption	Prevention	Public Interest				
Sport corruption	Public Corruption						
	Whistleblowing						

TABLE 7 Bibliographic clustering of authors

Cluster 1 (red)	Cluster 2 (green)	Cluster 3 (blue)	Cluster 4 (yellow)	Cluster 5 (violet)	Cluster 6 (heavenly)	Cluster 7 (orange)	Cluster 8 (brown)	Cluster 9 (pink)
David-Barrett et al. (2017)	Argandoña (2007)	Adegbite (2012)	Anechiarico and Goldstock (2007)	Füss and Hecker (2008)	Benito et al. (2018)	Hauser (2019)	Amaral et al. (2009)	Timofeyev (2015)
Eberl et al. (2015)	Bishara and Schipani (2009)	De Chiara and Livio (2017)	Rabl and Kühlmann (2008)	Gunduz and Önder (2013)	Huberts (2000)	Silvestre et al. (2018)	Arnold et al. (2012)	
Hoskin (2015)	D'Onza et al. (2017)	De La Croix and Delavallade (2009)	Rabl (2011)	Shan et al. (2015)	Sohail and Cavill (2008)	Tunley et al. (2018)		
Jeppesen (2019)	Hauser and Hogenacker (2014)	Lízal and Kocenda (2001)	Vaiman et al. (2011)					
Kreikebaum (2008)	Lin and Chuang (2016)	Samuel (2009)						
Neu et al. (2015)	Lombardi et al. (2019)	Ullah et al. (2019)						
Roberts (2015)								
Sikka and Lehman (2015)								
Slager (2017)								

5 | IMPLICATIONS, CONCLUSIONS AND FUTURE RESEARCH AGENDA

We provided a valuable study about the development of literature on corruption prevention during the last decade suggesting the way for the future agenda answering to the call launched by the BSE special issue 'Corporate corruption, business strategy, and sustainable environment: Inferno and paradise!', particularly to 'corporate corruption prevention, models, measures and behaviours'. Our findings show at least two main research items: (i) the corruption prevention and its features: accounting and ethical activities in the business and government procurement and (ii) anticorruption measures, disclosure and behaviours as renewed tools to increase corporate governance sustainability and corporate social responsibility. Additionally, our previous analysis highlights the relevance of some research topics in the field of corporate corruption prevention. Particularly, the analysis seems to emphasize a strong connection between the following research topics:

- i. corporate corruption prevention and corporate governance;
- ii. corporate corruption prevention and business ethics, accounting and auditing;
- iii. corporate corruption prevention and corporate social responsibility.

Additionally, should further investigate the following topics:

- iv. whistleblowing phenomenon;
- v. the construction industry as critical economic sector.

With the aim to advance the literature, the proposal for the future agenda is based on the listed (i–iii) research streams. The investigation of such topics could increase the effectiveness of corporate corruption prevention actions by organizations, fostering transparency and accountability.

Through our dataset, we drafted theoretical and practical implications. From the theoretical perspective, one of the main implications coming from the review is the necessity to develop a better understanding of accounting systems as anticorruption systems not only focusing on ex post control systems but also as a package of tools able to foster behaviours for preventing corruptions and not only for discovering them. Additionally, anticorruption behaviours should be more directly linked to the role assigned to the governance and achievement of nonfinancial performance. This implies the opportunity to discover and analyse if and how the control systems that are not financial based could affect the anticorruption behaviours of people within and outside organizations. Moving to the practical implications, within public administrations, it is necessary to develop an integration perspective among the different tools available within this organisations. Anticorruption policy has to be thought as integral part of the general policies of public administrations. Not only tools specifically related to anticorruption have to be developed but it also necessary to develop models of anticorruption based on the exploitation of

the possible linkages existing and/or to be developed among the different programming and controlling tools already available within public administrations. Only in this way, anticorruption policies and tools will be not suffered as an overload of tasks to be accomplished by public employees.

This paper has several limitations among which the proposal of a limited critique about results. Additionally, we selected only two keywords for our analysis using the criteria of affirmative and direct keywords. The future research is directed to further investigate this research topics using emerging streams and other methodology and adopting a critical approach. Additionally, in the future research, we aim to extend the keywords to start the investigation, including for example the keyword 'anticorruption' to achieve extended results.

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APPENDIX A

Journal	Documents
Public Integrity	7
Journal of Business Ethics	6
Journal Legal Ethical and Regulatory Issues	6
Critical Perspective of Accounting	4
International Journal of Public Administration	4
Security Journal	4
International Journal of Scientific and Technology Research	3
Quality—Access to Success	3
Science and Engineering Ethics	2
Emerald Emerging Market Case Studies	2
European Journal of Law and Economics	2
European Management Review	2
European Research Studies Journal	2
International Journal of Applied Business and Economics Research	2
Journal of Cleaner Production	2
Journal of Economic Behavior and Organization	2
Journal of Financial Regulation and Compliance	2
Journal of Management Inquiry	2
Managerial Auditing Journal	2
Problems and Perspectives in Management	2
Social Responsibility Journal	2
Accounting Horizons	1
Banks and Bank Systems	1
British Accounting Review	1
British Journal of Management	1
Business Horizons	1
Competitiveness Review	1
Corporate Governance	1
Corporate Ownership and Control	1
Economia	1
Economic Inquiry	1
Economics of Governance	1
Economy of Region	1
Ejournal of Tax Research	1
Emerging Market Review	1
Espacios	1
European Journal of Economics Finance and Administrative Sciences	1
Evidence Based HRM	1
Futures	1
Humanities and Social Sciences Letters	1
Innovation	1
International Business Management	1
International Business Review	1
International Journal of Organization Theory and Behavior	1
International Journal of Production Economics	1

(Continues)

Journal	Documents
International Journal of Recent Technology and Engineering	1
International Journal of Sport Policy	1
International Marketing Review	1
Journal of Applied Economic Sciences	1
Journal of Business Economics and Management	1
Journal of Construction Engineering and Management	1
Journal of Economic Cooperation and Development	1
Journal of Euromarketing	1
Journal of International Trade Law and Policy	1
Journal of Korea Trade	1
Journal of Managerial Psychology	1
Journal of System and Management Sciences	1
Leadership and Management in Engineering	1
Northwestern Journal of International Law and Business	1
Organization Studies	1
Personnel Review	1
Physical Culture and Sport Studies and Research	1
Public Money and Management	1
Public Organization Review	1
Public Relations Review	1
Records Management Journal	1
Revista De Contabilidad Spanish Accounting Review	1
Utilities Policy	1
World Customs Journal	1