


The Relationship Between Administrative Impartiality and Conflict of Interest and Its Impact on Reducing Administrative Corruption

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This article examines the essential role of impartiality and conflict of interest management in combating administrative corruption, emphasizing the importance of a comprehensive legal framework, independent oversight, and modern technologies. The study highlights the need for clear, comprehensive, and harmonized laws that address all aspects of corruption, with stringent penalties for violations. Ensuring the independence and capability of oversight and judicial institutions is crucial for effective law enforcement, as is the establishment of internal oversight mechanisms to prevent corruption within these bodies. The article underscores the role of education and cultural development, recommending continuous training for government employees and promoting an organizational culture based on transparency and impartiality. Additionally, modern technologies such as information management systems, online reporting platforms, and big data analytics are proposed as tools to enhance transparency and efficiency in the fight against corruption. Public access to financial and performance information through online platforms, alongside anonymous reporting systems, is identified as key to strengthening public oversight. The article stresses the importance of simplifying bureaucratic procedures to reduce complexity, improve operational efficiency, and curb corrupt practices. The study advocates for continuous review and amendment of laws in line with international standards, the provision of political and legal support to oversight bodies, and the creation of inter-institutional coordination to prevent conflicts and ambiguities in law enforcement. By drawing on successful experiences from other countries and adapting them to domestic contexts, the article concludes that these comprehensive strategies can significantly reduce corruption, increase public trust, and improve the efficiency of administrative systems in Iran. Key policy recommendations include strengthening the legal framework, enhancing oversight and judicial institutions, improving transparency, and fostering public participation in monitoring governmental activities.

Keywords: administrative impartiality, conflict of interest, administrative corruption, transparency, oversight.

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1. Introduction

An impartial administration is one of the fundamental principles in public management, aiming to provide high-quality public services without bias and with consideration for the public interest. Administrative impartiality, as a core concept in democratic systems, emphasizes that public officials must be immune to political, economic, and social influences to make fair and efficient decisions (Chapushi-Shaqaqi et al., 2024). This principle, in turn, enhances public trust in governmental institutions and their legitimacy. One of the main challenges in achieving administrative impartiality is the conflict of interest. A conflict of interest occurs when an individual or organization has personal, financial, or professional interests that may influence their judgment or actions. In administrative systems, this conflict can lead to unfair decision-making, corruption, and abuse of power (Khedmati & Hosseini, 2022). The primary issue in this research is to examine the relationship between administrative impartiality and conflict of interest, and its impact on reducing administrative corruption (Doran & Amirkhani, 2022). Conflict of interest can manifest in various ways in administrative systems. For instance, a government employee may have financial interests in a company that holds contracts with the government. In such cases, the likelihood of decisions being made in favor of that company increases. These types of conflicts can lead to corruption and a reduction in the efficiency of the administrative system (Soltani et al., 2022). To mitigate such conflicts, various policies, such as transparency laws, conflict of interest regulations, and effective oversight, are essential. Research has shown that administrative impartiality can play a significant role in reducing administrative corruption. Officials who remain impartial in their decision-making are less likely to engage in corruption (Castro et al., 2020). This is because impartiality ensures that decisions are made based on principles and laws rather than personal or group interests. To achieve this goal, stronger oversight and control systems must be established, and an appropriate organizational culture must be developed. One of the primary challenges in achieving administrative impartiality and reducing conflicts of interest is the creation and maintenance of an effective oversight system. Many administrative systems, due to

structural weaknesses and resource shortages, have failed to implement laws and regulations related to impartiality and conflict of interest (Shams-Natari & Gol-Mirzaei, 2023). Additionally, political and economic pressures can negatively affect governments' efforts to reduce corruption and conflicts of interest. Several strategies can be proposed to address these challenges. First, strengthening laws and regulations related to conflict of interest and increasing transparency in governmental decision-making processes can help reduce corruption. Second, creating and strengthening independent oversight bodies capable of investigating and addressing instances of misconduct can play an important role. Third, promoting an organizational culture that emphasizes impartiality and fairness can help reduce conflicts of interest and corruption.

2. Theoretical Framework and Literature Review

Today, with the increasing importance of principles such as democracy, transparency, and the fight against corruption in most governments, especially in progressive and leading countries, there are growing expectations among ordinary citizens, business owners, and civil society that governments must provide higher standards of integrity and transparency in civil and public services, their controlled companies, and in their executive branches. In this regard, conflict of interest, as one of the main factors disrupting the achievement of these principles, must be considered in its various forms, both in daily affairs and among individuals holding any position or rank (Tawiah et al., 2024). The relationship between the principle of administrative impartiality and conflict of interest involves two important concepts in the field of public interest (Moradi & Rafiei, 2024). The principle of impartiality means the absence of discrimination and an unwillingness to favor any party in decision-making processes and policy implementation. In other words, administrative officials should act impartially and justly in making decisions that affect society, considering public welfare (Saputra & Saputra, 2021). The goal of the principle of impartiality is that the administration serves all citizens fairly and without discrimination, considering the overall interests of society (Montazeri et al., 2023). Conflict of interest refers to a situation where an individual's personal or private interests conflict with their official duties and responsibilities. In such cases, the likelihood of personal

interests influencing decision-making and administrative actions increases, potentially undermining administrative impartiality. Conflict of interest can weaken the capacity and capability of the administration, harming public trust in governmental institutions and organizations. To maintain the principle of impartiality and prevent conflicts of interest, organizations and administrations typically establish policies and guidelines (Jannati-Sadr, 2018). These policies include requirements for disclosing personal interests, prohibitions on receiving gifts and benefits, and limitations on the use of public resources. Additionally, legal reforms and the imposition of appropriate penalties for violating the principle of impartiality and creating conflicts of interest exist in some countries. Overall, maintaining the principle of impartiality and preventing conflicts of interest play a crucial role in enhancing transparency, fairness, and the efficiency of public administrations and organizations. Adhering to these principles can increase public trust in institutions and ensure the quality of public services. Conflict of interest in administration is of particular importance, as failure to identify and control it can result in the misuse of funds, resources, assets, and administrative authority, weakening decisions, organizations, and governments (Adam & Fazekas, 2021). Conflict of interest is both a simple and complex issue; its definition is straightforward: a conflict of interest arises in administration when a government official has private interests in a matter that could negatively influence their duties and responsibilities (Ahangari et al., 2023). However, establishing effective frameworks and policies to manage such conflicts is complex. To resolve a specific conflict, relevant facts must be identified, applicable laws and policies enforced, and distinctions made between “real,” “apparent,” “actual,” and “potential” conflicts (Taslami & Ashrafi, 2023). Making these distinctions requires technical expertise and an understanding of the specific issues involved in each case. Many people’s uncertainty about recognizing conflicts stems partly from the confusing language used to describe them (Qahraman Nejad, 2023). Generally, to minimize the risk of damaging the administration’s credibility (as well as the personal reputation of executive officials), conflicts of interest must be avoided. Since existing conflicts of interest can also harm public trust in decision-making, managers

should consider all aspects when making decisions on specific cases. This level of diligence in avoiding, preventing, assessing, and managing conflicts carries costs, which we will address later. The new forms of cooperation between government and the private sector and the increased interaction between governments and civil society mean that conflicts of interest take on new forms and present new challenges to policymakers and government managers (Tacconi & Williams, 2020). However, it is essential to note that banning private interests for administrative and executive officials does not completely prevent conflicts of interest; instead, executives must take personal responsibility for identifying and resolving problematic situations, and public institutions must establish realistic and enforceable policy frameworks, adhering to standards and creating effective management systems. Among the key and essential standards in this regard is the principle of administrative impartiality. It is at this time that attention to the principle of administrative impartiality acts as a strong foundation for preventing the emergence of conflict-of-interest situations. For any political system transitioning from an authoritarian regime to a democratic one, the principle of administrative impartiality is fundamental, as it prevents the creation of conflicts of interest and the grounds for administrative corruption. Although other factors such as organizational restructuring, personnel management, and strengthening the functions of the service system are also necessary issues, most importantly, adherence to the principles of administrative impartiality, aligned with respect for administrative ethics and responsibility, forms the central concerns of this research (Kamali et al., 2021). The principle of administrative impartiality means that administrative officials must approach public matters with neutrality, objectivity, and fairness, considering the interests of the country and the majority of the people. Administrative impartiality does not mean that an administrative official should not be involved in any political matters, but that there should be limitations on their political participation, which might lead to bias and partiality in their administrative actions and decisions. The concept of administrative impartiality may have different interpretations depending on the perspectives of individuals, organizations, and constitutional systems. This concept has had a significant impact on the development of democracy. The concept of

conflict of interest is relatively new in the legal system of the Islamic Republic of Iran, and it has not been widely addressed. No independent law on conflict of interest in governmental powers and various governance institutions has yet been passed by the Islamic Consultative Assembly (Gholdani Pour et al., 2024). Currently, there is only a bill titled "Managing Conflict of Interest in Public Services" prepared by the government and submitted to the Islamic Consultative Assembly for approval. In the proposed bill, only individual conflicts of interest have been addressed, and no measures have been devised for managing institutional conflicts of interest, which are of greater importance (Saffari-Fard & Akbari, 2022). Even the definition of personal interests in the text of the bill is ambiguous, and identifying conflict situations based on it will be very difficult (Soltani et al., 2022). Moreover, the bill overlooks significant models of conflict of interest, making it neither comprehensive nor inclusive for all organizations and institutions subject to the law (Campos et al., 2021). However, in the legal system of Iran, numerous and various regulations exist that have referred to certain aspects of conflict of interest, albeit in an isolated manner and primarily for combating corruption. The present study, considering the aforementioned points, will analyze the relationship between administrative impartiality and conflict of interest and the resulting outcomes in establishing a democratic, transparent, and minimally corrupt government (Tavoosi-Baghsiyeh, 2022).

3. Impartiality and Its Role in Legal Systems

Impartiality is one of the fundamental principles in law and public administration, meaning the absence of bias and prejudice in judgment and decision-making. This principle emphasizes that decision-makers should make judgments and decisions without being influenced by personal interests, emotions, biases, or relationships. Impartiality encompasses two main aspects:

- **Subjective impartiality:** The absence of personal bias and prejudice in decision-making.
- **Objective impartiality:** Ensuring that decisions are made fairly and justly, and that they appear to be fair and just (Moradi & Rafiei, 2024).

Administrative impartiality is a key principle in administrative systems, ensuring that decisions and

actions are taken fairly and equitably, without being influenced by personal or group interests (Asadi et al., 2024). At the national level, impartiality means fair and just behavior by governmental, judicial, and administrative institutions, with a focus on safeguarding public interests and avoiding personal or group influences. National principles of impartiality comprise a set of criteria and standards established by national laws and regulations, including:

- **Judicial and administrative independence:** Judicial independence means that the judiciary is free from the influence of other branches and institutions. Administrative independence means that managers and administrative staff are not subject to external pressures or dependencies. Constitutional and ordinary laws that guarantee the independence of the judiciary and governmental departments include Articles 156 and 159 of the Constitution of the Islamic Republic of Iran.
- **Transparency in performance:** Transparency involves providing complete and accurate information about the processes, decisions, and performances of government institutions to the public. Transparency prevents the abuse of power and increases public trust in government institutions.
- **Accountability and responsibility:** Accountability refers to the obligation of institutions and individuals to explain and justify their actions and decisions to the public and oversight bodies. Accountability enhances transparency and reduces corruption (Ibodullaevich & Kizi, 2021).
- **Justice and fairness:** Justice and fairness mean treating all individuals equally and without discrimination or prejudice. This principle ensures that everyone's rights are respected equally and that unjust discrimination is prevented. It includes anti-discrimination laws, independent judicial systems, and continuous education on human rights and social justice (Masoumi & Hekmati, 2024).

4. Impact of Impartiality on Administrative Efficiency

Impartiality in administration is a key factor that can significantly influence administrative efficiency. Administrative efficiency refers to performing tasks and delivering services effectively, with minimal costs and maximum productivity. Impartiality contributes to improving administrative efficiency in several ways, including fair and rational decision-making based on facts and credible information, without being influenced by personal or group interests (Imani, 2024). This type of decision-making ensures the proper allocation of resources and prevents resource waste, directly affecting administrative efficiency (Mintun et al., 2021). Furthermore, administrative impartiality increases public trust in government institutions, which in turn leads to greater citizen participation in government programs and projects. Such participation enhances the efficiency and effectiveness of governmental programs. Additionally, impartiality prevents the influence of personal or group interests in administrative decision-making, reducing the likelihood of corruption. Reducing corruption leads to the optimal use of resources and the elimination of unnecessary costs, resulting in increased administrative efficiency (Naghavi & Esmaeili, 2020).

5. Conflict of Interest

Conflict of interest refers to a situation where an individual or organization finds that their personal, financial, or professional interests conflict with their professional or legal duties and responsibilities. This conflict may result in decisions that serve personal or specific group interests rather than the public interest. Conflict of interest can undermine public trust in institutions and organizations, leading to corruption and abuse of power. Types of conflicts of interest include:

1. **Financial conflict of interest:** When an individual's personal financial interests conflict with their professional duties.
2. **Professional conflict of interest:** When an individual's professional or work interests conflict with their other responsibilities.
3. **Personal conflict of interest:** When personal relationships (such as family or friendships) influence an individual's professional decision-making.
4. **Legal conflict of interest:** When an individual's legal duties conflict with their personal interests (Boiri, 2022).

6. Position of Conflict of Interest in Iranian Law and Comparison with Other Systems

In the Iranian legal system, conflict of interest is considered a sensitive and important issue in administrative and financial law. Various laws and regulations have been established to prevent and manage conflicts of interest (Alizadeh Saravikolai et al., 2022). Some of the most important of these laws and regulations include:

- **Civil Service Management Law (Article 54):** This article explicitly refers to the prevention of conflicts of interest in administrative decision-making, stipulating that government employees should not participate in decisions related to their personal interests.
- **Law on the Prohibition of Government Employees' Interference in Government Transactions (Article 1):** This law stipulates that no government employee has the right to directly or indirectly participate in transactions and contracts concluded with the government or public institutions.
- **Law on the Examination of the Assets of Officials, Authorities, and Agents of the Islamic Republic of Iran (Article 2):** This law mandates the declaration of assets by government officials to prevent corruption and conflicts of interest.
- **Law on the Promotion of Administrative Health and the Fight Against Corruption (Article 8):** This article requires government agencies to establish internal control systems to prevent and detect conflicts of interest and corruption.
- **Law on the Promotion of Administrative Health and the Fight Against Corruption (Article 11):** This article emphasizes the necessity of establishing transparency and accountability systems in government organizations to prevent conflicts of interest (Tabiyanian, 2022).

Overall, conflict of interest is recognized as an important issue in the Iranian legal system, and numerous laws and regulations have been developed to manage it. Comparing with other legal systems, it is evident that managing conflicts of interest is of high importance

globally, and each country adopts different strategies to prevent and manage conflicts based on its specific conditions. Tools such as the disclosure of interests, the enactment and enforcement of laws, education and culture-building, and monitoring and evaluation can improve administrative efficiency and increase public trust in any legal system (Siah Bidi, 2021). Conflict of interest can severely undermine impartiality, leading to numerous negative consequences, including diminished public trust, increased corruption, violation of ethical principles, and disruption in resource allocation. To maintain impartiality and enhance administrative efficiency, proper management of conflicts of interest through interest disclosure, the drafting and enforcement of laws and regulations, oversight and evaluation, and education and culture-building is essential (Moghadam-Damad & Darvish-Zadeh, 2022).

7. Laws and Regulations Related to Conflict of Interest and Administrative Impartiality in Iran

Judicial and Administrative Independence: Judicial independence refers to the judiciary's immunity from influence by other branches and institutions. Administrative independence means that managers and administrative staff are not subject to external pressures or dependencies. Constitutional and ordinary laws guaranteeing the independence of the judiciary and governmental departments include Articles 156 and 159 of the Constitution of the Islamic Republic of Iran.

Transparency in Performance: Transparency involves providing complete and accurate information about the processes, decisions, and performance of government institutions to the public. Transparency prevents the abuse of power and enhances public trust in government institutions (Afkar, 2023).

Accountability and Responsibility: Accountability refers to the obligation of institutions and individuals to explain and justify their actions and decisions to the public and oversight bodies. Accountability promotes transparency and reduces corruption (Fakoori & Asghari, 2022).

Justice and Fairness: Justice and fairness mean treating all individuals equally, without discrimination or prejudice. This principle ensures that everyone's rights are equally respected and unjust discrimination is prevented. It includes anti-discrimination laws, independent judicial systems, and continuous education

on human rights and social justice (Aghajeri & Dezman, 2022).

There are numerous laws and regulations in Iran for managing conflicts of interest and maintaining administrative impartiality, including the Civil Service Management Law, the Law Prohibiting Government Employees from Interfering in Government Transactions, the Law on the Examination of the Assets of Officials, and the Law on Promoting Administrative Health and Combating Corruption. Comparing these laws with those in other countries shows that managing conflicts of interest and maintaining administrative impartiality is highly important, with each country adopting different approaches based on its specific conditions. Tools such as interest disclosure, drafting and enforcing laws, regular oversight and evaluation, education, and cultural development can improve administrative efficiency and increase public trust (Moradi & Rafiei, 2024).

8. Legal Consequences of Violating the Principle of Impartiality in Administration

Violating the principle of impartiality in administration can have broad legal consequences, negatively impacting public trust, administrative efficiency, and justice (Ghorbani, 2021):

1. **Violation of Constitutional Principles:** Impartiality is a fundamental principle of constitutional law that ensures all individuals are equal before the law and that administrative decisions are made fairly.
 - **Legal Consequence:** Violating this principle can result in the infringement of citizens' constitutional rights, leading individuals to feel their rights are not being upheld. This can trigger widespread legal complaints and protests (Karzani, 2021).
2. **Increase in Administrative Corruption:** A lack of impartiality in administrative decision-making can create conditions for corruption and abuse of power.
 - **Legal Consequence:** Increased administrative corruption can lead to severe legal actions against government officials and employees. Officials may be convicted of crimes

such as bribery, embezzlement, and abuse of administrative positions (Taslimi & Ashrafi, 2023).

3. **Reduction of Public Trust and Legitimacy:** Impartiality is a key element in establishing and maintaining public trust in the administrative system.

- **Legal Consequence:** A reduction in public trust in governmental institutions can lead to widespread dissatisfaction and distrust. This may result in an increase in legal and administrative claims aimed at restoring justice and fairness (Karimi et al., 2023).

4. **Unjust and Discriminatory Decisions:** Violating impartiality can lead to unjust and discriminatory decisions that favor specific personal or group interests.

- **Legal Consequence:** Unjust and discriminatory decisions can prompt lawsuits and legal claims from individuals or groups whose rights have been ignored. Courts may be required to overturn unjust decisions and compensate for the resulting damages.

5. **Reduction in Administrative Efficiency and Productivity:** Impartiality enhances administrative efficiency and productivity by ensuring decisions are made based on public interests and the best use of resources.

- **Legal Consequence:** A decline in efficiency and productivity can lead to the failure to achieve administrative goals and an inability to provide effective services to citizens. This may result in legal complaints and demands for compensation from government institutions (Peyvand Shahid et al., 2022).

6. **Increase in Legal Claims and Complaints:** Violating impartiality can lead to an increase in legal claims and complaints from citizens and various institutions.

- **Legal Consequence:** An increase in legal claims and complaints can present

serious challenges to the judicial system and place a heavy workload on the courts. Additionally, legal costs and compensation for damages can be a significant financial burden on government institutions (Karimian, 2022).

7. **Financial Losses and Compensation:** Unjust and discriminatory decisions can result in financial losses for individuals and businesses.

- **Legal Consequence:** Government institutions may be forced to compensate for the financial losses caused by unjust decisions. This can put financial pressure on government institutions and lead to budgetary problems.

8. **Violation of Domestic and International Regulations:** Violating impartiality can mean breaching domestic regulations and international obligations.

- **Legal Consequence:** Government institutions may face sanctions, fines, and international legal actions aimed at ensuring compliance with regulations and international standards (Rahmanian et al., 2022).

9. **Analysis of Legislation Related to Impartiality and Conflict of Interest**

To maintain impartiality and manage conflicts of interest in administrative and legal systems, drafting and enforcing appropriate laws and regulations is essential. The following provides an analysis of some key laws and regulations in this area (Amirian Farsani & Bani Asadi, 2022):

Civil Service Management Law (Iran)

- **Article 54:** This article addresses the prevention of conflicts of interest in administrative decision-making, stipulating that government employees should not participate in decisions related to their personal interests.
 - **Analysis:** This article directly addresses the issue of conflicts of interest and attempts to create a supervisory system that prevents personal interests from influencing

administrative decisions. This measure can help maintain impartiality and increase public trust.

Law Prohibiting Government Employees from Interfering in Government Transactions (Iran)

- **Article 1:** This law explicitly states that no government employee has the right to directly or indirectly interfere in transactions and contracts concluded with the government or public institutions.
 - **Analysis:** This law is one of the most important tools for preventing conflicts of interest. By prohibiting government employees from interfering in government transactions, it seeks to ensure that decisions are made in the public interest rather than personal interests.

Law on the Examination of the Assets of Officials, Authorities, and Agents of the Islamic Republic of Iran

- **Article 2:** This law refers to the necessity of declaring the assets of government officials to prevent corruption and conflicts of interest.
 - **Analysis:** Transparency in asset declarations is one of the most effective tools for managing conflicts of interest. This law, by requiring the disclosure of assets, aims to establish a supervisory system that can identify and manage conflicts of interest.

Law on Promoting Administrative Health and Combating Corruption

- **Article 8:** This article requires government departments to establish internal control systems to prevent and detect conflicts of interest and corruption.
 - **Analysis:** Internal control systems can play a key role in identifying and managing conflicts of interest. This article emphasizes the creation of such systems to increase transparency and accountability in government institutions.

10. Challenges in Implementing Impartiality and Managing Conflicts of Interest

The implementation of principles of impartiality and the management of conflicts of interest in administrative and legal systems face numerous challenges. These challenges can stem from cultural, structural, legal, technological, and political factors.

Cultural Challenges

- **Cultural Resistance:** In many societies, organizational and public culture may not be receptive to changes. Resistance to change can make the implementation of impartiality principles and conflict of interest management difficult.
- **Lack of Awareness and Education:** A lack of sufficient awareness and knowledge about the importance of impartiality and conflicts of interest may lead to non-compliance with these principles (Ahangari et al., 2023).

Structural Challenges

- **Complex Bureaucracy:** Complex bureaucratic structures and a lack of coordination between different sectors can disrupt the effective implementation of impartiality and conflict of interest policies.
- **Weak Oversight Institutions:** Oversight institutions may not have adequate resources or authority to enforce laws related to impartiality and conflicts of interest (Taghavi et al., 2024).

Legal Challenges

- **Legal Ambiguities:** Existing laws and regulations may not provide sufficient clarity, leading to varied interpretations.
- **Mismatch of Laws:** Current laws may not be aligned with contemporary needs and conditions, necessitating review and amendment (Kamali et al., 2021).

Technological Challenges

- **Lack of Technological Infrastructure:** Government institutions may lack the necessary technological infrastructure to effectively implement transparency and conflict of interest management policies.
- **Resistance to Technological Changes:** There may be resistance to adopting and using new technologies (Chobar Vakili & Ranjbaran, 2023).

Political Challenges

- **Political Pressures:** Decision-making may be influenced by political pressures, which can

jeopardize impartiality (Kiani Herchegani, 2023).

- **Influence of Interest Groups:** Interest groups may attempt to sway decisions in their favor.

Social and Economic Challenges

- **Poverty and Inequality:** Social and economic inequalities can create additional pressures for misconduct.
- **Lack of Financial Incentives:** Employees may be drawn to misconduct and abuse due to a lack of financial incentives and job benefits (Jafari Nia et al., 2022).

Effective implementation of impartiality principles and conflict of interest management requires a comprehensive approach, including education, cultural development, legal reforms, strengthening oversight institutions, and using modern technologies. Addressing these challenges requires cooperation and coordination among various institutions, as well as creating appropriate incentives for employees. Given current trends and future needs, countries must continuously review and update their laws and policies to face new challenges and increase public trust (Fakoori & Asghari, 2022).

11. Challenges in Implementing Impartiality and Managing Conflicts of Interest

Conflicts of interest are a fundamental issue in administrative and legal systems that can lead to administrative corruption. This section provides a legal analysis of conflicts of interest and examines their relationship with administrative corruption. Conflict of interest refers to a situation where an individual's personal, financial, or professional interests conflict with their professional duties and responsibilities. This conflict may affect an individual's decision-making and lead to unfair and unjust decisions (Gholdani Pour et al., 2024).

11.1. Legal Dimensions of Conflicts of Interest

A) Laws and Regulations: Conflicts of interest are typically explicitly addressed in various countries' laws and regulations. These laws and regulations include:

- **Anti-Corruption Laws:** Many anti-corruption laws address the identification and management of conflicts of interest.

- **Civil Service Laws:** In many countries, civil service laws identify conflicts of interest and establish methods for managing them.

B) Oversight and Enforcement of Laws:

- **Oversight Institutions:** Oversight institutions, such as the Court of Audit, the General Inspection Organization, and similar bodies in other countries, are responsible for overseeing the enforcement of laws related to conflicts of interest.
- **Reporting Mechanisms:** Effective mechanisms for reporting conflicts of interest to oversight bodies and addressing complaints (Johar et al., 2023).

Violations of Conflict of Interest Laws and Their Consequences

A conflict of interest occurs when an individual's personal, familial, or financial interests conflict with their professional duties and responsibilities. Violating laws related to conflicts of interest can have serious consequences for the administrative and legal system (Montazeri et al., 2023).

11.2. Violations of Conflict of Interest Laws

1. **Acceptance of Financial Gifts or Personal Benefits:** Receiving financial gifts or personal benefits from individuals with whom one interacts in a professional decision-making capacity violates conflict of interest laws.
2. **Misuse of Confidential Information:** Using confidential information obtained through a job or professional position for personal or familial gain.
3. **Interference in Decision-Making Despite Personal Interests:** Participating in decision-making processes where one has personal interests.
4. **Unfair Hiring and Promotion:** Hiring or promoting individuals based on personal or familial relationships rather than merit and professional abilities.
5. **Failure to Disclose Financial and Personal Interests:** Failing to disclose financial and personal interests that may influence professional decision-making (Mirfardi, 2023).

Violating conflict of interest laws can have serious consequences for the administrative and legal system. The legal, administrative, social, and economic consequences of conflicts of interest highlight the importance of proper management of this issue. Drafting and enforcing comprehensive laws, strengthening oversight institutions, education and cultural development, using modern technologies, and developing reporting mechanisms are among the strategies that can help effectively manage conflicts of interest and prevent administrative corruption (Mousavi-Doost, 2022).

12. Development and Strengthening of Laws Related to Impartiality and Conflict of Interest

The development and strengthening of principles related to impartiality and conflict of interest management in administrative and legal systems are essential for increasing transparency, efficiency, and reducing administrative corruption. This process includes drafting comprehensive laws and regulations, strengthening oversight institutions, enhancing transparency and accountability, promoting an appropriate organizational culture, and utilizing modern technologies (Niazpour, 2022).

12.1. Drafting and Enforcing Comprehensive Laws and Regulations

- **Clear and Comprehensive Laws:** The development of laws and regulations that clearly and precisely define principles, definitions, and cases related to impartiality and conflict of interest.
- **Alignment with International Standards:** Adapting domestic laws to international standards, such as the United Nations Convention Against Corruption and recommendations from the Organization for Economic Cooperation and Development.

Strengthening Oversight and Judicial Institutions

- **Independence of Oversight Institutions:** Ensuring the independence of oversight institutions from political and economic pressures.
- **Increasing Resources and Empowerment:** Allocating sufficient financial and human

resources to oversight and judicial institutions to perform their duties.

Enhancing Transparency and Accountability

- **Disclosure of Assets and Financial Interests:** Requiring government officials and employees to periodically disclose their assets and financial interests.
- **Public Access to Information:** Ensuring public access to information related to decision-making, contracts, and the performance of government institutions (Nikpour, 2022).

12.2. Strengthening Reporting Mechanisms and Protection for Whistleblowers

- **Establishing Direct Reporting Lines:** Creating direct contact lines and online systems for reporting cases of corruption.
- **Legal Protection for Whistleblowers:** Ensuring legal and protective measures for individuals who expose corruption.

Education and Cultural Development

- **Continuous Training Programs:** Organizing continuous training programs for government employees on conflict of interest, administrative corruption, and professional ethics.
- **Promoting Organizational Culture:** Promoting an organizational culture based on ethical principles, impartiality, and transparency through leadership and senior management (Homayouni-Far, 2021).

Utilization of Modern Technologies

- **Advanced Information Systems:** Using modern technologies such as blockchain and artificial intelligence to create transparent systems and oversee administrative decisions.
- **Online Platforms:** Establishing online platforms for disclosing information and reporting cases of corruption (Chapushi-Shaqqi et al., 2024).

The development and strengthening of impartiality principles and conflict of interest management require a comprehensive and multi-faceted approach, including drafting and enforcing comprehensive laws, strengthening oversight institutions, increasing transparency and accountability, supporting whistleblowers, promoting education and culture, and

utilizing modern technologies. Effective implementation of these strategies can lead to a reduction in administrative corruption, increased public trust, and improved efficiency in administrative systems. Countries should continuously implement these strategies, learning from successful experiences of other nations while adapting them to their own cultural and political contexts to achieve desirable outcomes (Moradi & Rafiei, 2024).

13. Mechanisms of Impartiality and Conflict of Interest in Reducing Corruption

Impartiality and conflict of interest management are key components in reducing administrative corruption and improving transparency and accountability in both public and private institutions. These mechanisms, through the development and enforcement of clear principles and regulations, continuous oversight, and necessary education, can contribute to reducing corruption and increasing public trust (Habibi, 2024).

13.1. Mechanisms of Impartiality

- **Drafting and Enforcing Ethical Codes:** Developing clear and comprehensive ethical codes that define and mandate professional and ethical behavior for employees and managers.
- **Independent Oversight and Evaluation:** Establishing independent oversight bodies responsible for monitoring the implementation of ethical codes and impartial behavior among employees and managers.
- **Transparency in Decision-Making:** Ensuring transparency in decision-making processes by publicly releasing information and documentation related to decisions (Hakkakzadeh & Ataei, 2021).

13.2. Mechanisms for Managing Conflict of Interest

- **Disclosure of Financial and Personal Interests:** Requiring employees and managers to periodically disclose their financial and personal interests.
- **Drafting Clear Laws and Regulations:** Developing and enforcing laws and regulations that clearly define how conflicts of interest should be managed.

- **Establishing Reporting Systems:** Creating anonymous reporting systems that allow employees and citizens to report cases of conflict of interest (Hemati et al., 2023).

13.3. Role of Oversight and Judicial Institutions

- **Independent Oversight Bodies:** Creating and strengthening independent oversight bodies responsible for enforcing laws on impartiality and conflicts of interest.
- **Judicial Pursuit of Violations:** Pursuing legal action against violators to create deterrence and strengthen law enforcement.

Education and Cultural Development

- **Continuous Educational Programs:** Conducting educational courses and specialized workshops on impartiality, conflict of interest, and anti-corruption efforts for employees and managers.
- **Promoting a Culture of Transparency:** Promoting an organizational culture based on transparency, impartiality, and accountability (Dashti et al., 2023).

Mechanisms for impartiality and conflict of interest management play a crucial role in reducing corruption and enhancing transparency and accountability in both public and private institutions. These mechanisms include drafting and enforcing ethical codes, disclosing financial interests, independent oversight, establishing reporting systems, judicial pursuit of violations, and promoting education and culture. The successful implementation of these mechanisms requires cooperation and coordination between governmental and non-governmental institutions, the creation of appropriate legal and technical infrastructures, and increased awareness and training for employees and citizens. Utilizing these mechanisms can lead to reduced corruption, increased transparency, and improved administrative efficiency (Peyvand Shahid et al., 2022).

14. Conclusion

The Importance of Strengthening the Legal Framework: The existence of comprehensive, clear, and loophole-free laws can serve as a solid foundation for combating corruption. Laws should be drafted to cover all aspects of corruption and impose stringent penalties

for violations. Coordination between various laws is also crucial to prevent conflicts and ambiguities in their enforcement.

The Vital Role of Independent Oversight and Judicial Bodies: The independence and capability of oversight institutions are of utmost importance. These institutions must have access to adequate financial and human resources and receive political support to effectively carry out their duties. Corruption within oversight bodies themselves can lead to an increase in violations, so the creation of internal oversight mechanisms and the imposition of severe penalties for internal misconduct are also necessary.

The Importance of Education and Cultural Development: Training and raising awareness among employees and managers regarding anti-corruption laws and impartiality principles are key factors in reducing corruption. Holding continuous educational courses and promoting an organizational culture based on transparency and impartiality can help reduce corrupt behaviors.

Utilizing Modern Technologies: Leveraging modern technologies such as information management systems, online reporting platforms, and big data analytics tools can help increase transparency and efficiency in the fight against corruption. These technologies enable quicker identification and tracking of violations and strengthen public oversight.

Increasing Transparency and Accountability: Public access to financial and performance information of government institutions through the creation of online platforms can enhance transparency and public oversight. Strengthening anonymous reporting systems and complaint tracking mechanisms are also effective tools for identifying and addressing violations.

Fighting corruption and strengthening impartiality require a comprehensive and systematic approach, including reinforcing the legal framework, improving operational efficiency, increasing transparency and accountability, and providing political and legal support to oversight institutions. Collaboration and coordination between governmental and non-governmental institutions, creating appropriate infrastructures, and increasing awareness and education among employees and citizens are of particular importance. Learning from successful experiences of other countries and adapting

them to domestic conditions can help improve anti-corruption efforts in Iran and strengthen public trust.

Practical and Policy Recommendations for Combating Corruption and Strengthening Impartiality include reinforcing the legal framework, strengthening oversight and judicial institutions, improving operational efficiency, and increasing transparency and accountability. The successful implementation of these recommendations requires cooperation and coordination between governmental and non-governmental institutions, the creation of appropriate technical and legal infrastructures, and increasing awareness and education among employees and citizens. Learning from successful experiences of other countries and adapting them to domestic conditions can help improve anti-corruption efforts in Iran and strengthen public trust.

Strengthening the Legal Framework
A) Drafting and Amending Comprehensive Anti-Corruption Laws

- **Recommendation:** Draft more comprehensive and precise laws that cover all forms of corruption and conflicts of interest, and impose stricter penalties for violations.
- **Practical Action:** Form legal and advisory committees to review and amend existing laws and draft new ones.

B) Addressing Legal Loopholes

- **Recommendation:** Identify and address existing legal loopholes to prevent misuse.
- **Practical Action:** Conduct comprehensive studies and consult with legal experts to identify legal gaps and draft necessary amendments.

C) Coordination and Harmonization of Laws

- **Recommendation:** Harmonize different laws to prevent conflicts and confusion in their enforcement.
- **Practical Action:** Establish inter-institutional committees to coordinate laws related to corruption and impartiality.

Strengthening Oversight and Judicial Institutions
A) Ensuring the Independence and Empowerment of Oversight Bodies

- **Recommendation:** Ensure the independence of oversight bodies and provide sufficient financial and human resources.

- **Practical Action:** Draft supportive laws to increase the independence of oversight institutions and allocate adequate budgets.

B) Strong Political and Legal Support

- **Recommendation:** Establish strong political and legal support for oversight and judicial institutions.
- **Practical Action:** Form a high council to combat corruption under the direct supervision of senior government officials.

C) Combating Corruption within Oversight Institutions

- **Recommendation:** Create internal oversight mechanisms and impose severe penalties for internal misconduct.
- **Practical Action:** Establish internal anti-corruption units within oversight and judicial institutions.

Improving Operational Efficiency A) Simplifying Bureaucracy and Reducing Complexity

- **Recommendation:** Reform administrative processes and simplify procedures to increase efficiency and reduce corruption.
- **Practical Action:** Review and redesign administrative processes to reduce steps and increase transparency.

B) Holding Continuous Educational Courses

- **Recommendation:** Organize continuous educational courses for all levels of government employees and managers.
- **Practical Action:** Develop educational programs and hold specialized workshops on anti-corruption and conflict of interest management.

C) Utilizing Modern Technologies

- **Recommendation:** Implement information management systems, online reporting platforms, and big data analysis tools.
- **Practical Action:** Invest in information technology infrastructures and develop data management and reporting systems.

Increasing Transparency and Accountability A) Public Access to Information

- **Recommendation:** Create online platforms to publish financial and performance information of government institutions.

- **Practical Action:** Develop government portals that publicly release information related to budgets, contracts, and the performance of government institutions.

B) Strengthening Reporting Systems and Complaint Tracking

- **Recommendation:** Launch online and anonymous reporting systems and create complaint tracking units within oversight bodies.
- **Practical Action:** Establish reporting systems like whistleblower platforms and allocate sufficient resources to track complaints and reports.

C) Public Participation and Oversight

- **Recommendation:** Encourage citizens and non-governmental organizations to actively participate in monitoring government institutions and reporting violations.
- **Practical Action:** Create public awareness programs and encourage citizens to participate in monitoring the performance of government institutions.

Authors' Contributions

Authors contributed equally to this article.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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