Article

Examining The Application of The Ethics Triangle in Influencing MACC Officers to Embrace The Sustainable Development Goal 16 (SDG16)

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Abstract: Among the 17 United Nations Sustainable Development Goals (SDGs), goal sixteen is about building effective, accountable, and inclusive institutions at all levels, which is essential. This article examines the application of the Ethics Triangle model in influencing the Malaysian Anti-Corruption Agency (MACC) to embrace SDG 16. This model allows the user to test a course of action against three ethical approaches: principles, virtues, and consequences. Applying the Ethics Triangle to a situation allows a greater understanding of complicated ethical decisions. Consistent ethical decision-making by public officers leads to achieving SDG 16. A quantitative survey was conducted on 250 MACC officers using two-stage sampling techniques. The measurement items were adapted from the Unified Normative Ethics Theory. This study employed descriptive analyses, Pearson correlation, and multiple regression to validate the proposed model. Despite numerous anti-corruption studies, this study contributes by filling the lacuna in MACC's anti-corruption efforts, directly contributing to achieving SDG 16. The results showed that virtue, principles, and consequences significantly affect the role of MACC in enhancing the application of SDG 16. This study found that principles are the leading element. Virtues and consequences complement the guidance of anti-corruption officers' ethical decisions to achieve peace, justice, and strong institutions in Malaysia. The interaction of the Ethical Triangle elements in a decision of an officer emphasised that virtue and consequences align with the principles an officer follows.

Keywords: Anti-corruption; ethics triangle; Malaysian public administration; Sustainable Development Goals; SDG16

Introduction

Corruption is elusive, and no matter how clean a country appears, the population is all too aware that corruption is a major problem in their countries. Corruption has toppled governments, created appropriation of rents, and caused slow economic growth and malfunctioning institutions (Mauro, 1998). In Thailand, corruption has caused economic grievance (Nimitmongkol, 2023), while government corruption is highly problematic in Malaysia and the Phillipines (Transparency International, 2020). Multiple methods have been applied to boost anti-corruption work, and one of them is the Sustainable Development agenda, which is a breakthrough for the anti-corruption movement (UNDP, 2022).

However, a negative perspective on public institutions' governance hampers an effective implementation of the Sustainable Development Goals (SDG) (Joseph et al, 2019) thus requires further study. Most literature focuses on the role and structure of the anti-corruption agency (ACA) in combating corruption in which the term SDG is not articulated directly (Mohd Rashid et al., 2022; Sunaryo & Nur, 2022; Yomnak & Ruckchart, 2021) and ACA's direct application of SDG16 is scarce (Lokman et al., 2024; Dharma Putri et al., 2024). Therefore, consciously associating MACC officers' role with the implementation of SDG16 will amplify government's effort in combating corruption and eventually produce peace, just and strong institutions in Malaysia. MACC as an ACA is an ideal case study as it plays critical roles in supervising, monitoring and ensuring the government is accountable for the SDGs achievement (Güney, 2016; Hope, 2020b). Additionally, the ethical decision-making frameworks in Malaysia's anti-corruption agencies so far have achieved partial success (Mahmud & Mohamed, 2023). Therefore, this study aims to identify whether the Ethical Triangle elements of virtue, principles and consequences influence the role of MACC in embracing the SDG16.

Literature Review

Corruption is a major challenge for governments in many countries (Auriacombe & Shikha, 2019). A key principle identified as a cause of corruption is the existence of rents and public officials' discretionary power in allocating them (Mauro, 1998). Earlier studies resulted in many indefinite findings on the effects of corruption in a country. Corruption affects the economy by reducing growth, lowering the quality of public infrastructure and services, decreasing tax revenues, distorting the composition of government expenditure, and causing talented people to engage in rent-seeking rather than productive activities (Mauro, 1998). The effect includes inflation, unemployment and stunted economic growth (Uddin & Ur Rahman, 2022) and features a low to huge gap between people in the low- income, middle-income and the high-income class (Akimova et al., 2020). Another grave concern is the overly close ties between the government, public officials and businesses are rarely punished for corruption (The Global Corruption Barometer, 2021). Corruption also poses social consequences that exacerbate inequality (Hudson et al., 2021) and reduce access to public services (Okpara & Mamman-Muhammad, 2022), which finally erode social trust (Thanetsunthorn, 2021). Corruption also weakens democratic institutions (Boateng et al., 2024), erode the rule of law (Ramesh & Vinayagathasan, 2023) and initiates political instability (Khamitov et al., 2023).

The effort to significantly reduce corruption is one of the critical targets in SDG16: "Promoting a peaceful and inclusive society for sustainable development, providing access to justice for all and building effective, accountable and inclusive at all levels" (Hope, 2020a). To do so, Malaysia's MADANI government targeted a 25th position in the Corruption Perception Index (CPI) by 2028. This is to drastically improve Malaysia's rank of 61 in 2022 and 62 in 2021 (Transparency International, 2023) due to Malaysia's volatile position with the score drop from 48 points in 2021 to 47 points in 2022 (Transparency International, 2023). Efforts have since been made to improve the ranking by fostering an environment conducive to sustainable development. This includes practicing effective and efficient public procurement processes with proper collaboration across departments and agencies, to curb financial misconduct in public organisations (Azizan et al., 2024). This aligns with the SDG essence to achieve its goal.

1. Anti-Corruption Agency (ACA)

Anti-corruption agencies are institutions that ensure the threat of corruption can be minimised. The earliest anti-corruption establishment in Malaysia was the Corruption Prevention Ordinance in 1950. In 1967, a formal ACA was established under the Prevention of Corruption Act 1967. The ACA was transformed into the MACC in 2008 as an independent sole body investigating and prosecuting corruption cases. It is the main agency that combats and supports anti-corruption initiatives and eradicates corruption, abuse of power and malpractices in Malaysia. MACC's officers' functions are clearly stated in the MACC Act 2009 as responsible to receive report, detect and investigate, examine practices, systems and procedures, instruct and advise, educate public and enlist public support against corruption (MACC Act, 2009). These functions are underlined by its independence, transparency, and professionalism principles as a neutral agency. The integration of the National Governance Planning Unit (NGPU), previously known as the GIACC eliminates work duplication

with MACC that costs time and resources (Lokman & Talib, 2017) helps amplify the objectives of MACC in strengthening the administration's governance, integrity and anti-corruption activities.

Despite Malaysia's many institutions, laws, and policies against corruption, it has not produced the desired effect. Malaysia's corruption level has not significantly reduced since the introduction of the NACP in 2019 which may be due to the ethical decision-making frameworks in the ACA have only achieved partial success (Mahmud & Mohamed, 2023). Comparatively, other anti-corruption agencies have successfully implemented ethical decision-making frameworks, improving the integrity, accountability, and transparency of governance. Singapore's Corrupt Practices Investigation Bureau (CPIB) applies principles-based ethics in its decision-making framework renowned for its zero-tolerance approach and effective enforcement (CPIB, 2017). Indonesia's *Komisi Pembentarasan Korupsi* (KPK) applied principles-based ethics, ensuring that all actions align with the legal framework. KPK also emphasised virtue-based ethics by promoting anti-corruption education, awareness campaigns, and integrity-building programs, reinforcing a culture of honesty and transparency like Malaysia and Singapore (Murray & David-Barrett, 2023). Thailand's National Anti-Corruption Commission (NACC) applies the principles-based decision through its Organic Act on Counter Corruption (OACC). Its application of virtue-based ethics is through integrity-building programs, ethical leadership training, and public awareness campaigns that instil honesty and accountability in government and society (OECD, 2018).

The Independent Commission Against Corruption (ICAC) of Hong Kong applies the Ethical Triangle decision-making framework through its principle-based ethics through the Prevention of Bribery Ordinance (POBO). It solicits consequences by examining the effects on Hong Kong's economy and government, aiming to protect public trust and stability (Hsieh, 2016). South Africa's anti-corruption efforts enforce principles through its National Anti-Corruption Strategy to legally ensure accountability. The consequences examine whether democracy and economic growth are stunted by corruption. Virtues are promoted through ethical leadership and anti-corruption programs to encourage integrity in the public sector. Combining these approaches, South Africa takes a balanced and effective stand against corruption (Lekubu, 2019). Poland enforces strict laws through the Central Anti-Corruption Bureau (CBA), assesses corruption's impact on the economy and public trust, and promotes virtues using the Ethical Triangle elements to ensure accountability and transparency (Rudenko, 2020).

2. Sustainable Development Goals (SDG)

The Sustainable Development Agenda is a roadmap established by the United Nations to tackle various social and economic development issues through its 17 Sustainable Development Goals (SDGs). Achieving sustainable development without peace, stability, human rights, and effective governance is impossible as the world is increasingly divided (Carlsen & Bruggemann, 2022; Halkos & Gkampoura, 2021). The situational contrast which countries are experiencing makes it harder for governments to implement SDGs consistently due to conflict or lack of rule of law (Hope, 2020b; Laberge & Touihri, 2019). Thus, manoeuvring the similarities and differences in issues is where the Sustainable Development agenda becomes a breakthrough for the anti-corruption movement (UNDP, 2018). It introduced the explicit link between corruption reduction and boosting public institutions' credibility through effective, accountable and transparent institutions. SDG 16, specifically 16.5 and 16.6, respectively, aimed at substantially reducing corruption and bribery and developed effective, accountable, and transparent institutions at all levels. By 2030, it aims to reduce most of the corruption and bribery of various forms and develop practical, accountable, and transparent institutions at all levels to ensure that decisions are made in a responsive, inclusive, participatory, and representative manner (Halkos & Gkampoura, 2021; Laberge & Touihri, 2019). Therefore, tackling corruption is key to achieving SDG 16 (Gnaldi et al., 2024).

Data analysis across 47 countries concludes that as corruption increases, enforcement of anti-corruption laws is stalled by law enforcement authorities receiving bribes (Muntasir & Mredula, 2018). This highlights the importance of anti-corruption agencies being corruption-free will establish a strong integrity system in a country. Governments worldwide have carried out various initiatives to combat corruption, which align with SDG 16. This can also be achieved through integrated and planned efforts by emphasizing the culture of integrity and good governance in society (Auriacombe & Shikha, 2019). In Malaysia, the Institute

of Integrity Malaysia (IIM) is the primary institution in strengthening the capacity and competence of integrity and governance culture of the public and private sectors (Sajari et al., 2023). IIM's main initiatives include the Integrity, Governance and Anti-corruption Award (AIGA), Comprehensive Module of the Malaysian Corporate Integrity System (CISM) and Joint Community Integrity Development (CIB IIM).

3. The Ethics Triangle

Examining the ethical decisions made by public officials is critical in assessing the role of public institutions in implementing the SDGs. One of the approaches to reviewing the decision is through the Ethics Triangle. It is a decision-making tool represented by three essential components: virtues (character), principles (justice/fairness/equity), and consequences (greatest good) (Svara, 2021). The Ethics Triangle conveys that public administrators should act on their duty to promote the public interest by seeking the balance of principles, consequences and virtues (Svara, 2021). Previously these approaches were applied singularly which tends to be short-sighted and biased (Garofalo & Gueras,1999) because they view the same ethical situation with different interpretations. Thus, combining three ethics approaches to explain ethical situations would be more explicit, effective, and consistent (Stewart & Sprinthall, 1994; Garofalo & Gueras, 1999; Svara, 2021). The combination strengthens and supports each approach collectively. At the centre of the triangle is duty. Duty refers to serving the public, which is the core of public administration (Svara, 2021). Among the essential duties carried out by the MACC is to act on complaints of corruption within 24 hours. It examines the anti-corruption practices and procedures of public bodies and advise on changes compatible with anti-corruption efforts. It is also responsible for educating the community while obtaining and maintaining community support in corruption prevention efforts (https://www.sprm.gov.my).

The principles element focuses on what a public administrator should do to promote justice, ensure fairness, and expand equity. It carries the underpinning moral philosophy in which top administrators must consider the most important principles to guide public administrators (Hauser, 2019). Practicing principles requires the involvement of all parties, regardless of sector (Hashim, 2019). Principles include working responsibly on assigned tasks, being selfless and using positions only for organisational and national development (Hauser & Berenbeim, 2020). Principles are incorporated into the decision-making framework because they provide a more stable and enforceable structure (Pecorino, 2018) and a clear and consistent framework (Zahari et al., 2022: Meyer-Sahling & Mikkelsen, 2022). Applying principles through policies such as the NACP, Code of Ethics, and Code of Conduct guides a uniformed action, thus clarifying the expected behaviour of MACC officers in line with the law, policies, and guidelines. It helps strengthen the integrity of MACC officers in fulfilling their functions and responsibilities. The principles in the MACC's Code of Conduct are Trust, Firmness, Fairness, Freedom, Transparency, and Professionalism (Malaysian Anti-Corruption Commission, 2020).

The consequences element refers to questions about how the greatest good for the greatest number can be achieved by a specific decision or executing responsibilities to the organization, political superiors, and the public (Megías et al., 2023). This utilitarian concept emphasised actions are ethical when they maximize utility. Thus, the consequences of any action are the only standard of right and wrong (Card & Smith, 2020) where the interests of all beings are equal (Scarre, 2020). The rule of utilitarianism requires looking at the potential rules of action which benefit most to the majority (Hauser & Berenbeim, 2020; Qizilbash, 2019). Therefore, MACC officers should only perform the actions following moral underpinned rules. MACC officers must act accordingly by weighing the positive and negative impacts of their actions and decisions.

The virtues element focuses on the adherence to public officers' virtuous character traits. Mustapha and Ishak (2024) found a significant relationship between the value sharing and networking relationship in creating an organisational culture oriented at good governance among Malaysian public servants who are entrusted to make decisions. In a Malaysian context, virtue traits are highly integrated with religious beliefs. The integration emphasises applying positive values found in all religions in the personality of an obedient, trustworthy and responsible employee (Statman, 2019). In manifesting virtuous traits, a public organisation must show leadership by example to generate and maintain the value of virtues. A top administrator's failure to do so can affect the MACC officers' awareness of their roles and duties (Jones, 2022). The virtue element

in the Malaysian public service is operationalised by programs such as the Code of Ethics, ethics training and the Integrity Pledge, which frame the public officers' values (Lokman et al., 2022).

Principles/Rule based perspective

Public Interest

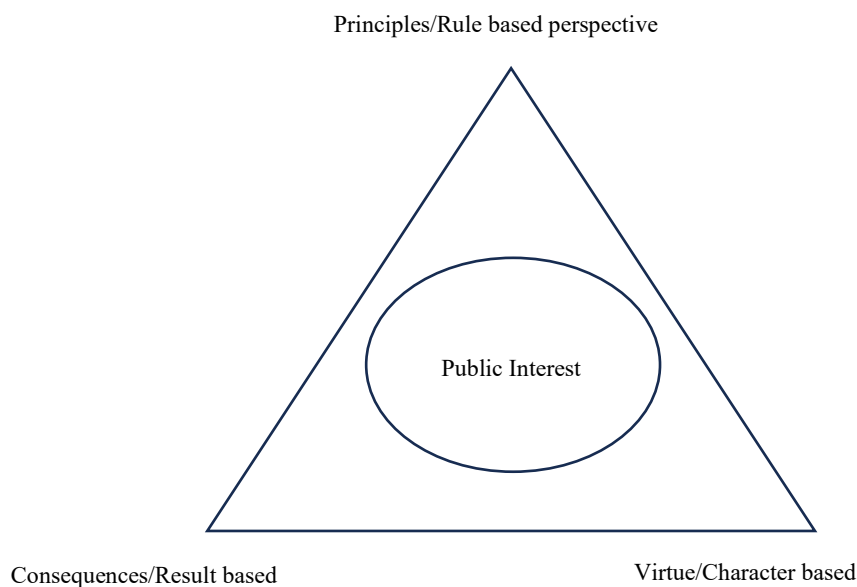Consequences/Result based

Virtue/Character based

Figure 1. The Ethics Triangle

The Ethics Triangle assists individuals in understanding proposed actions analytically and judging them in a normative manner (Bowman & West, 2021). It becomes an important tool in identifying the catalyst for decisions and actions made by public officers. The elements in the Ethics Triangle have been used to examine ethical decision-making in the military (Kem, 2016), professionals (Benavides & Dicke, 2016), self-interest (Vogelsang-Coombs, 2016) and whistleblowing (Folks, 2000). Very little literature has examined the application of the triangle in the public officers' decisions to embed the SDGs perspective in the role of anti-corruption agencies. Therefore, this study aims to examine the MACC officers' level of understanding on integrity and anti-corruption activities from the SDG perspective and to identify whether virtue, principles and consequences influence the role of MACC in enhancing SDG application.

Research on corruption must develop a good measure to correctly identify problems and offer appropriate solutions. Previous studies on corruption used specialized and general questionnaires, however, national governments often rely on corruption data collected by international organizations (Mugellini et al.,2021). Therefore, applying the Ethics Triangle in this study aims to fill the local specialisation gap in studying anti-corruption efforts in Malaysia. It conveys that administrators should act on their duty to promote the public interest by seeking a balance of virtues, principles, and consequences (Svara, 2021). Based on the discussion, this study proposed the following hypotheses:

H1: Virtue has a significant influence on the role of MACC in enhancing the SDG 16 application.
H2: Principles have a significant influence on the role of MACC in enhancing the SDG 16 application.
H3: Consequence has a significant influence the role of MACC in enhancing the SDG 16 application.

Methodology
This study used a quantitative approach where the survey data were collected from the Malaysian Anti-Corruption Commission (MACC) officers in Putrajaya, Malaysia. As a sample size between 20 to 500 is adequate (Comrey & Lee, 1992) and using Krejci and Morgan's (1970) formula to select the respondents, a sample of 248 from the population of 2400 is adequate. Thus, 250 officers of the Malaysian Anti-Corruption Commission (MACC) in Putrajaya, Malaysia were selected using a two-stage sampling technique. The respondents were first selected using a cluster sampling from four departments in MACC: Operation, Prevention, Managerial and Professional and the Commissioner Office. The survey was distributed to

individual officers using the convenience sampling. The independent and dependent variables, i.e., virtue, principles, consequences and the role of MACC in enhancing the SDG application, were measured based on the Unified Normative Ethics theory. The survey items were adapted from Barom (2018) and Ünal et al. (2012) study on normative ethics. All variables are measured using a five-point Likert scale ranging from one (strongly disagree) to five (strongly agree). The questionnaire's internal consistency was calculated by Cronbach's α. Some studies classified the value of Cronbach's alpha coefficient into six categories (1) 'Excellent' [α >0.9]; (2) 'Good' [α >0.8]; (3) 'Acceptable'[α >0.7]; (4) 'Questionable' [α >0.6}; (5) 'Poor' [α >0.5] and (6) 'Unacceptable [α<0.5] (George & Mallery,2003; Jain & Angural, 2017). Table 1 summarises the instrument items. Cronbach alpha values obtained all four variables in the study instrument is above 0.80, which indicates good and excellent.

Table 1. Variables

Variable	Cronbach Alpha
Virtue	0.911
Principles	0.892
Consequences	0.955

This study uses IBM SPSS 25 to conduct descriptive statistical analyses to inspect the data's validity, reliability, and normality. In examining the validity of data, the principal axis analysis and criteria were utilised, namely, (1) the absolute values of the Eigenvalues; (2) the relative values of the Eigenvalues, and (3) the relative interpretability of the rotated solutions. Additionally, screen plots and variance clarified by the factor solution were considered to retain or exclude factors. A principal component analysis was carried out with varimax rotation to produce the dimension of differentiation to authenticate the scale-construct validity. To determine the subscales were appropriate for factor analysis, two statistical tests, namely, Bartlett's test of sphericity and Kaiser–Meyer–Olkin (KMO) for sampling adequacy were applied. Normality is achieved with the Skewness value falls within the -3 to +3, while kurtosis ranges from   -10 to +10 (Kline, 2005). This confirms the instrument's validity that measure the required aspects. The correlational and regression analyses were conducted to evaluate the influence of virtue, principles, and consequences on MACC officers' understanding of integrity and anti-corruption activities from the SDG perspective and to identify the most significant predictor of the proposed variables.

The Findings

The final data from 250 respondents in Table 2 shows the demographic analysis. Most respondents are male, with 144 respondents (57.6%), followed by females, with 106 respondents (42.2%). Age-wise, most respondents are between 31 and 40 years old, with 223 respondents (50.4%). The marital status of most respondents is Married (n=224,89.6%). The highest academic qualification of most respondents is a bachelor's degree, with 118(47.2%). Most respondents have served more than 15 years with MACC, with 112 respondents (44.8%). Most respondents' salaries range from Ringgit Malaysia (RM)5.001-10,000 (n=154,61.6%).

Table 2. Demographic analysis

No	Profile	Frequency(n)	Percentage(%)
	Gender		
	Male	144	57.6
	Female	106	42.4
	Age		
	<30	5	2.0
	31-40	126	50.4
	41-50	102	40.8
	>50	17	6.8
	Marital status		
	Single	14	5.6
	Married	224	89.6
	Divorced	12	4.8

Academic Qualification		
SPM	27	10.8
Diploma	73	29.2
Bachelor	118	47.2
Master	29	11.6
PhD	2	8
Others	1	8
Tenure years		
1-5 years	11	4.4
6-10 years	39	15.6
10-15 years	88	35.2
>15 years	112	44.8
Salary		
RM2000-RM5000	86	34.4
RM5,001 – RM10,000	154	61.6
>RM 10,000	10	4.0

2. Validation using Factor Analysis (FA)

This study used Factor Analysis (FA), the data reduction technique, the factor validation technique, and the principal component method with varimax rotation to validate the designed tool. Principal component analysis (PCA) converts the set of observations in an orthogonal rotation of possibly correlated variables into values of linearly uncorrelated variables called principal components. Initially, the factorability of the thirty-three items was examined. As shown in Table 3, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.936, above the commonly recommended value of 0.600. Bartlett's test of sphericity was also significant.

Table 3. KMO and Bartlett's Test

Kaiser-Meyer-Olkin measure of sampling adequacy		.936
Bartlett's Test of Sphericity	Approx. Chi-Square	9529.904
	df	528
	Sig.	.000

The communalities were above 0.300, confirming that each item shared some common variance with others. Given the overall indicators, factor analysis was considered suitable for all thirty-three items. The factor loadings of the thirty-three operating items varied between 0.501 and 0.868, showing sufficiently high values confirming the construct validity. The factor loading matrix for the final solution is presented in Table 4. The lowest loading items in each variable are stated as follows. Independent variable of understanding the role of MACC is represented by items U6, '*The function of the MACC officer is to instruct, advise and assist in anti-corruption efforts*' and U9, '*The function of the MACC officers is to enforce/prevent/educate/monitor integrity related issue'*. Whereas Principles are shown by item P4 '*I always evaluate whether my decision is just and equitable*' had a lower loading than other items. Consequences wise, item C5 '*Bribery causes serious social harm*' and C10 '*I have an ethical stand to justify my actions'*. Finally, item V4,'*I depend on virtue in evaluating the decisions and actions of other individuals*' and item V7,'*I am the agent of good in my organisation'* has the lowest loading among all virtue items.

Table 4. Rotated Component Matrix

	Component			
	1	**2**	**3**	**4**
U1		.830		
U2		.868		
U3		.853		
U4		.849		
U5		.805		
U6		.765		
U7		.829		
U8		.817		
U9		.771		

P1			.739
P2			.718
P3			.726
P4			.611
C1	.641		
C2	.600		
C3	.655		
C4	.708		
C5	.593		
C6	.716		
C7	.786		
C8	.816		
C9	.810		
C10	.501		
C11	.620		
V1		.634	
V2		.647	
V3		.734	
V4		.552	
V5		.612	
V6		.692	
V7		.571	
V8		.632	
V9		.608	

Based on Table 5, the normality of the data is assumed by the values for skewness and kurtosis within the needed requirement.

Table 5. Normality and reliability results

Variable	Mean	Sd	Skewness	Kurtosis	Cronbach's Alpha	No. Of Items
Independent Variable						
Virtue						
Principles	4.428	0.545	-0.648	-0.275	0.911	9
Consequences	4.427	0.650	-1.175	1.920	0.892	4
Dependent Variable	4.655	0.442	-0.995	0.026	0.955	11
The Role Of Macc In						
Enhancing Sdg 16 Application	4.602	0.627	-2.058	5.178	0.967	9

3. Correlation Analyses

Table 6 shows the relationship between independent variables and dependent variables. The Pearson correlation analysis shows a strong association between virtue ($r = 0.476$, $p < 0.001$), principles ($r = 0.635$, $p < 0.001$), and consequences ($r = 0.556$, $p < 0.001$), and the role of MACC in enhancing SDG 16 application. All hypotheses were accepted based on the results of correlation analyses.

Table 6. Correlation result

		The Role of MACC in Enhancing SDG 16 Application
Virtue	Pearson Correlation	0.476**
	Sig. (1-tailed)	0.000
	N	250
Principles	Pearson Correlation	0.635**
	Sig. (1-tailed)	0.000
	N	250
Consequences	Pearson Correlation	0.556**
	Sig. (1-tailed)	0.000
	N	250

4. Regression Analyses

Table 7 shows the regression results where all three factors were identified as predictors in MACC's role in enhancing SDG 16 application with an adjusted $R^2 = 45.3\%$. The ANOVA generated in this test also shows a significant probability value (p=0.000) and signifies that virtue, principles, and consequences significantly affected MACC's role in enhancing SDG 16 application. A high beta value for principles indicates that it explains a high degree of the role of MACC in enhancing SDG 16 application (β=0.501, p<0.05). This shows that if the respondent's principles experience an increase of one unit, it will increase their role in embracing SDG 16 by 0.501 units. The multicollinearity test was conducted and found no multicollinearity problem between the independent variables in the regression model due to the VIF value is smaller than 10 and Tolerance values is more than 0.10.

Table 7. Regression results

Variable	Beta Value	*p*	Tolerance	VIF
Virtue	0.027	0.730	.368	2.717
Principles	0.501	0.000	.586	1.707
Consequences	0.215	0.011	.316	3.169
R^2		0.459		
Adjusted R^2		0.453		
Sig.		0.000		

Discussion

Generally, MACC exercises its power in enforcing the anti-corruption law to ensure corruption cases are investigated and brought to justice. Thus, MACC officers must be fully aware that the MACC functions directly contribute to the achievement of SDG16 which is building effective, accountable and inclusive institutions at all levels. This study revealed that MACC's officers highly understand the integrity and anti-corruption activities from the SDG perspective. However, MACC officers do not see themselves directly responsible to instruct, advise and assist anti-corruption efforts, nor are they to prevent and educate on integrity issues. This may indicate that the officers view combating corruption purely as salaried work and not a duty. The disconnection of the officers from their core responsibility can be attributed to what Mahmud and Mohamed (2023) described as the partial success of the ethical decision-making framework in ACA.

Principally, not owning the responsibility of anti-corruption work violates the MACC Act 2009 which clearly stated the duty of MACC officers (MACC Act, 2009). By viewing it as the institution's responsibility and not theirs may lead to a slower anti-corruption effort due to obtaining and maintaining public cooperation to support MACC corruption prevention efforts becomes challenging (Hashim & Mohamed, 2019) without the commitment from the officers. This eventually affect the requirement for a strong and stable institutions when democratic institutions are weakened (Boateng et al., 2024), rule of law eroded (Ramesh & Vinayagathasan, 2023) and political instability emerged (Khamitov et al., 2023). Thus, anti-corruption work requires a high teamwork effort from all parties involved (Hashim, 2019). Malaysia responded with proper collaboration across departments and agencies to curb financial misconduct in public organisations (Azizan et al., 2024) and value sharing and networking to create good governance culture among public service's decision makers (Mustapha &Ishak, 2024). To boost this culture, the NGPU is a boon to MACC (Lokman & Talib, 2017) by actively assessing the training programs and strategies, monitoring and reporting findings on governance, integrity and anti-corruption work of MACC officers.

The emphasis on a corruption-free ACA is vital in establishing a strong integrity system in a country. It is evident that when corruption increases, the enforcement of anti-corruption laws is stalled by law enforcement authorities receiving bribes (Muntasir & Mredula, 2018). Principles-wise, public administration focuses on what a person should do to promote justice, ensure fairness, and expand equity. Principles applied in policies and the code of conduct have a significant influence on MACC's role in enhancing SDG 16. This is because principles offer ethical consistency in officers' actions in assigned tasks, being selfless and using positions only for organisational and national development (Hauser & Berenbeim, 2020). Principles strengthen decision-making because they provide a stable and enforceable structure (Pecorino, 2018) with a clear and consistent framework (Zahari et al., 2022: Meyer-Sahling & Mikkelsen, 2022) which can be equally administered to all. It has a tangible presence in the form of sanctions and rewards as a response to the violation

or adherence to law, rules and regulations. Thus, principles institutionalised in the code of conduct and policies are more effective in achieving SDG16 due to their tangibility. However, despite knowing what principles to follow, the MACC officers seldom ensure their decisions are just and equitable which potentially violates the principles stated in the MACC's Code of Conduct (MACC, 2020). This may indicate a disconnection between the application and enforcement of the principles in implementing SDG16 consistently due to conflict or lack of rule of law (Hope, 2020b; Laberge & Touihri, 2019).

Consequences are found to have a significant influence on the role of MACC officers in enhancing the SDG16 application. However, consequences vary depending on individuals and situations. This is evident in the findings when MACC officers do not consider bribery to have negative consequences on the public. By not associating it with serious social harm, achieving the greatest good for the greatest number by making specific decisions or executing responsibilities to the organisation and the public (Megías et al., 2023) will be impossible. This stipulates the lack of consideration of the consequences of an action as the standard of right and wrong (Card & Smith, 2020), which can affect the public interests, which is supposedly equal (Scarre, 2020). It is further concerning that the officers indicate that they do not necessarily have an ethical stand to justify their actions. This does not reflect the rule of consequences, which requires applying potential rules of action that produce more happiness than the opposite when followed (Hauser & Berenbeim, 2020; Qizilbash, 2019).

This study found that MACC officers highly apply virtue in evaluating their character as moral agents but not on the actions of other agents. Hypothetically, virtue is found to have a significant influence on the role of MACC in enhancing the SDG 16 application. However, virtues are subjective and may not consistently deliver the same result. This may negatively affect the officers' awareness of their roles and duties (Jones, 2022). It is reflected in the finding where MACC officers do not view themselves as the agent of good and can be excused from showing good examples or bringing positive changes to the organisation. This study highlights the MACC officers' high dependency on principles, which is almost practicing a singular application of the Ethical Triangle. This is probably due to principles being clearer and having punitive repercussions. As consequences and virtues vary in individuals and situations, principles are key in anti-corruption efforts and the strengthening of public institutions. However, MACC will need its officers to act on their duty to promote the public interest by seeking a balance of virtues, principles, and consequences.

Conclusion
MACC is a sole anti-corruption agency in Malaysia which offers great assistance to the government to achieve SDG16. Its existing role and work procedures are highly relevant in ensuring the accountability of the public institutions. Thus, decisions of MACC officers must include the combination of virtues, principles, and consequences. Therefore, it is highly recommended that MACC advocates the practice of Ethics Triangle among its workforce and establish a training module based on virtues, principles and consequences to align with its role as an ACA responsible to achieve SDG16. For a long-term impact, this study suggests that MACC must give a significant role to Ethics Triangle in its decision making to achieve SDG16 in Malaysia.

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