
Reconceptualizing Government Procurement Accountability: A Conceptual Framework of Transparency, Answerability, Oversight, and Enforceability

Antonius Piaman Telaumbanua^{1*}, Exaudi Munthe²⁾, Galih Supraja³⁾
^{1,2,3,4)} Department of Accounting, Universitas Pembangunan Panca Budi

*Corresponding Author

Email : galih@dosen.pancabudi.ac.id

Abstract

Government procurement is a strategic function of public administration because it determines how public resources are transformed into goods, services, infrastructure, and public value. However, procurement remains vulnerable to accountability problems, including information asymmetry, conflicts of interest, weak oversight, procedural manipulation, and corruption risks. This conceptual paper aims to develop an integrated framework of government procurement accountability by synthesizing Public Accountability Theory, Agency Theory, Institutional Theory, and Good Procurement Governance. The study argues that procurement accountability should not be understood merely as administrative reporting or information disclosure, but as a multidimensional governance mechanism consisting of transparency, answerability, oversight, and enforceability. Through a conceptual literature review, this article identifies that previous studies have discussed e-procurement, transparency, corruption risk, and procurement integrity separately, but have not sufficiently integrated these dimensions into a single accountability framework. The proposed model explains that transparency provides the informational basis for accountability, answerability requires procurement actors to justify decisions, oversight enables institutional evaluation, and enforceability ensures credible consequences for misconduct. These mechanisms collectively shape government procurement accountability and contribute to good procurement governance. This study contributes to public sector governance literature by reconceptualizing procurement accountability as an integrated, relational, and enforceable system that can guide future empirical research and practical reform in public procurement governance.

Keywords: *Government Procurement Accountability, Transparency, Answerability, Oversight, Enforceability, Good Procurement Governance, Public Accountability Theory.*

INTRODUCTION

Government procurement is a critical instrument of public sector administration because it determines how public budgets are converted into services, infrastructure, and public value. In practice, procurement is not merely an administrative activity but also a strategic mechanism for ensuring effective public spending, service quality, and development outcomes. Since procurement involves large budgets, multiple actors, and complex procedures, it represents one of the public sector areas that requires strong accountability mechanisms (Thai, 2009; OECD, 2016).

However, government procurement is also vulnerable to various forms of misconduct, including conflicts of interest, collusion, document manipulation, budget inefficiency, and corruption. These problems arise partly because of information asymmetry between government actors who conduct procurement and citizens who provide the public mandate. From the perspective of Agency Theory, information imbalance between principals and agents may create moral hazard and opportunities for abuse of authority in the management of public resources (Jensen & Meckling, 1976; Panda & Leepsa, 2017).

Procurement reforms have increasingly promoted transparency through regulation, electronic procurement systems, audits, and public access to procurement information. Transparency allows procurement processes to be monitored, traced, and evaluated by relevant stakeholders. Nevertheless, transparency alone is insufficient to guarantee accountability if disclosed information is not accompanied by answerability, effective oversight, and credible consequences for violations (Bertot et al., 2010; Bauhr et al., 2020).

In this context, procurement accountability should be understood as a broader system rather than merely an administrative reporting obligation. Based on Public Accountability Theory, accountability refers to a relationship between an actor and a forum, in which the actor is obliged to explain and justify conduct, while the forum has the authority to question, evaluate, and impose consequences. Therefore, government procurement accountability should include transparency, answerability, oversight, and enforceability as interrelated mechanisms (Bovens, 2007; Schillemans, 2016).

Previous studies have extensively examined e-procurement, transparency, anti-corruption, and public procurement governance. However, most studies tend to discuss these elements separately and have not fully positioned procurement accountability as an integrated conceptual system. Several studies indicate that transparency and procurement data can reduce corruption risks, but their effectiveness depends on oversight quality, institutional capacity, and the existence of enforcement mechanisms (Neupane et al., 2014; Fazekas & Kocsis, 2020; Bauhr et al., 2020).

This gap indicates the need for a conceptual framework that explains procurement accountability more comprehensively. This article argues that accountability in government procurement cannot be built solely through information disclosure or system digitalization, but must also be supported by answerability, oversight, and enforceability mechanisms that operate consistently. Thus, strengthening procurement accountability should be understood as an institutional process involving rules, actors, accountability forums, and enforcement capacity (DiMaggio & Powell, 1983; OECD, 2016).

The novelty of this article lies in the development of a conceptual model of government procurement accountability that integrates four main dimensions: transparency, answerability, oversight, and enforceability. This model positions accountability as a core mechanism linking information openness, obligation to justify decisions, institutional oversight, and consequences for misconduct. Through this approach, the article expands the understanding of procurement accountability from a normative principle into an operational governance system (Bovens, 2007; Transparency International, 2024).

Based on the above discussion, this article aims to develop a conceptual framework of accountability in government procurement. Specifically, it explains how transparency, answerability, oversight, and enforceability shape government procurement accountability and support the achievement of good procurement governance. This framework is expected to provide a theoretical contribution to public sector accountability studies and serve as a foundation for future empirical research (Thai, 2009; OECD, 2016; Bovens, 2007).

RESEARCH METHODS

This study adopts a conceptual literature review approach to develop an integrated framework of government procurement accountability. A conceptual review is appropriate when

the objective of a study is not to test empirical relationships statistically, but to synthesize existing theories, clarify conceptual boundaries, identify research gaps, and propose a theoretical model for future investigation (Webster & Watson, 2002; Snyder, 2019).

The literature review focused on academic and institutional sources related to public accountability, government procurement, e-procurement, transparency, oversight, enforcement, corruption risk, and procurement governance. The reviewed literature included journal articles, books, policy reports, and international governance documents that provide theoretical and conceptual relevance to the development of government procurement accountability. This approach allows the study to combine theoretical perspectives with procurement governance literature in order to construct a more comprehensive conceptual framework (Torraco, 2005; Snyder, 2019).

The selection of literature was guided by three main criteria. First, the source had to discuss public accountability, agency problems, institutional governance, or procurement governance. Second, the source had to contribute to the understanding of transparency, answerability, oversight, enforceability, or anti-corruption mechanisms in public procurement. Third, priority was given to widely cited theoretical works, peer-reviewed journal articles, and reputable institutional publications from organizations concerned with public governance and procurement integrity (Tranfield et al., 2003; OECD, 2016).

The analysis was conducted through thematic synthesis. The selected literature was examined to identify recurring themes, theoretical assumptions, conceptual relationships, and unresolved gaps. The themes were then grouped into four accountability mechanisms: transparency, answerability, oversight, and enforceability. These four mechanisms were further analyzed in relation to government procurement accountability and good procurement governance (Braun & Clarke, 2006; Snyder, 2019).

This methodological approach enables the study to develop a theoretically grounded conceptual model. Instead of treating e-procurement, transparency, and anti-corruption mechanisms as separate issues, the review integrates them into a broader accountability system. The resulting framework explains how transparency, answerability, oversight, and enforceability collectively shape government procurement accountability and contribute to good procurement governance (Bovens, 2007; Bauhr et al., 2020; OECD, 2016).

RESULTS AND DISCUSSION

Research Gap

The literature on government procurement has provided important insights into e-procurement, transparency, corruption risk detection, and procurement integrity. However, these studies often examine each element separately and do not fully explain how these elements interact as a complete accountability system. As a result, procurement accountability is frequently treated as a general governance principle rather than as an operational mechanism consisting of transparency, answerability, oversight, and enforceability (Bovens, 2007; Bauhr et al., 2020; OECD, 2016).

Previous studies on e-procurement show that digital procurement systems can improve efficiency, transparency, and traceability in public procurement processes. Nevertheless, these studies tend to emphasize the technological function of e-procurement rather than the accountability relationship between procurement actors and accountability forums. Digital

systems may provide procurement information, but accountability requires that such information can be questioned, evaluated, and followed by corrective or punitive actions when misconduct occurs (Vaidya et al., 2006; Neupane et al., 2014; Bovens et al., 2014).

Studies on transparency also indicate that information disclosure can reduce corruption risks in procurement. However, transparency does not automatically produce accountability when disclosed information is not connected to answerability, oversight, and enforcement. Procurement information becomes meaningful for accountability only when it enables stakeholders to assess procurement decisions, demand justification, and ensure consequences for violations (Bertot et al., 2010; Bauhr et al., 2020; Schillemans, 2016).

Research on corruption risk indicators has contributed to the identification of red flags in procurement processes, such as single bidding, restricted competition, and unusual tendering patterns. However, risk detection remains limited if it is not supported by institutional oversight and credible enforcement mechanisms. Therefore, corruption risk analysis should be integrated into a broader accountability framework that links data, monitoring, answerability, and sanctions (Fazekas & Kocsis, 2020; OECD, 2016).

Institutional studies further suggest that formal rules, digital systems, and procurement reforms may become symbolic if they are not embedded in actual organizational routines and enforcement practices. This implies that accountability in government procurement cannot depend solely on formal compliance, but must be supported by institutional capacity, ethical norms, monitoring authority, and consistent consequences for misconduct (Meyer & Rowan, 1977; DiMaggio & Powell, 1983; Scott, 2014).

Based on these gaps, this article argues that government procurement accountability needs to be reconceptualized as an integrated governance system. The main gap addressed in this study is the limited conceptual integration of transparency, answerability, oversight, and enforceability in explaining how procurement accountability is formed and how it contributes to good procurement governance (Bovens, 2007; Thai, 2009; OECD, 2016).

Novelty of the Study

The novelty of this study lies in its attempt to develop a conceptual framework that positions government procurement accountability as a multidimensional and enforceable governance mechanism. Unlike previous studies that focus mainly on e-procurement, transparency, or corruption control as separate reform instruments, this study integrates transparency, answerability, oversight, and enforceability into a single accountability model (Bovens, 2007; Bauhr et al., 2020; OECD, 2016).

This study also contributes to the literature by shifting the discussion of procurement accountability from a normative principle to an operational governance framework. In this model, transparency provides access to procurement information, answerability requires procurement actors to justify decisions, oversight enables accountability forums to evaluate conduct, and enforceability ensures that violations are followed by credible consequences (Bovens et al., 2014; Schillemans, 2016; Transparency International, 2024).

The proposed model further contributes by connecting government procurement accountability with good procurement governance. It argues that good procurement governance cannot be achieved only through regulations or electronic systems, but through an integrated accountability structure that makes procurement actors visible, answerable, monitored, and subject to consequences. This perspective strengthens the theoretical link between public accountability, agency problems, institutional governance, and procurement reform (Jensen & Meckling, 1976; DiMaggio & Powell, 1983; Thai, 2009).

Therefore, the conceptual contribution of this study is the development of a framework that explains how transparency, answerability, oversight, and enforceability collectively shape government procurement accountability. This framework provides a foundation for future empirical studies that may test the relationship between accountability mechanisms and procurement governance outcomes in different public sector contexts (Bovens, 2007; OECD, 2016; Snyder, 2019).

Conceptual Framework

This study proposes a conceptual framework that positions government procurement accountability as an integrated governance mechanism formed by four interrelated dimensions: transparency, answerability, oversight, and enforceability. These dimensions are derived from Public Accountability Theory, which emphasizes that accountability requires not only information disclosure, but also justification, evaluation, and consequences. In this framework, accountability is treated as the central mechanism that links procurement practices with good procurement governance (Bovens, 2007; Bovens et al., 2014).

The framework argues that transparency is the first condition for accountability because procurement actors cannot be held accountable if procurement information is inaccessible, incomplete, or difficult to evaluate. However, transparency alone is insufficient because information disclosure must be followed by answerability, namely the obligation of procurement actors to explain and justify their decisions. This relationship reflects the actor–forum logic of public accountability, where public officials must provide reasons for their conduct to relevant accountability forums (Bauhr et al., 2020; Schillemans, 2016).

Oversight functions as the evaluative mechanism in the proposed framework. It enables internal and external accountability forums to assess whether procurement decisions comply with legal, ethical, and procedural standards. Oversight may involve audit institutions, internal control bodies, procurement regulators, civil society, and public reporting mechanisms. Without effective oversight, procurement information and explanations may not lead to meaningful accountability outcomes (OECD, 2016; Transparency International, 2024).

Enforceability completes the accountability chain by ensuring that procurement violations are followed by credible consequences. These consequences may include administrative sanctions, legal proceedings, supplier debarment, contract cancellation, corrective actions, or institutional reforms. Enforceability is essential because accountability becomes weak when violations are identified but not followed by consistent consequences (Bovens, 2007; OECD, 2016).

The proposed framework therefore explains that government procurement accountability emerges when transparency, answerability, oversight, and enforceability operate together. Transparency makes procurement processes visible, answerability requires actors to justify decisions, oversight enables evaluation, and enforceability ensures consequences. When these mechanisms are integrated, procurement accountability can strengthen good procurement governance by improving integrity, fairness, efficiency, and public-oriented decision-making (Thai, 2009; Schapper et al., 2006).



Figure 1. Proposed Conceptual Framework

In this model, transparency, answerability, oversight, and enforceability are not treated as isolated variables, but as sequential and mutually reinforcing accountability mechanisms. Transparency provides the informational basis, answerability transforms information into justification, oversight transforms justification into evaluation, and enforceability transforms evaluation into consequences. This sequence strengthens the conceptual argument that procurement accountability is a governance process rather than a single administrative requirement (Bovens et al., 2014; Schillemans, 2016).

The final outcome of the framework is good procurement governance. This outcome reflects procurement practices that are transparent, accountable, competitive, efficient, fair, and integrity-based. The model suggests that good procurement governance is more likely to occur when accountability mechanisms are institutionalized across the procurement cycle, from planning and tendering to contract implementation and evaluation (Thai, 2009; OECD, 2016).

Transparency and Government Procurement Accountability

Transparency is the informational foundation of government procurement accountability. Procurement actors can only be held accountable when procurement information is available, accessible, timely, and understandable to relevant stakeholders. In public procurement, transparency allows procurement plans, tender requirements, evaluation processes, contract awards, and implementation results to be examined by oversight institutions, suppliers, citizens, and other accountability forums (Bertot et al., 2010; Bauhr et al., 2020).

However, transparency should not be understood merely as the publication of procurement information. Information disclosure becomes meaningful for accountability only when it enables stakeholders to identify irregularities, compare procurement decisions, question procedural fairness, and evaluate whether public resources are used properly. Therefore, transparency functions as the first step in the accountability process, but it must be connected to answerability, oversight, and enforceability to produce substantive accountability (Bovens, 2007; Schillemans, 2016).

In government procurement, transparency can reduce information asymmetry between procurement actors and the public. From the perspective of Agency Theory, information asymmetry creates opportunities for moral hazard and abuse of authority because agents possess more information than principals. By making procurement information more visible, transparency limits discretionary abuse and provides a basis for monitoring procurement conduct (Jensen & Meckling, 1976; Panda & Leepsa, 2017).

Answerability and Government Procurement Accountability

Answerability refers to the obligation of procurement actors to explain and justify their decisions, actions, and use of public resources. In the procurement context, answerability requires officials to provide reasons for tender specifications, supplier selection, evaluation outcomes, contract changes, and budget realization. This dimension is central to Public Accountability Theory because accountability requires not only visibility, but also explanation and justification before an accountability forum (Bovens, 2007; Bovens et al., 2014).

Answerability strengthens procurement accountability by transforming procurement information into a process of justification. When procurement actors are required to explain their decisions, stakeholders can assess whether procurement actions are consistent with legal requirements, ethical standards, and public interest. Without answerability, transparency may only produce passive information disclosure without meaningful public or institutional evaluation (Mulgan, 2000; Schillemans, 2016).

In practice, answerability also reduces the risk of arbitrary decision-making in procurement. Officials who know that their decisions must be justified are more likely to follow procedures, document decisions carefully, and avoid conflicts of interest. Therefore, answerability functions as a preventive mechanism that strengthens ethical conduct and reduces agency problems in public procurement (Eisenhardt, 1989; Schapper et al., 2006).

Oversight and Government Procurement Accountability

Answerability Oversight is the evaluative mechanism that connects procurement information and explanations with institutional assessment. It allows accountability forums to examine whether procurement processes comply with laws, regulations, ethical principles, and value-for-money objectives. Oversight may be conducted by internal auditors, supreme audit institutions, procurement authorities, anti-corruption agencies, legislative bodies, civil society, and public monitoring mechanisms (OECD, 2016; Transparency International, 2024).

Effective oversight strengthens procurement accountability because it ensures that transparency and answerability are not merely formal procedures. Oversight bodies can review procurement documents, investigate red flags, evaluate contract implementation, and recommend corrective actions. Without oversight, procurement information may be disclosed and explanations may be provided, but there may be no independent mechanism to assess the validity of such information and justification (Bovens et al., 2014; Fazekas & Kocsis, 2020).

Institutional Theory helps explain why oversight must be embedded in formal and informal governance structures. Procurement oversight will remain weak if institutions lack capacity, independence, authority, or professional integrity. Therefore, strong oversight requires institutionalized routines, competent auditors, reliable data, clear mandates, and protection from political or administrative interference (DiMaggio & Powell, 1983; Scott, 2014).

Enforceability and Government Procurement Accountability

Enforceability refers to the capacity of accountability mechanisms to produce consequences when procurement violations occur. These consequences may include administrative sanctions, contract termination, supplier blacklisting, financial recovery, legal proceedings, or institutional reform. Enforceability is essential because accountability loses its practical meaning when misconduct is detected but not followed by credible consequences (Bovens, 2007; OECD, 2016).

In government procurement, enforceability strengthens accountability by ensuring that rules and oversight findings have practical effects. When procurement actors and suppliers understand that violations can result in sanctions, the accountability system becomes more

credible and preventive. Conversely, weak enforcement may create a culture of impunity, where procurement actors comply symbolically with procedures but continue to engage in opportunistic behavior (Meyer & Rowan, 1977; Transparency International, 2024).

Enforceability also completes the accountability chain proposed in this study. Transparency makes procurement conduct visible, answerability requires justification, oversight enables evaluation, and enforceability ensures consequences. Therefore, enforceability is not a separate legal function, but a core component of procurement accountability that determines whether governance mechanisms can produce real behavioral and institutional change (Bovens et al., 2014; Schillemans, 2016).

Government Procurement Accountability and Good Procurement Governance

Government procurement accountability contributes to good procurement governance by ensuring that procurement decisions are transparent, justified, monitored, and enforceable. When accountability mechanisms operate effectively, procurement systems are more likely to support fairness, competition, efficiency, integrity, and public value. This relationship shows that good procurement governance is not only a matter of regulation or system design, but also the result of an integrated accountability structure (Thai, 2009; OECD, 2016).

The proposed framework argues that procurement governance improves when accountability is institutionalized across the procurement cycle. Planning, tendering, evaluation, contract award, implementation, and post-contract evaluation all require transparency, answerability, oversight, and enforceability. By embedding these mechanisms across the procurement process, public institutions can reduce corruption risks, improve procedural fairness, and strengthen the legitimacy of procurement outcomes (Schapper et al., 2006; Bauhr et al., 2020).

Good procurement governance is therefore positioned as the outcome of government procurement accountability. This means that governance quality depends on whether procurement actors are visible, answerable, monitored, and subject to consequences. In this sense, accountability functions as the mechanism that transforms procurement rules and institutional arrangements into ethical, efficient, and public-oriented procurement practices (Bovens, 2007; Thai, 2009; OECD, 2016).

CONCLUSION

This study concludes that government procurement accountability should be understood as an integrated governance mechanism rather than merely a formal obligation to report procurement activities. Drawing on Public Accountability Theory, Agency Theory, Institutional Theory, and Good Procurement Governance, this article argues that procurement accountability emerges when procurement actors are visible, answerable, monitored, and subject to credible consequences. Therefore, accountability in government procurement requires the interaction of four core mechanisms: transparency, answerability, oversight, and enforceability (Bovens, 2007; Jensen & Meckling, 1976; DiMaggio & Powell, 1983; OECD, 2016).

The conceptual framework proposed in this study shows that transparency provides the informational basis for accountability, answerability transforms information into justification, oversight enables institutional evaluation, and enforceability ensures that violations are followed by consequences. These mechanisms collectively form government procurement accountability, which subsequently contributes to good procurement governance. This framework emphasizes

that procurement governance cannot be strengthened through transparency or digital systems alone, unless such mechanisms are supported by institutional capacity, monitoring authority, and consistent enforcement (Bauhr et al., 2020; Schillemans, 2016; Transparency International, 2024).

The main theoretical contribution of this study lies in the reconceptualization of government procurement accountability as a multidimensional and enforceable governance system. Previous studies have discussed e-procurement, transparency, corruption risk, and procurement integrity, but these elements have often been examined separately. This article integrates these fragmented discussions into a single conceptual model that links transparency, answerability, oversight, and enforceability with government procurement accountability and good procurement governance (Vaidya et al., 2006; Neupane et al., 2014; Fazekas & Kocsis, 2020).

Practically, the proposed framework provides a basis for public institutions to evaluate whether procurement accountability mechanisms operate substantively or only formally. Government agencies should not only disclose procurement information, but also ensure that procurement decisions can be justified, oversight bodies can evaluate procurement conduct, and violations can be followed by credible sanctions or corrective actions. In this sense, accountability becomes a practical governance tool for reducing corruption risks, strengthening integrity, and improving public resource management (Thai, 2009; Schapper et al., 2006; OECD, 2016).

This study is conceptual in nature and does not empirically test the proposed framework. Therefore, future research may examine the model through quantitative, qualitative, or mixed-method approaches in different public sector contexts. Future studies may also test how transparency, answerability, oversight, and enforceability influence procurement accountability and whether procurement accountability mediates the relationship between accountability mechanisms and good procurement governance. Such empirical development would strengthen the theoretical and practical relevance of the framework proposed in this article (Webster & Watson, 2002; Snyder, 2019).

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