

The Role of Accounting Profession in the Fight Against Corruption

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Abstract

Corruption is the main word of many discussions in developing countries. In the time of globalization and cially the current time of digitalization, corruption is found in many dimensions. Like many countries, Albania in the last decade has undertaken reforms to develop the regulatory framework for the fight against corruption. The perspective on corruption is different and it sometimes appears as a qualitative element as well as a quantitative one, but its effects are undoubtedly an obstacle to the economic development of a cory, as well as damage the integrity causing the loss of the trust of the public. In this context, through our paper, we want to show the role of the accounting profession, in the fight against corruption and the steps taken in the field of accounting, especially in our country, and the innovations that can appear while performing the accounting profession. Currently, IFAC, through the "Action plan for fighting corruption and economic crime" (2022), has provided a conceptual framework, to improve the role of the accounting profession in the fight against corruption, aiming for alignment with the UN SDGs. Albania has also undertaken its reforms in several areas such as the tax system, the justicesystem, the police, financial reporting and accounting and auditing professions, etc., focusing on strengthening institutions, increasing public trust involving professionals with integrity and a high level of professionalism. But the future of every country depends not simply on the establishment and development of legal acts, but above all it will depend on everyone's awareness, so that with the professionalism that characterizes it, it can lead to a safe and honest future. In the paper, we will first present the

framework of the role of the accounting profession in the fight against corruption in Albania, "gangrene" which keeps on increasing, continuing with the empirical and statistical analysis through which it will be understood what the current situation in Albania in the initiative undertaken to fight against corruption. At the end, suggestions are presented for the main actors regarding the role of the accounting profession in the fight against corruption, including it as a main tool.

Keywords: Accounting profession, Corruption, Financial Reporting

1. Introduction

The development of a country is linked among other things and to many negative issues. One of these negative issues is corruption. Every country faces this phenomenon which if not fought takes on such dimensions by turning into a fellow traveler of our lives. Corruption can be encountered on fact in all sectors of public life, it is a complex phenomenon and depends on the specifics of society's socio-cultural history, political and economic development, bureaucratic traditions and governing practices, etc.

The meaning of the word corruption is given in various literatures in different ways, because it depends on the point of view of its study. We in our study will support the definition given by the Council of Europe, The Convention of the Civil Law on Corruption according to which the word "corruption" means the search, offering, giving or accepting, directly or indirectly, of a bribe or of any unfair advantage, or of expectation for them, which distorts the regular performance of the proper duties or behaviors of the bribery recipient, unfair advantage or expectation for them.

The phenomenon of corruption is one of the concerns of society worldwide. By exploiting the terrain of a so-called "democratic" society, this "virus" plunges society by not allowing it to cross into the trampolines of human and democratic development.

The fight against corruption is one of the biggest challenges for any country governed by the rule of law and democratic principles, including high standards of integrity and good governance. Through our work we will present the reforms taken in our country Albania, for the fight against corruption, mainly identifying the role of the accounting profession in this direction.

2.Literature review

According to the World Bank report (2020)¹the fight against corruption offers an assessment of the challenges facing governments in tackling corruption, what

¹ World Bank Group; "Enhancing Government Effectiveness and Transparency The Fight Against Corruption" Global Report, September 2020;

instruments are trying to function and why, and how increasing progress is being achieved in specific contexts of the country. If carefully analyzed, we can distinguish two key elements that are: (a) assessment and (b) instrument.

Figure 1 The Elements of the fight against corruption



Source: The authors

Also in the report are a series of the key messages between which we are highlighting:

- Progress is not linear, and reforms could suffer due to political setbacks and/or institutional weaknesses, yet even basic efforts could provide a foundation on which to build.
- The “how” of reform can be as important as the “what” of reform, as it requires an understanding of how key obstacles could be overcome in a particular context.
- There is no single success factor; impactful reforms usually require a combination of several layered or sequenced interventions.
- Open government reforms can lead to a stronger relationship between government and citizens, increasing levels of trust and social capital.
- Collaboration and information sharing across traditional agency boundaries, and across international boundaries are becoming increasingly important to address corruption.
- It is important to fact the historical, social, economic, and political realities of a country into anti-corruption reform efforts.

From the literature review, we found out there are several factors that affect the existence and level of corruption. These factors relate to the informal economy, problems in legislation and correct implementation of legislation, cultural and civic level of society, lack of internal controls, lack of monitoring of corruption, deficiencies and weaknesses in compliance audits and internal audits, etc.

A. H. James and C. W. Gray (2007), in their study analyzed corruption in several Eastern European countries in 2002-2005. The authors state that during this period, bribery in relation to customs was lowered in many countries due to systematic efforts to combat corruption that included *reviewing legislation, implementing risk analysis, random auditing and stronger enforcement and sanctions mechanisms*.

Le, Tuan Minh (2007) in his study shows that there *is a correlation between countries with high developments of corruption and wide shadow economy*. The author points out that corruption removes economic entities from developing activities in the compliance with the legislation. In this way they are more competitive, focusing on developing activities that use unfair business practices. Thus, according to him, the development of the legal/formal economy is undermined.

C. Ferreira, M,Engelschalk, and W.Mayville (2007) further supported and developed Tuan Minh Le's (2007) argument on the correlation between corruption and size of the shadow market. In their study, they come to the same conclusion that rising wage levels do not necessarily increase ethical behavior, although wage levels must at least correspond to a living wage. Among other things, the authors advocate *the creation of an internal audit unit, performance-related bonuses, and an open and transparent relationship with the private sector*.

Th.Cantens, G.Raballand and S.Bilangna (2010), in their study present the formulation, implementation and evaluation of the use of performance contracts in the customs sector, as one of the sectors most exposed to corruption.

Ch. Sampford, A. Shacklock, C. Connors, and F. Galtung (2006), *examined methods to measure corruption, including Transparency International's Corruption Perception Index and Bribery Perception Index*. They studied the reliability of the indexes and whether regular surveys could measure changes in corruptive behavior, as well as presented a statement assessing methodologies used in different countries.

B.W. Heineman, and F. Heimann (2006) studied corruption in developing countries. They suggest various strategies to soften corruption, including taking into consideration *the cultural dimension of the problem*. Understanding the cultural aspect, they argue, helps strengthen the implementation, prevention and construction of the state. After presenting a reflection of existing international legal agreements to combat corruption, the authors claim that ensuring compliance with these agreements/treaties is important and call *for more rigorous monitoring* to determine whether governments meet their commitments.

M. Bryane and M.Polner (2008), in their study, examine *the problems of the legislation in force and the planning of action*, as well as refers to the issue of the best organizational model to fight corruption. In conclusion, the authors argue that the implementation of a risk management system and the introduction of investigation and prosecution mechanisms could be effective in reducing corruption.

M.Bryane and A.Gubin (2012) in their study highlight the role of auditing of the compliance of regulatory acts against corruption. They come to the conclusions that "... Auditing anti-corruption compatibility – particularly focused on presenting conflict of interest statements and statements of asset declaration – may constitute the basis for recommendations that add more value than simply implementation. The internal auditing approach – as envisaged in the International Standards for Professional Practice of Internal Auditing (ISPPIA) – may serve as a more valuable basis for assessing anti-corruption performance ... In general, with a greater understanding of the role and methods of internal auditing in social sciences, internal auditing – and especially auditing findings – can contribute to practical questions being asked in social sciences and anti-corruption literature."

Various searcher and bodies also highlight the important role of professional accounting bodies and accountants in the fight against evasion, corruption and economic crime in the private sector of the economy. Corruption is an issue with difficult problems and not easy solutions. Corruption is not typical only of the public sector, or only of large businesses and corporations, but it is even more extensive in the SME and with a wide range. Most of the literature studied describes the problem and its impact on public sectors or in the organization, but rarely offers possible solutions. A main challenge is also the awareness of each of us, as F.Chouthury (2015) puts it, "*In the fight against corruption, silence should never be the safest option for every individual. The profession of accounting and auditing, acting in the public interest, has supported this war for decades.*"

3.Methodology

This paper comes as an empirical study of the regulatory framework in Albania in the fight against corruption and in the field of the accounting profession, developing a descriptive analysis of the role of the accounting profession in the fight against corruption. Based on the data collected, the role of the profession and the impact it has on the correct application of legal acts taken over the years will be discussed. This study comes to the help the reader to understand the steps taken in Albania towards improving the role of the accounting profession in the fight against corruption, aiming to be in coherence even with the UN SDGs.

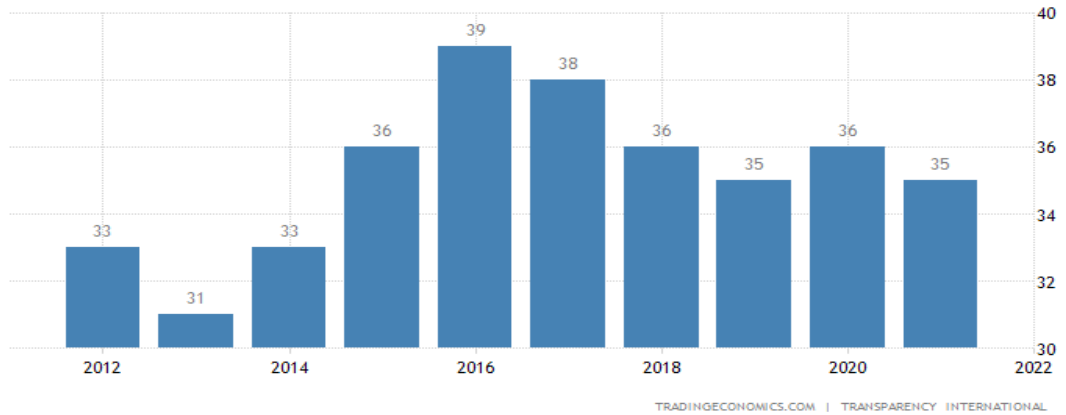
4.Discussion and analysis

4.1 Regulatory framework and the fight against corruption in Albania

Albania, like any other country transitioning from centralized economy to decentralized economy (former communist countries), could not be out of the corruption problem. Currently corruption levels are highly discussed issues and the point of view for it, is different. Sometimes corruption appears as a quality element but also quantitative, but its effects are undoubtedly the obstacle to the economic development of a country as well as damages integrity by causing the loss of trust of the people.

According to Transparency International between 180 countries studied for the corruption Albania for the year 2021, is ranked 110th with 35 scores, an indicator that has fallen by one point compared to 2020 and to understand the trend over years this index is presented in figures 2 and 3. Compared to 2012, our country has had an increase of only 2 points per cent but there is a very dynamic trend during the period 2012-2021.

Graphic no 1 “Albania corruption index”



Albania Corruption Index

Actual	Previous	Highest	Lowest	Dates	Unit	Frequency
35	36	39	23	1999 - 2021	Points	Yearly

Source; Transparency International¹

The fight against corruption is not only a priority for the Albanian Government (AG) but is also one of the 5 key priorities the European Union has set for Albania in its integration into the European family.

The economic development came along with a series of reforms undertaken in different areas and sectors. The adoption forms the AG of the new Intersectoral Strategy for The Prevention and Fight against Corruption and for Transparent Governance 2008-2013 is clearly a positive development and the strategy itself was very ambitious. It aimed to continuously reduce corruption, increasing the integrity of institutions and promoting good governance and transparency. Albania in the last ten years has continuing reforms for further development of the regulatory framework for the fight against corruption. But on the other hand, active citizen participation in the complex governance process is a necessity and guarantee for maintaining the integrity of government. Transparency in state activity and citizens'

¹ <https://www.transparency.org/en/countries/albania>, visit at 20.10.2022

access to government-held information is an essential condition for their participation in public life as well as for the protection of their private interests. Albania in its journey is continuing with the reforms undertaken and if we highlight some of them over the years and the most important ones, we would most pay attention are:

Table no 1 “The regulatory framework for the fight against corruption in Albania”

Year	Law	Responsible Institution	Goal
1997	8270, dated 23.12.1997 "For the Supreme State Control " actually by law 154/2014, dated 27.11.2014 "On the organization and functioning of the Supreme State Control"	Supreme State Control (KLSH)	through audits, it aims to use public funds, public property and state funds with efficiency, efficiency and economics, the development of an appropriate financial management system, properly conduct administrative activities, as well as inform public authorities and the public, through the publication of its reports.
2003	9049, dated 10.4.2003 For declaration and control of assets, financial obligations of elected officials and some public servants"	Supreme Institute of Declaration and Control of Wealth (ILDKPKI)	determining the rules for declaring and controlling wealth, legitimacy of the resources of its creation, financial obligations for elected officials, public servants, for their families and for their related persons
2005	9367 dated 7.4.2005 For the prevention of conflict of interest in the exercise of public functions	Supreme Institute of Declaration and Control of Wealth (ILDKPKI)	ensuring impartial, transparent decision-making, in the best possible interest of the public and of its trust in public institutions, through the prevention of conflict between public and private interests of an official in the exercise of its functions.

2008	9917, dated 19.5.2008 for preventing money laundering and financing of the Terrorism	Department for the Preventing Money Laundering / Ministry of Finance and Economy (DPPPP)	prevent money and products from being laundered by criminal acts, as well as preventing the financing of terrorism
2015	114/2015 "For internal auditing in the public sector "	public sector entities: Ministry of Finance and Economy	regulates the activity of internal auditing in the public sector, as well as defines the area of action, mission, principles, organization, functioning and responsibilities
2016	No.13, dated 18.02.2016 "For the way public services are available in offices -in the Republic of Albania"	ADISA (Agency for the Delivery of Integrated Services Albania)	the unique portal of denouncing corruptive practices https://www.adisa.gov.al/stop-korrupsionit/
2016	60/2016 "For Signalers and their protection"	ILDKPKI and every public authority, which has more than 80 employees, and the private subject, who has more than 100 employees;	prevention and combating corruption in the public and private sector; protecting individuals who signal alleged corruption actions or practices in their workplace; and promoting the signaling of alleged acts or practices of corruption.
2016	84/2016 "For the transitional reassessment of judges and prosecutors in the Republic of Albania"	KPK/ KPA	The definition of special rules for the transitional reassessment of all subjects of reassessment to ensure the functioning of the rule of law, independence of the justice system, as well as the restoration of public confidence in the institutions of this system, according to the

2016	95/2016 For organizing and functioning institutions to fight corruption and organized crime	Special Structure against corruption and organized crime (SPAK)	The definition of rules for the organization and functioning of the Special Prosecution against Corruption and Organized Crime and the Independent Investigative Unit, as constitutional bodies, according to point 4, of Article 148, of the Constitution
2018	For the transitional and periodic evaluation of State police officers, Republic Guard and Service for Interior Affairs and Complaints in the Interior Ministry	External Evaluation Commission/ Police Oversight Agency (KJV/AMP)	the definition of principles, criteria, procedures and standards of transitional and periodic evaluation, as well as the organization and functioning of evaluation bodies for employees of the State Police, the Republic Guard and the Internal Affairs and Complaints Service in the Interior Ministry.
2019	106, dated 25.07.2019 Decision of the Prime Minister, 'For the creation, composition and functioning of the Network of Anticorruption Coordinators	Ministry of Justice (MD)	fight against all kinds of corruption and strengthen citizens' confidence in a public administration, efficient and with high integrity in the service of the citizen.
2019	34/2019 For the management of seized and confiscated assets	Interior Ministry / AAPSK	the most efficient, effective and economical management and use of assets seized and confiscated by the bodies of justice and assets seized at the order of the minister responsible for finances, the return to the community of illegally acquired assets and the financial compensation of victims of crime

Source: The authors

If carefully studied, it is noted that reforms to the fight against corruption in Albania have been undertaken in every dimension of it, over years including public institutions and the wide participation of the public/individual. The commonality of any legal act is the element of asset assessment or as it is known in the literature

"incomes", object of unfair individual benefits during the exercise of the duty and their profession. At this point it is undoubtedly evident the role of the accounting profession as an instrument in the identification and evaluation processes of "unfair benefits" by individuals exercising their functions in the public and private sector.

The Council of Europe's Committee of Experts, which assesses compatibility with FATF standards, in the 2018 report, has assessed that Albania has a reasonable understanding of the risks of money laundering in the formal economy and has taken steps to address FATF recommendations. However, due to the added risks associated with corruption, informal economy, etc., it is in a process of deepening monitoring (enhanced follow-up). The report of this monitoring, while positively reassessing the work done, again underlines that some recommendations have not been fully addressed and the assessment for them follows to be "partly in compatibility", both in legislative and implementation terms.

The categories of the subjects of the above legal acts are numerous, including both financial entities, individuals, and free professions. The focus of this paper will be regulated professions (accountants, auditors, certified accountants, tax advisers, etc.), who assist, facilitate, enable communication and conduct transactions for economic entities, as well as perform the role of the Cooperative Actor in the correct implementation of the legal acts in force.

Beyond any doubt, its worth's highlighting from the beginning that the role of members of the accounting profession and other professions that provide services for business, as subjects of the regulatory framework of fighting corruption and money laundering, is quite large and very important. It goes beyond simply respecting the applicable legal or regulatory requirements. The contribution of members of the profession cannot be a simple compatibility exercise, i.e., only care for formal compliance with certain binding requirements, provided for in specific laws.

4.2 Accounting profession and its role in the fight against corruption

Accounting profession, as defined in IFAC's IESBA Code of Ethics, has as its main mission, the performance of quality professional services, with required competence, integrity, objectivity, integrity and independence, as part of the main purpose of protecting the citizens and the public interest. Fulfilling this commitment requires that members of the profession contribute to the security of society and, especially, to its social sustainability, without which, no achievement until now can be protected and no further achievement tomorrow, will be guaranteed.

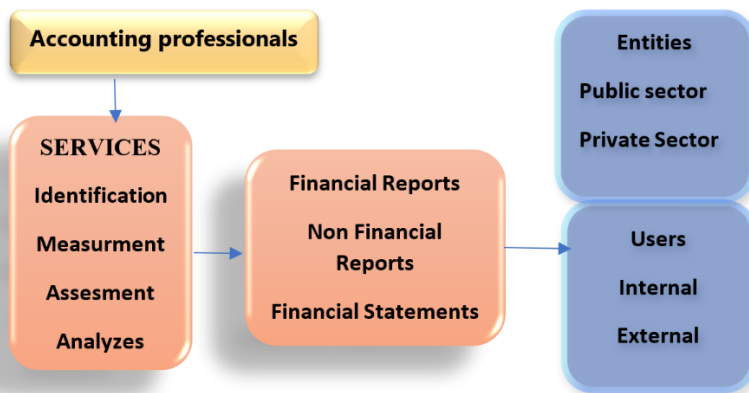
Under IFAC's IESBA Code, accounting professionals must act in accordance with the fundamental ethical principle, professional behavior, which requires them to respect applicable laws and regulations, whenever they take over to perform a professional service, for a client or employer. Sections 260 and 360 of the IESBA code, which address incompatibility with applicable legal and regulatory requirements (NOCLAR), contain the professional obligation for accounting professionals to report

when they receive knowledge, or have doubts of incompatibility with laws and regulations, including anti money laundering legislation.

In their role as "protectors" accounting professionals may be considered the first safeguarding hall, or more serious obstacles, for funds generated by illegal, or criminal activities, to find the opportunities to "clean up"¹ and enter the legitimate economy.

Albanian Law nr 9917/2008 for preventing money laundering and financing terrorism' defined that accounting professionals have a legal obligation to report suspicious money laundering activities to the responsible authority (Financial Intelligence Unit – FIU, or Anti money laundering Department). The requirement for reporting suspicious activities is also included in professional obligations

Accounting profession role



Source: Authors

It is noticed that accounting professionals play this important role, for reasons because during the exercise of the profession a certified accountant, auditor or accountant enables to provide events/transaction identification services, assessing them reliably based on accounting standards, which are offered through financial and non-financial reports to different users depending on the service contract agreed between the parties. The more accurately and correctly the events and transactions are recorded and showed in their accounting books and reports, the more correct will be the implementation of legal acts undertaken in the fight against corruption.

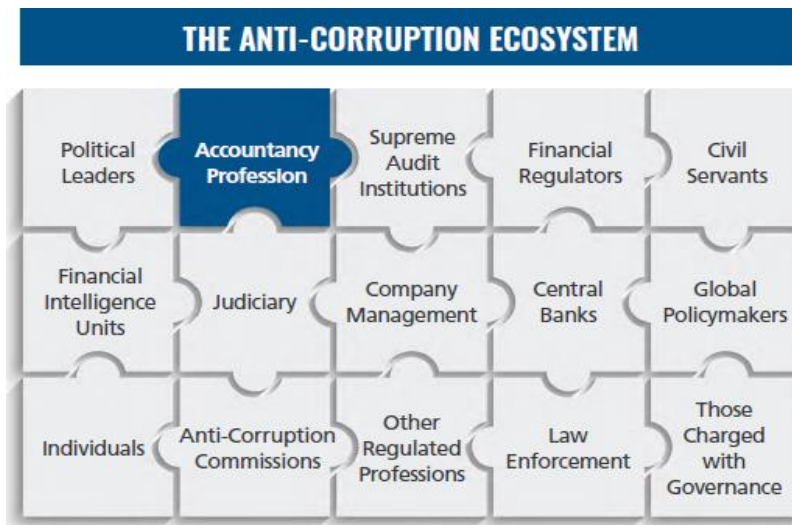
The work of accountants and professional auditors is essential to the architecture of the governance of economies, and along with other key elements serve to support transparency, accountability, and the rule of law. Of course, legal frameworks are also undertaken and developed in Albania, in the field of accounting where we will highlight:

¹ Law no. 9917/2008 For preventing money laundering and financing terrorism', amended

- Law No. 10 091, dated 5.03.2009 "For Legal Auditing, Organization of the Profession of Legal Auditor and Approved Accountant", which aims to improve and strengthen public supervision of the legal auditor's profession, as well as regulating the profession of approved accountant.
- Law No. 25/2018 "For Accounting and Financial Statements", which sets out the general principles and rules for the design and components of financial statements, the definition of applicable accounting standards, as well as the maintenance of accounting and the responsibility of the Financial Statements drafters.

Increasingly understanding the role of the accounting professional during the exercise of the profession, currently IFAC through the Action Plan for Fighting Corruption and Economic Crime (2022) has envisioned the conceptual framework for how to improve the role of the accounting profession in the fight against corruption by targeting an approximation even with the UN SDGs.

In this *Action Plan for Fighting Corruption and Economic Crime* (Anti-Corruption Action Plan). IFAC has noted five important pillars which provide a consistent framework for actions to support the Action Plan as it evolves over time against corruption. In accordance with IFAC a whole-ecosystem approach is composed of five pillars, with the global accountancy profession as a core part and contributor to that ecosystem. Other key actors include political leaders, government agencies, civil servants, business leaders, add company management and those charged with governance, global policymakers, law enforcement, other regulated professionals (such as lawyers), and individual citizens and taxpayers. According to IFAC these actors all must work together in an increasingly global—yet still largely domestic—policy framework of treaties, legislation, and regulations.



Source ; IFAC “*Action Plan for Fighting Corruption and Economic Crime*”2022

It is emphasised that the accountancy profession plays an important role in the Anti -Corruption ecosystem. According to IFAC organizing the Anti-Corruption Action Plan into five pillars has two primary objectives. First, it provides a narrative structure for what the global accountancy profession already does and connects this to the anti-corruption and economic crime agenda. This helps the profession and other stakeholders understand the role of accountancy profession. Second, and more importantly, the structure and organizing principles will inspire the profession. According to IFAC, PAOs, firms of all sizes, and individual professional accountants as self-employed, freelancer or the professionals that work in government to build on accountancy profession contributions with new or expanded actual activities that strengthen the positive impact in the Anti -Corruption ecosystem.

Professional accounting organizations (PAO) in Albania must support and have this plan as a guide within the role they have in the fight against corruption and economic crime. In drafting their action plans professional accounting and auditing organizations it is necessary to work, based on these IFAC orientations, to increase the role of accounting and auditors in the fight against corruption and economic crime, to strengthen the governance of economic entities and the state.

According to IFAC ¹ there is the fact that its fight and effectiveness against corruption and economic crime that professional accountants and auditors are committed to these qualities and are members of strong PAO than for individuals who can identify as accountants but do not possess professional qualifications. As IFAC Executive Director *Fayez Chouthury* said, "*The Profession of Accounting and Auditing, acting in the public interest, has supported this war for decades - and we will continue to do so.*"

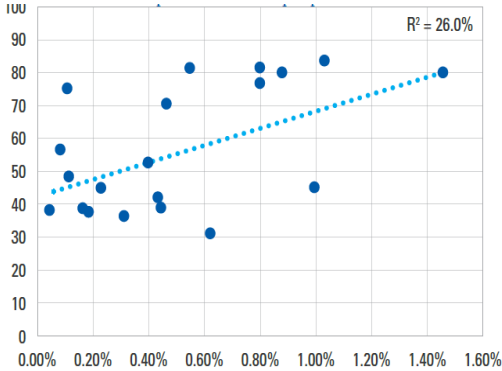
A study conducted by IFAC in 2015 states that there is a strong correlation between the percentage of accountants and professional auditors and a more favorable result in the corruption perception index of international transparency ².

¹ Accounting and Auditing Profession - Playing a Positive Role on Tackling Corruption- Independent Centre for Economics and Business Research (Cebr) Report 2017-IFAC

² The proportion of members of IFAC member organizations in the workforce is used to approach the percentage of accountants and professional auditors in the economy.

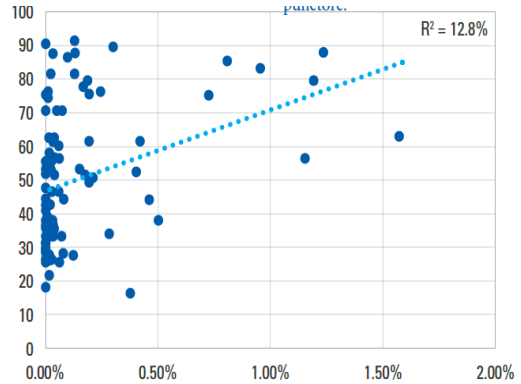
Graphic no 2

Corruption Perceptions Index Correlation with the International Transparency of country with % of accountants and auditors



Graphic no 3

Corruption Perceptions Index Correlation of the International Transparency with % of accountants and auditors



Source; IFAC 2017¹

Above, we noted that Albania has undertaken its reforms in some areas such as the tax system, justice, police system, financial reporting and accounting and auditing professions, etc., with the focus of strengthening institutions, increasing public credibility, and involving in fighting corruption and money laundering professionals with integrity and high professionalism.

During the analysis of the legal acts in force is understood that the role of the **accounting** professional is evident in their application and can be mentioned:

The accounting professional provides the services of preparing asset statements and individual Financial Statements based on the principle of cash in cash out payments in compliance with legal acts including accounting standards.

Legal auditors provide the services in case the relevant legal documentation of the seized property is missing, as well as the accounts of the commercial company.

Legal auditors, certified accountants, tax advisers, as well as any other person taking over to provide directly or through other persons assistance or consultation on tax matters, such as main business or professional activities, has the obligation to inform the relevant institution on suspicious criminal activities

Legal auditors, certified accountants, tax advisers, should not allow on the businesses or individuals to whom offer their accounting services, transactions to be carried out over the limits of cash actions allowed by law.

¹ IFAC, February 2017 "Accounting and auditing profession - playing a positive role in tackling corruption" pg 7.8

The legal auditor and internal auditor must submit audit reports to in compliance with auditing standards.

Etc.

But the future of each country depends not only on the establishment and development of legal acts, but above all will depend on the awareness of each one, that with the professionalism that characterizes it can lead to a Safe and fair future.

Conclusion

Accounting profession, as defined in IFAC's IESBA Code of Ethics, has its main mission, the performance of quality professional services, with required competence, integrity, objectivity, as part of the main purpose of protecting the citizens and the public interest. Fulfilling this commitment requires that members of the profession contribute to the security of society and, especially, to its social sustainability, without which, no achievement until now can be protected and no further achievement tomorrow, will be guaranteed. Albania like any other country has undertaken reforms in the fight against corruption by creating a full regulatory framework in both the public and private sectors. Its reforms certainly include professionals in the field of accounting, with key role along with other actors. This is noted even by literature studies on the role of the accounting profession in the fight against corruption. There is noted the strong link between them and the favorable impact of accounting professionals in the index of perception of corruption of international transparency.

In conclusion, we can say that the Accounting Profession can be an essential pillar of strong and stable government institutions, financial markets, economies, and society. A profession consisting of professionals with ethical and professional behavior, constantly trained in coherence with SNEs, strengthening professional accounting organizations, will increase transparency and accountability in the public and private sector. They will be supportive of the financial sector and affect economic development, serve to increase public confidence, but the accounting profession cannot solve the problem of corruption alone, therefore it is necessary, and we suggest that there is necessary to be a commitment and partnership with all anti-corruption actors to work together on this important mission.

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