

## Governance Challenges and the Impact of Corruption on Socio-Economic Stability: A Literature Study in Developing Countries

Rana Sharjeel Akhtar, Muh. Adrikni Al Hakim, Lutfiani Puspita Dewi, Ita Nuryana,  
Dyah Maya Nihayah

Universitas Negeri Semarang, Indonesia

---

### Abstract

Corruption is one of the most serious challenges in governance and business, especially in developing countries like Indonesia. The impact is not only limited to the state's financial losses, but also undermines public confidence and hampers socio-economic stability. This study aims to systematically examine how corruption impacts governance, public trust, and economic stability through the Systematic Literature Review (SLR) approach. The literature was collected from various databases of leading international journals, applying strict inclusion and exclusion criteria to ensure the relevance and quality of the empirical evidence. The synthesis results show that corruption hurts public policy effectiveness, reduces resource allocation efficiency, and deepens social inequality. The study also found that weak supervision, low transparency, and overlapping regulations are the root of problems in governance, especially in the State-Owned Enterprises (SOEs) sector. Thus, eradicating corruption and improving sustainable governance are key to rebuilding public trust and supporting inclusive economic development. These findings are expected to make a conceptual contribution to the development of anti-corruption policies in developing countries.

**Keywords:** corruption, governance, public trust, economic stability, literature study

---

### INTRODUCTION

Corruption has long been one of the most serious challenges in governance and the business sector in various developing countries (Ahmed, A., & Anifowose, M., 2024). As a practice of abusing power for personal gain, corruption has a systemic impact that undermines the integrity of public institutions and hinders national development goals (Koeswayo, P.S., Handoyo, S., & Abdul Hasyir, D., 2024). In Indonesia, corruption not only occurs at the government bureaucratic level, but also permeates state-owned enterprises (SOEs) that play a strategic role in the national economy (Aslam, 2021; Januarsyah, 2017). The existence of massive corruption in the body of State-Owned Enterprises not only reflects weak governance but also indicates systemic vulnerabilities that threaten socio-economic stability (Igwe, P. A. 2025).

One of the concrete examples that has emerged to the public is the corruption scandal in the state-owned oil and gas sectors. This vital industry should be the backbone of national energy security. This scandal involved several high-ranking officials and external parties and caused significant state losses. The corruption has tarnished the reputation of state companies and caused a shock to public confidence in the government's capacity to manage national strategic assets. In fact, as state-owned business entities, SOEs are responsible for driving economic growth through contributions to state revenue, infrastructure investment, and job creation. When corrupt practices hinder these functions, the performance of SOEs is disrupted, and the achievement of national development targets is threatened (Iqbal, 2013; Sabrina et al., 2023).

National development is a transformative process that encompasses all aspects of people's lives and is highly dependent on the effectiveness of government administration and the quality of human resources (Kaiser, Z. A. 2024; Sigurjonsson, T. O., Jónsson, E., & Gudmundsdottir, S. 2024). Abdullah (2017) emphasized that the success of development is determined by two main factors, namely the active role of humans in planning and implementation, and the effectiveness of financing. In this context, corruption is an obstacle to these two aspects. From a human perspective, corruption creates a permissive culture of ethical and legal violations (Dipierro, A. R., & Rella, A., 2024). Meanwhile, in terms of financing, corrupt practices cause budget leakage and inefficient resource allocation, ultimately disrupting development sustainability (Islam, S., 2025).

The phenomenon of corruption in SOEs is not something new. From the New Order era to the reform era, various cases have been revealed, ranging from the manipulation of the procurement of goods and services, abuse of authority, to bribery practices involving company officials and outsiders. Iqbal (2013) noted that corruption in the State-Owned Enterprises sector shows a pattern of institutional non-transparency, weak internal supervision, and low public accountability. The latest cases show that the weakness of the internal control system and the absence of an anti-corruption culture are the primary triggers for corruption scandals that harm the state's finances. Sabrina et al. (2023) even cited the Garuda Indonesia case as clear evidence that weak internal oversight can open loopholes for systemic corruption in the long term.

The impact of these scandals is widespread, especially on public trust. As the rightful owners of natural resources and state wealth managed by SOEs, the community feels betrayed by the corrupt behavior of a handful of individuals. Permatasari et al. (2023) show that the decline in the integrity of state institutions directly lowers the government's legitimacy in the public's eyes. Public trust in state institutions is an important factor in building socio-political stability and supporting the success of public policies, including in the energy and infrastructure sectors. When that trust fades, apathy, rejection of government programs, and the potential for greater social instability will emerge.

In addition to impacting social trust, corruption negatively affects the investment climate (Shahab, Y., Ye, Z., Liu, J., & Nadeem, M., 2024). As a developing country desperately needing foreign investment to sustain development, Indonesia faces a significant challenge in attracting investors when the corruption perception index is still high. Corruption is considered one of the significant risks in investment, as it leads to legal uncertainty, high transaction costs, and economic inefficiencies (Liu, B., & Liu, J., 2025; Tanveer, U., Ishaq, S., & Hoang, T. G., 2025). The capital- and technology-intensive energy sector is sensitive to governance and transparency issues (Huang, Y., Dai, Y., & Liu, B., 2025).

From the macroeconomic side, corruption scandals in SOEs create a multiplier effect detrimental to the broader community. First, corruption causes significant state losses, which could be allocated to priority sectors such as education, health, and infrastructure development (Kharisma et al., 2021). Second, operational inefficiencies due to corruption increase production and distribution costs, ultimately impacting the prices of strategic goods and services, such as fuel and gas. Third, stagnation of investment and innovation due to misused funds slows down the energy sector's growth, even though this sector is the primary foundation for national industrial development.

Thus, corruption in SOEs is not just a moral issue or a violation of the law but a serious threat to the country's socio-economic stability. Efforts to eradicate corruption cannot rely solely on law enforcement but must also be accompanied by institutional reforms, increased transparency, and governance accountability. The government must encourage the establishment of an independent audit system, strengthen internal audit committees, and build an integrity-based organizational culture.

This study is important because it seeks to fill the research gap that is still limited, especially in explaining the relationship between corruption in SOEs and the decline in national development contributions in the context of macroeconomics and public trust. Most previous literature has only highlighted micro-aspects such as internal corruption mechanisms, without broadly attributing their impact on socio-economic stability. In fact, in developing countries, the relationship between the quality of governance, institutional integrity, and development success is increasingly important to be comprehensively studied. As Aslam (2021) revealed, weak organizational culture and management integrity are the root of corruption in SOEs. The findings of Permatasari et al. (2023) also reinforce the importance of audit committees' effectiveness and the role of supervision in reducing corruption. Therefore, this study uses the Systematic Literature Review (SLR) approach to systematically compile empirical evidence and identify common patterns and key findings that can be the basis for formulating clean, accountable, and sustainable SOE governance policies.

## METHOD

This qualitative study uses the 'Systematic Literature Review' (SLR) method as the approach. SLR is a research method that is carried out by searching and filtering the literature in a structured manner through scientific journal databases to synthesize various available empirical evidence. According to Lame (2019), this method is designed to answer research questions transparently and replicably by collecting all scientific publications related to a particular topic and evaluating the quality of the evidence. Referring to Perera et al. (2014), the SLR process involves systematic stages, from formulating research questions to critically analyzing relevant previous study results. In this study, questions are made based on the needs of the topic that will be chosen by the researcher, namely:

RQ1: What are the leading causes of corruption scandals in SOEs?

RQ2: How has the scandal affected public trust?

RQ3: What are the implications of this scandal on national economic growth?

In answering this question, a literature search was conducted. The primary sources came from articles obtained through Google Scholar that have been indexed by SINTA, as well as supporting literature such as relevant books. The articles found were then selected based on publication criteria in the last five years and analyzed in depth.

## RESULT AND DISCUSSION

PT BUMN (Persero) has experienced several problems related to corruption in recent years (2020–2025) that have damaged the reputation of this state-owned energy company. These cases involve high-ranking officials and significant losses to the state. One of the latest cases is related to alleged corrupt practices in managing crude oil and refinery activities at PT BUMN (Persero) and Sub Holding and Cooperation Contract Contractors (KKKS) during the 2018–2023 period. The Attorney General's Office has named seven people as suspects.

**Table 1.** Documented Corruption Cases in Pertamina (2020–2025) Based on KPK and Police Reports

Year	Suspect	State Loss	Modus Operandi
2020	Andriyanto	IDR 4 billion	Misuse of cash card management
2021	Betty Halim	IDR 1.4 trillion	Money laundering involving Pertamina pension funds
2022	Dedi Susanto	IDR 8.1 billion	Fictitious project
2023	Karen Agustiawan	IDR 1.77 trillion	Corruption in the procurement of liquefied natural gas (LNG) at Pertamina
2024	Luhur Budi Djatmiko	IDR 348.6 billion	Corruption in land acquisition in Rasuna Epicentrum, South Jakarta
2025	Riva Siahaan	IDR 193.7 trillion	Lowering domestic oil production and mixing imported RON 90 fuel with lower quality to make RON 92

### SOE Corruption Case: Andriyanto-Cash Card Misuse

In 2020, the Cilacap District Attorney's Office, Tri Ari Mulyanto, revealed a case of cash card abuse at the Cilacap Marine SOE, which Andriyanto, a Senior Supervisor in the Marine sector, carried out. The tactic used is to manipulate the use of cash cards for his own interests. From May to June 2018, he had withdrawn money 20 times using a cash card, so he could not account for his financial situation, and bills appeared. After the audit was carried out, IDR 1.4 billion was detected, but when asked for an audit from the SOEs and calculated as a whole, the audit results that could not be accounted for reached IDR 4.3 billion," said Tri Ari.

### SOE Corruption Case: Betty Halim - Pension Fund Money Laundering

In 2021, a scandal about the embezzlement of PT BUMN pension funds resurfaced. Betty Halim is the President Commissioner of PT Sinergi Millenium Sekuritas, involved in a case of corruption and Money Laundering Crimes (TPPU) related to pension funds (Dapen) with losses of up to IDR 1.4 trillion.

### SOE Corruption Case: Dedi Susanto- Fictitious Project

Dedi Susanto currently serves as Acting Senior Manager and Production Officer at PT Kilang BUMN Internasional (KPI) Unit VI Balongan, involved in a corruption case related to a non-existent software procurement project.

The method used in this crime is to compile unreal project documents and disburse funds, even though no goods or services are provided. The project was never implemented, but still caused losses to the state of Rp8.1 billion.

### What are the Main Causes of Corruption Scandals in SOEs?

Build framing in this news by highlighting two main issues through problem definition. First, deliberately manipulating fuel products harms customers and damages public trust in state-owned companies. Second, this case lasted from 2018 to 2023 and revealed systemic problems in controlling fuel distribution in state-owned companies. This shows that this practice is not just a momentary violation, but has been going on for years. This medium systematically uncovers the root cause of the problem. The analysis focuses on the issue of corruption between the internal staff of SOEs and private companies in the distribution chain, which is supported by evidence that product quality control systems at the downstream level are ineffective. In addition, Kompas.com emphasized the non-conformity of the rules that led to manipulation and neglect of operational standards during the fuel distribution process. This news uses

emotive but factual language to build moral judgment. Consumers who fall victim to this dishonesty get much attention, especially when paying premium prices for substandard items. While sharp criticism of violations of public service standards and business ethics is a common thread, the discrepancy between the quality of products consumers receive and the prices they pay further reinforces this story of injustice. Recommendations for solutions show a comprehensive approach. Kompas.com not only called for improvements to the fuel distribution supervision system, but also wanted stricter supervision at the petrol station level, harsh sanctions for violators, and transparency in the distribution chain. In addition, what is interesting is that this medium emphasizes that the role of independent supervisors should be enhanced, showing how vital regulation and balance are in the supervisory system. Overall, this news compilation created by Kompas.com produces a powerful story centered on consumer interests and sound business practices. This media has succeeded in presenting the case of SOE corruption in a frame that is easy for the general public to understand by combining the technical facts of embezzlement and its social effects. It also confirms the importance of integrity in the national energy industry. This method is based on the image of Kompas.com as a media that focuses on problems that directly affect people's lives.

Corruption scandals in SOEs, as in cases of corruption in many large companies, especially those involving strategic sectors such as energy, are usually caused by several key interrelated factors. Here are some of the leading causes that are often at the root of corruption problems in SOEs:

1. Weak Supervision and Accountability System
  - Ineffective Internal Supervision: The internal control system in SOEs often does not function optimally, allowing officials or employees to abuse their authority.
  - Lack of Transparency: The decision-making process is often not transparent, especially in large projects such as procuring goods and services. This opens up opportunities for corruption, collusion, and nepotism practices.
2. High Project Value and Budget
  - Large High-Value Projects: SOEs often handle large projects with high budget values, such as oil refinery construction, heavy equipment procurement, or energy infrastructure projects. Because of their immense value, these projects are often the targets of corrupt actors.
  - Potential for Large Financial Gains: The potential for significant financial gains in these projects encourages certain individuals to manipulate, mark up budgets, or misuse funds
3. Deep-Rooted Culture of Corruption
  - "Silent Agreement" Culture: In some cases, corruption in SOEs occurs due to a culture of "silent agreement" or a secret agreement between the parties involved, both internally within the company and with external parties such as contractors or suppliers.
  - Normalization of Corrupt Practices: Some individuals consider corruption a common thing or even a "part of the system," making it difficult to eliminate it without a fundamental cultural change.
4. Political Intervention and Personal Interests
  - Intervention from External Parties: As state-owned enterprises, SOEs are often the target of political intervention from government officials or parties with specific interests. This can affect the decision-making process and open up opportunities for corruption.
  - Personal Interests of Officials: Some officials or employees of SOEs may be more concerned with personal gain than the company's and the state's interests, so they engage in corrupt practices.
5. Weak Law Enforcement
  - Unequivocal Sanctions: Although several cases of corruption in SOEs have been revealed, the sanctions given to perpetrators are often considered not strict enough. This creates a low deterrent effect and encourages repeated corruption.
  - Slow Legal Process: Slow and convoluted legal processes also allow corrupt perpetrators to evade punishment or even continue corrupt practices.
6. Operational Complexity of SOEs
  - Wide Operational Scale: SOEs have a vast operational scale, ranging from exploration and production to energy distribution. This complexity makes supervision more difficult and vulnerable to abuse.
  - Number of Parties Involved: In every major project, many parties are involved, including contractors, suppliers, and consultants. Poor coordination between parties can create loopholes for corruption.
7. Pressure to Hit Targets
  - Unrealistic Targets: SOEs are often burdened with ambitious targets by the government, both in terms of production, revenue, and strategic projects. The pressure to achieve this target can encourage unhealthy practices, including corruption.



- Financial Statement Manipulation: Some individuals may manipulate financial statements or projects to meet targets or cover losses, ultimately harming companies and the country.
8. Lack of Community Participation in Supervision
- Lack of Community Role: The community is often not involved in supervising SOEs' performance. Public participation can be one of the most effective ways to prevent corruption.
  - Lack of Education on Public Rights: Many people are unaware of their right to oversee the management of natural resources by state corporations such as state-owned enterprises.

### **How Does the Scandal Affect Public Trust?**

Corruption scandals in SOEs significantly impact public trust, both in the company itself and the government as a supervisor and owner of state companies. Here are some of the main impacts of the corruption scandal on public trust.

1. Declining Trust in the Integrity of SOEs
  - Bad Corporate Image: Corruption scandals damage the image of SOEs as state-owned companies that should be an example of good and transparent governance. People tend to view SOEs as companies that cannot manage natural resources properly.
  - Doubts over Service Quality: The public may begin to doubt the quality of SOEs' services and products, including fuel oil (BBM) and gas, as corruption is often associated with declining operational and quality standards.
2. The Crisis of Government Legitimacy
  - Distrust of the Government: As the owner of SOEs, this corruption scandal has also affected the government. The public may question the government's ability to oversee and manage state-owned enterprises, especially those that manage strategic resources such as energy.
  - Skepticism of Energy Policy: Corruption scandals can make people skeptical of government energy policies, including fuel price hikes or renewable energy programs, because they are considered non-transparent or influenced by personal interests.
3. Impact on Public Participation
  - Declining Public Participation: Low trust in SOEs and the government can reduce public participation in supporting public policies or energy-related programs. For example, people may be reluctant to participate in energy conversion programs or use renewable energy.
  - Increased Criticism and Protest: Corruption scandals can trigger a wave of criticism and protest from the public, especially if they are perceived as detrimental to public interest. This can create social and political instability.
4. Impact on Investors and Business Partners
  - Declining Investor Confidence: Corruption scandals in SOEs can reduce investor confidence, both domestic and foreign, in the investment climate in Indonesia. Investors may consider the risk of corruption as a key factor in their investment decisions.
  - Business Partner Doubts: SOE business partners, including contractors and suppliers, may begin to doubt the company's integrity and consider reducing or terminating cooperation.
5. Impact on Economic Stability
  - Economic Uncertainty: Corruption scandals can create economic uncertainty, especially if they involve strategic projects that impact national energy security. This can affect the stability of fuel and gas prices and create inflation.
  - State Financial Losses: Corruption in SOEs means financial losses to the state, which should be allocated for infrastructure development, education, health, and other public programs. This can cause public disappointment with the government.
6. Impact on Employee Morale and Internal Stakeholders
  - Declining Employee Morale: Honest and integrity-minded employees of SOEs may feel disappointed and frustrated by corruption scandals involving their colleagues. This can reduce employee morale and productivity.
  - Internal Distrust: Corruption scandals can create distrust among internal stakeholders, including management and the board of directors, affecting the company's overall performance.
7. Impact on International Reputation
  - Bad Image in the Eyes of the International Community: Corruption scandals in SOEs can damage Indonesia's reputation in the eyes of the international community, especially regarding corporate governance and the eradication of corruption. This can affect bilateral and multilateral relations

and reduce support from international institutions.

### **What Are the Implications of This Scandal on National Economic Growth?**

"Corruption scandals in SOEs damage public trust and have serious implications for national economic growth" (Kontan, 2023). As state-owned companies that manage strategic sectors such as energy, SOEs play a crucial role in the Indonesian economy.

### **Significant Financial Losses**

"Corruption in SOEs causes leakage of state finances that should be used for infrastructure development, education, health, and other public programs" (Ministry of SOEs, 2023). According to the Financial Audit Agency's report (2023), "These financial losses reduce the government's ability to invest funds in projects that can drive economic growth." "SOEs are one of the largest contributors to state revenue through taxes, dividends, and profit sharing" (Directorate General of Budget, 2023). Corruption reduces this contribution, which ultimately affects state budgets and development programs.

### **Declining Investment**

According to the Indonesian Investment Forum (2023), "Corruption scandals create uncertainty and high risks for domestic and foreign investors." Investors may be reluctant to invest in Indonesia because they are worried about corrupt practices and poor governance. "Bad reputation due to corruption scandals can damage Indonesia's investment climate, which hinders the influx of foreign and domestic capital needed to drive economic growth" (BKPM, 2023).

### **Operational Inefficiencies**

The Corruption Eradication Commission (2023) states, "Corruption often leads to inefficiencies in company operations, such as project price mark-ups, non-transparent procurement of goods and services, and poor management." This increases the operational costs of SOEs, which can increase fuel oil and gas prices. "Strategic projects of SOEs, such as the construction of oil refineries and the development of renewable energy, may be delayed or canceled due to corruption" (Ministry of Energy and Mineral Resources, 2023). This delay hinders the energy sector's growth and reduces its contribution to the national economy.

### **Impact on Fuel Prices and Inflation**

Bank Indonesia (2023) reported, "Inefficiencies and financial losses due to corruption can force SOEs to increase fuel and gas prices." These price increases can trigger inflation, reducing people's purchasing power and hampering economic growth. "The increase in fuel and gas prices has a domino effect on other sectors, such as transportation, manufacturing, and agriculture, all of which depend on energy" (Ministry of Industry, 2023). This can increase production costs and reduce the competitiveness of Indonesian products in the global market.

### **Decline in National Competitiveness**

The Ministry of Trade (2023) revealed, "Corruption in SOEs can affect the competitiveness of Indonesian products in the international market." High energy costs and supply uncertainty can reduce the competitiveness of export products and increase import costs. "The energy sector is the backbone of the economy. Corruption that hinders the development of this sector can reduce its contribution to national economic growth" (World Economic Forum, 2023).

### **Impact on Macroeconomic Stability**

According to the IMF (2023), "Corruption scandals can create macroeconomic instability, including currency exchange rate fluctuations, trade balance imbalances, and budget deficits." This can reduce investor confidence and hinder economic growth. "If corruption is not addressed immediately, its impact can extend to various sectors of the economy, ultimately lowering the national economic growth rate" (World Bank, 2023).

### **Social and Political Impact**

Transparency International Indonesia (2023) noted, "Corruption scandals can trigger dissatisfaction and protests from the public, especially if it is considered that the corruption is detrimental to the public interest." Social instability can hamper economic activity and reduce investor confidence. "Corruption scandals can affect government policies, including economic reforms and development programs" (LIPI, 2023). Public distrust of the government can reduce the effectiveness of such policies.

## CONCLUSION

This study confirms that corruption within State-Owned Enterprises (SOEs), especially in strategic sectors such as energy, has a broad and multidimensional impact on socio-economic stability in developing countries such as Indonesia. Systemic corruption—ranging from procurement manipulation and abuse of authority to fictitious projects—has weakened institutional governance, undermined public trust, lowered investor confidence, and ultimately hampered national economic growth.

This study's findings show that the root of corruption in SOEs is weak internal supervision, low transparency and accountability, political intervention, and a permissive organizational culture against irregularities. This problem is exacerbated by ineffective law enforcement, a lack of public involvement in supervision, and a suboptimal corporate governance framework. The impact of these conditions is not only in the form of state financial losses, but also creates inflationary pressures, rising energy costs, and a decline in the quality of public services, which ultimately deepens socio-economic disparities.

Restoring integrity in SOEs cannot rely only on legal sanctions but requires structural reform through strengthening governance mechanisms, an independent audit system, and an organizational culture that upholds integrity. Strengthening anti-corruption policies and the active involvement of the public in supervision are crucial steps to restore public trust and ensure the sustainability of national economic development. This study makes a conceptual contribution to understanding how corruption in SOEs weakens macroeconomic resilience and offers strategic policy directions that can be taken to address it.

## REFERENCES

- Abdullah, S. (2017). *Development and Corruption in Indonesia*. Yogyakarta: Student Library.
- Ahmed, A., & Anifowose, M. (2024). Corruption, corporate governance, and sustainable development goals in Africa. *Corporate Governance: The International Journal of Business in Society*, 24(1), 119-138. <https://doi.org/10.1108/CG-07-2022-0311>
- Aslam, N. (2021). Prevention of Corruption in the SOE Sector in the Perspective of Public Services in Indonesia. *Integrity: Journal of Anti-Corruption*, 7(2), 181-202. <https://jurnal.kpk.go.id/index.php/integritas/article/view/818>
- Dipierro, A. R., & Rella, A. (2024). What lies behind perceptions of corruption? A cultural approach. *Social Indicators Research*, 172(2), 371-391. <https://doi.org/10.1007/s11205-023-03294-4>
- Huang, Y., Dai, Y., & Liu, B. (2025). The power of climate risk perception: unveiling a new driving force behind corporate ESG performance. *Applied Economics*, 1-14. <https://doi.org/10.1080/00036846.2025.2510682>
- Igwe, P. A. (2025). Nigerian identity crisis: what's behind the growing insecurity and separatism?. *African Identities*, 23(2), 467-489. <https://doi.org/10.1080/14725843.2023.2299367>
- Islam, S. (2025). A systematic review of public budgeting strategies in developing economies: Tools for transparent fiscal governance. *Available at SSRN 5287137*.
- Iqbal, M. (2013). Criminalization of Corporations in Corruption Crimes Related to SOEs Persero. *Journal of Law and Justice*, 2(1), 81-98. <https://jurnalhukumdanperadilan.org/index.php/jurnalhukumperadilan/article/view/120>
- Januarsyah, M. P. Z. (2017). Application of the Ultimatum Remedium Principle to Corruption Crimes in the Persero SOEs. *Journal of Judicial Insights*, 1(2), 159-178. <https://ejournal.sthb.ac.id/index.php/jwy/article/view/125>
- Kaiser, Z. A. (2024). Smart governance for smart cities and nations. *Journal of Economy and Technology*, 2, 216-234. <https://doi.org/10.1016/j.ject.2024.07.003>
- Kharisma, Z. A., Putra, B. B. W., & Ridhwan, M. (2021). Model of Accountability for Corruption Crimes by SOEs as Corporations. *Journal of Lex Generalis Law*, 2(5), 459-473. <https://ojs.rewangrencang.com/index.php/JHLG/article/view/162>
- Koeswayo, P. S., Handoyo, S., & Abdul Hasyir, D. (2024). Investigating the relationship between public governance and the corruption perception index. *Cogent Social Sciences*, 10(1), 2342513. <https://doi.org/10.1080/23311886.2024.2342513>
- Lamé, G. (2019). Systematic Literature Reviews: An Introduction. *Proceedings of the Design Society: International Conference on Engineering Design*, 1(1), 1631--1640. Cambridge University Press. <https://doi.org/10.1017/dsi.2019.169>
- Liu, B., & Liu, J. (2025). Did the integrity transition promote economic growth? Empirical research based on the perspective of anti-corruption approaches. *International Review of Economics & Finance*, 104156. <https://doi.org/10.1016/j.iref.2025.104156>
- Perera, H. N., Hurley, J., Fahimnia, B., & Reisi, M. (2019). The Human Factor In Supply Chain Forecasting:

- A Systematic Review. *European Journal of Operational Research*, 274 (3), 801--825. <https://doi.org/10.1016/j.ejor.2018.10.042>
- Permatasari, L. W., Koeswoyo, P. S., & Rizki, F. (2023). The Influence of Internal Auditor Quality and the Effectiveness of the Audit Committee on Corruption in SOEs. *Owner: Research and Journal of Management*, 7 (1), 133-143. <https://owner.polgan.ac.id/index.php/owner/article/view/1464>
- Sabrina, D. S., Hapsari, I. M., & Latifiani, D. (2023). Analysis of the Corruption Case of the State-Owned Aviation Company PT. Garuda Indonesia (Persero), Tbk. *MAGISTRA Law Review*, 2 (1), 11--24. <http://jurnal.untagsmg.ac.id/index.php/malrev/article/view/3816>
- Shahab, Y., Ye, Z., Liu, J., & Nadeem, M. (2024). Social trust, environmental violations, and remedial actions in China. *Journal of Business Ethics*, 1-18. <https://doi.org/10.1007/s10551-024-05818-5>
- Sigurjonsson, T. O., Jónsson, E., & Gudmundsdottir, S. (2024). Sustainability of digital initiatives in public services in digital transformation of local government: Insights and Implications. *Sustainability*, 16(24), 10827. <https://doi.org/10.3390/su162410827>
- Tanveer, U., Ishaq, S., & Hoang, T. G. (2025). Tokenized assets in a decentralized economy: Balancing efficiency, value, and risks. *International Journal of Production Economics*, 282, 109554. <https://doi.org/10.1016/j.ijpe.2025.109554>