

The Effect Of Good Governance And The Implementation Of Integrity Zones On Corruption Prevention (A Study On Skpd Apparatus In North Sumatra Province)

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ABSTRACT

This study aims to analyze the influence of good governance and the implementation of the Integrity Zone on corruption prevention among regional government apparatus in North Sumatra Province. The urgency of this research is based on the importance of strengthening regional governance in suppressing corrupt practices. The study used a quantitative approach with Structural Equation Modeling–Partial Least Squares (SEM-PLS) analysis. Data were collected through questionnaires from 80 respondents from regional government apparatus. The results show that good governance and the implementation of the Integrity Zone have a positive and significant effect on corruption prevention. This finding indicates that the implementation of good governance and the Integrity Zone are effective in suppressing corrupt behavior. The novelty of this research lies in its theoretical and practical contributions to strengthening bureaucratic reform and regional corruption prevention policies.

Introduction

Corruption is a crucial problem that is still the main obstacle in the national development process in Indonesia, including at the local government level. In North Sumatra Province, corrupt practices have become a serious concern along with many cases involving local government officials, ranging from regional heads, members of the DPRD, to structural officials in the Regional Apparatus Work Unit (SKPD). This condition shows that corruption is not only centralized at the national level, but has also taken root in the regional bureaucracy which actually plays a role as the spearhead of the implementation of public services and the implementation of development (Farhan & Zef, 2025).

Based on data and actions carried out by the Corruption Eradication Commission (KPK), North Sumatra Province is classified as an area with a fairly high level of corruption vulnerability, especially in the sectors of procurement of goods and services, licensing, and regional budget management and allocation. In recent years, the KPK has recorded a number of law enforcement operations against regional officials in North Sumatra, which indicates that the corruption prevention system in the local government

environment is still weak (Delmana, 2019). This situation is an important warning of the need for a comprehensive overhaul of governance, especially in SKPDs which play a strategic role in the planning, budgeting, and implementation process of regional development programs.

As an effort to improve the quality of governance and suppress corrupt practices, the government encourages the application of *good governance principles* in all government agencies, both at the central and regional levels. The principles of *good governance*, which include transparency, accountability, effectiveness, efficiency, public participation, and law enforcement, are believed to be able to create a bureaucracy that is professional, clean, and oriented towards public services. In the context of local government, the application of these principles is the main foundation for the implementation of bureaucratic reform and the realization of a government that is free from corrupt practices (Afyare, 2024).

In addition to the implementation of *good governance*, the central government through the Ministry of State Apparatus Empowerment and Bureaucratic Reform (Ministry of PAN-RB) has also initiated the Integrity Zone (ZI) program as a strategic instrument in building a bureaucratic work culture with integrity. The development of ZI is directed to realize a Corruption-Free Zone (WBK) and a Clean and Serving Bureaucratic Area (WBBM) through strengthening the internal control system, improving the quality of public services, and instilling integrity values in the work environment. In North Sumatra Province, a number of SKPDs have launched the construction of Integrity Zones. However, the level of implementation and effectiveness of the program still shows mixed results. Not a few SKPDs carry out ZI development limited to fulfilling administrative aspects, without significant changes to the work system, organizational culture, and behavior of the apparatus (Herzegovina et al., 2022).

This condition raises fundamental questions about the extent to which the application of *the principles of good governance* and the implementation of the Integrity Zone really have a real impact on corruption prevention efforts within the North Sumatra Province SKPD. Have these two instruments functioned as substantive mechanisms in forming an anti-corruption work system and culture, or are they still limited to policy slogans without effective implementation. Therefore, an empirical study that examines the influence of *good governance* and the Integrity Zone on corruption prevention is important to provide scientific evidence as well as policy recommendations for strengthening bureaucratic reform in local governments (Ernalis et al., 2024).

Table 1. The Phenomenon of Corruption in North Sumatra Province

es	Cases /	Relat ed Agencies	Loss Value	Problem
	Road construction & road preservation projects	North Sumatra Provincial PUPR Office & North Sumatra Region I PJN Task	<u>± IDR 231.8 billion in project value; Modes: E-catalog manipulation, direct designation,</u>	Procurement of goods/services is not transparent; violation of procedures; abuse of authority in the procurement process.

	Force	associate arrangement. (KPK)	
		39 cases of alleged corruption handled by the North Sumatra High Prosecutor's Office & Kejari / relevant law enforcement officers	High case volume; indications of weak prevention/internal supervision; Many cases are still in the investigation stage.
Handling of many corruption cases in general	North Sumatra High Prosecutor's Office & Kejari / relevant law enforcement officers	Of the 170 cases in 2023-2024: 44% of budget abuses, 42% of the procurement of goods and services; Other sectors include banking, pungli. (detiknews)	The dominant mode of corruption; procurement and budget sectors; poor control in the planning and implementation process.
Budget abuse and procurement of goods and services	Regional Government / SKPD in North Sumatra	Bribes / gifts and promises, a total of ± Rp3.7 billion were confiscated; receipt from the Governor during the approval of the LKPJ and changes to the APBD.	Budget politics is not transparent; the existence of transactions between the legislature and the executive; weakness of the checks and balances mechanism.
Bribery case of North Sumatra DPRD members for the period 2009-2014 / 2014-2019	Members of the North Sumatra DPRD & Governor of North Sumatra in the previous period		

			(Antara News North Sumatra)
			Some cases: e-catalog manipulation, partner collusion; Procurement of goods & services is the main mode (~42% of 170 cases) (detiknews)
Preparation/implementation of procurement of problematic goods and services	of	ed (procurement)	Relat SKPD
			The auction or appointment process is not in accordance with the rules; lack of transparency and accountability; potential conflicts of interest.

This phenomenon shows the high frequency of cases can be seen from the many corruption cases handled in North Sumatra in the last 2 years (2023–2024), reaching approximately 170 cases. There are high reports of alleged corruption from the public, for example 310 reports until October 2022. The North Sumatra Provincial Integrity Assessment score is relatively low (around 58.55%) indicating that corruption-prone areas have not been handled optimally. Several previous studies (Ceschel et al., 2022; Azzunaika et al., 2023; Ochrana et al., 2018; Kassem & Higson, 2012) have partially examined the relationship between Good Governance and corruption prevention, as well as between the implementation of ZI and the improvement of bureaucratic integrity. However, the research gap is still visible in the lack of studies that combine the two variables simultaneously, especially in the context of SKPD at the provincial level, such as in North Sumatra. In addition, most previous studies have focused on the level of ministries or central agencies, so the local context and dynamics of regional bureaucracy have not been explored empirically.

Furthermore, there have not been many quantitative studies that systematically test the influence of these two approaches on the level of corruption prevention based on the perception and experience of state civil servants (ASN) in the regions. In fact, ASN in SKPD is a key actor in policy implementation, so their understanding of *good governance* and integrity zones greatly determines the effectiveness of corruption prevention (Ministerial Regulation of PAN-RB No. 90 of 2021). Therefore, this research is important to fill the literature gap while providing empirical evidence regarding the influence of Good Governance and Integrity Zone Implementation on corruption prevention, especially in the SKPD of North Sumatra Province. The results of this research are expected to be strategic inputs for local governments in strengthening anti-corruption policies, improving government management, and strengthening commitment to sustainable bureaucratic reform.

Theoretically, *Agency Theory* (Jensen & Meckling, 1976) explains that corruption can occur due to the asymmetry of information between the "principal" (the people) and the "agent" (government apparatus). In addition, *stewardship theory* (Davis & Donaldson,

1997) explains that managers (as "stewards" or stewards) are motivated to take care of and manage the organization for the sake of the organization itself, not personal interests, because they have integrity, honesty, and a high sense of responsibility to achieve common goals. The implementation of *good governance* serves to reduce the distance of information asymmetry, as well as strengthen the control mechanism for bureaucratic behavior to remain within the corridor of public interest (Kluvers & Tippett, 2011). Therefore, the higher the quality of the application of good governance principles in a government organization, the stronger the corruption prevention system that is formed, both in terms of structural, cultural, and individual. This means that, conceptually, *Good Governance* is seen as having a positive and significant influence on Corruption Prevention (Sawir et al., 2025), because the principles of good governance are able to strengthen the supervisory system, increase transparency, and encourage the integrity of the apparatus in carrying out public duties.

H1: *Good Governance* has a positive and significant effect on Corruption Prevention within the North Sumatra Provincial SKPD.

The Integrity Zone (ZI) is part of the national strategy in building a clean and serving bureaucracy, as a concrete form of implementing bureaucratic reform. ZI is a predicate given to government agencies that have shown commitment and real efforts in realizing a Corruption-Free Zone (WBK) and a Clean and Serving Bureaucratic Area (WBBM). The implementation of ZI is carried out through six areas of change, namely Change Management, Governance Structuring, HR Management System Structuring, Strengthening Accountability, Strengthening Supervision, and Improving the Quality of Public Services (PermenPAN-RB No. 90 of 2021). Each of these areas is designed to improve the work systems of government organizations to be more transparent, accountable, and service-oriented, ultimately creating a corruption-resistant work environment. For example, the area of strengthening supervision includes the implementation of the whistleblowing system, gratuity control, and the Government Internal Control System (SPIP). Meanwhile, the change management area emphasizes on transforming a work culture based on integrity and professionalism.

Theoretically, the implementation of the Integrity Zone contributes to preventing corruption through structural approaches (improvement of systems and procedures), cultural (instilling integrity values), and individual (increasing employee awareness and responsibility). This is in line with the Fraud Triangle Theory approach (Awang et al., 2020), which states that corruption occurs due to *pressure*, *opportunity*, and *justification*. The implementation of ZI is aimed at eliminating opportunities, reducing pressure, and minimizing rationalization of deviant actions. In addition, according to *Institutional Theory*, changes made through ZI serve to create new norms, regulations, and practices that will systemically shape an organizational culture that is clean from corruption. This means that the better the implementation of the Integrity Zone in an SKPD, the less potential for corruption because the work system, supervision, and organizational culture have been built to close the gap of deviations (Cornell & Sundell, 2020). The hypotheses of this research that can be proposed are:

H2: The implementation of the Integrity Zone has a positive and significant effect on Corruption Prevention within the SKPD of North Sumatra Province.

RESEARCH METHOD

This study uses a quantitative approach because it aims to test the relationship between variables that have been formulated theoretically (Mohajan, 2020). This study aims to prove the influence of *Good Governance* and Integrity Zones on corruption prevention within the SKPD of the North Sumatra Provincial Government. Data was taken from the distribution of questionnaires of 80 respondents who were included in the SKPD structure in North Sumatra Province.

Table 2 Variable Operational Defiance

No.	Variable	Operational Definition	Indicator	Scale
1	Good Governance (X ₁)	The level of implementation of good governance principles by SKPD, including transparency, accountability, effectiveness, participation, and law enforcement (Ernalis. et.al, 2024)	1) Active Engagement Participation 2) Transparency 3) Responsibility (Responsibility). 4) Effectiveness and Efficiency. 5) Accountability. 6) Deal-oriented. 7) Justice. 8) Strategic Vision	Likert Scale
2	Integrity Zone (X ₂)	Implementation of six areas of bureaucratic reform change towards Corruption-Free Areas (WBK) and Clean and Serving Bureaucratic Areas (WBBM) in SKPD (PAN-RB No. 90 of 2021)	1) Change management 2) Governance arrangement. 3) HR Management 4) Strengthening accountability 5) Strengthening supervision 6) Improving the quality of	Likert Scale

			public services	
			1) Planning	
			2) Budgeting	
			3) Procurement of Goods and	
			4) APIP Supervision	
			5) ASN Management	Likert Scale
3	Prevention of Corruption (Y)	Systematic and sustainable efforts by government agencies to prevent corrupt practices through strengthening individual structures, organizational culture, and behavior (Ceschel et al., 2022)	6) Regional Asset Management (BMD)	
			7) Optimization of Regional Taxes	

Data analysis was carried out using the Partial Least Squares Structural Equation Modeling (SEM-PLS) approach. SEM-PLS modeling includes two main components, namely the measurement model and the structural model. Structural models function to test the relationship between exogenous and endogenous constructs, while measurement models aim to assess the relationship between indicators and latent constructs or variables (Hair, 2021). In this study, SEM analysis was carried out using SMART-PLS 4 software.

Table 3. Stages of SEM-PLS Analysis

Stages	Explanation
1. Initial Data Processing	Input the questionnaire results into the SEM-PLS software (e.g. SmartPLS 4). Make sure the data is clean of input errors.
2. Outer Model Test (Measurement Model)	Testing the validity and reliability of indicators: <i>Convergent Validity</i> (AVE > 0.5), <i>Discriminant Validity</i> (HTMT < 0.9), <i>Composite Reliability</i> (> 0.7), <i>Outer Loading</i> (> 0.7 ideally)
3. Inner Model Test (Structural Model)	To test the relationships between variables: <i>Path Coefficient</i> (β), <i>P-Value</i> (< 0.05)
4. Test the Significance of the Hypothesis	Test Significance Influence: H1: Good Governance → Prevention Corruption H2: Zone Integrity → Prevention Corruption H3: Good Governance & Zones Integrity → Prevention Corruption (simultaneous)

Results and Discussion

Results

Respondent Identities

The results of the study began by presenting a description of the respondents who were the target of the research sample. The following table of research respondents for 60 BPKP auditors, prepared proportionately and realistically.

Table 4. Description of Respondents by Gender

Yes	Gender	Number of Respondents	Percentage (%)
1	Male	45	56,25
2	Women	35	43,75
Total	-	80	100

Source: Research Results, 2025

The data shows that the majority of respondents in this study are men (56.25%), while women amounted to 43.75%. This information is important to understand the demographic composition of respondents and can be used as a basis for further analysis of the perceptions, attitudes, or behaviors studied in SKPD.

Table 5. Description of Respondent Age

Yes	Age Category (Year)	Number of Respondents	Percentage (%)
1	20 – 29	10	12,5
2	30 – 39	30	37,5
3	40 – 49	25	31,25
4	50 – 59	15	18,75
Total	-	80	100

Source: Research Results, 2025

The majority of respondents were between the ages of 30–49 years, which shows a relatively mature SKPD workforce in terms of experience. This data can be used to understand respondents' demographic profiles and is relevant in the analysis of age-related attitudes, behaviors, or performance.

Table 6. Description of Education Respondents

Yes	Age Category (Year)	Number of Respondents	Percentage (%)
1	D3	15	18,75
2	S1	50	62,5
3	S2	12	15
4	S3	3	3,75
Total	-	80	100

Source: Research Results, 2025

Data shows that most SKPD personnel have a bachelor's education background (S1), which can affect understanding, competence, and acceptance of policies or systems implemented in SKPD. Respondents with D3 to S3 education also provided a variety in diverse competencies and work experiences.

Table 7. Description of Respondent Tenure

Yes	Age Category (Year)	Number of Respondents	Percentage (%)
1	0 – 5	20	25
2	6 – 10	25	31,25
3	11 – 15	18	22,5
4	>15	17	21,25
Total	-	80	100

Source: Research Results, 2025

The distribution of working period shows that respondents are mostly in the middle working period, which is 6–10 years. It shows a balance between experience and work energy, which is relevant for performance analysis, perceptions of systems or policies, and other factors in the research.

Table 8. Job Respondent Description

Yes	Age Category (Year)	Number of Respondents	Percentage (%)
1	Regional Financial Management Officer (PPKD)	15	18,75
2	Financial Administration Officer of SKPD (PPK SKPD)	40	50
3	Activity Technical Implementation Officer (PPTK)	25	31,25
Total	-	80	100

Source: Research Results, 2025

The distribution of positions shows that most of the respondents are in staff positions, so the views collected reflect the perspective of the implementers of SKPD activities. The presence of echelon officials provides the perspective of decision-makers,

while functional/implementers add context to technical implementation. This data is important to understand differences in perceptions or experiences based on job levels.

Outer Model

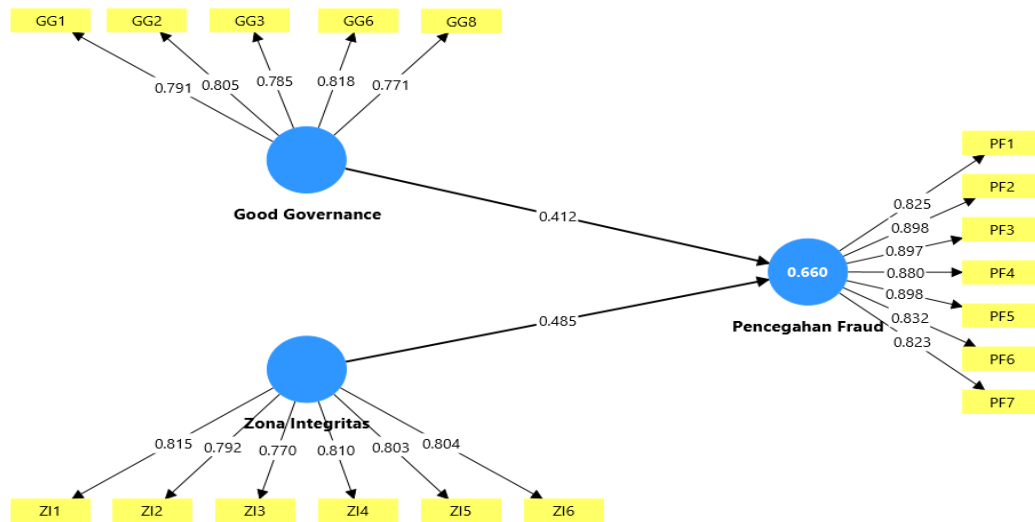


Figure 1. Outer Loading Testing (Source: Research Results, 2025)

The results of the *outer model* test on gamar 1 show that there are several indicators that are eliminated and overall have a loading factor value of > 0.70, thus meeting the convergent validity criteria.

Table 9. Construct Reliability and Validity

Variable	Remarks	ue	Val
Good Governance	AVE	1	0.60
	Cronbach's Alpha	4	0.83
Integrity Zone	AVE	8	0.63
	Cronbach's Alpha	7	0.88
Fraud Prevention	AVE	9	0.74
	Cronbach's Alpha	4	0.94

Source: Research Results, 2025

The Average Variance Extracted (AVE) value for each construct is also above 0.50, which indicates that the construct is able to explain the variance of the indicator well. The reliability test showed that the Composite Reliability and Cronbach's Alpha values of all variables > 0.70, so that the research instrument was declared reliable. Internal model

testing showed an R-square value of 0.660, meaning that fraud prevention was in the moderate-strong category, which indicates that good governance and integrity zones are able to explain significant variations in fraud prevention.

Table 10. Bostrapping Test

Hypothesis	(Beta)	t-value	p-value	Verdict
Good Governance - > Fraud Prevention	.412	.890	.000	Accepted
Integrity Zone -> Fraud Prevention	.485	.350	.000	Accepted

Source: Research Results, 2025

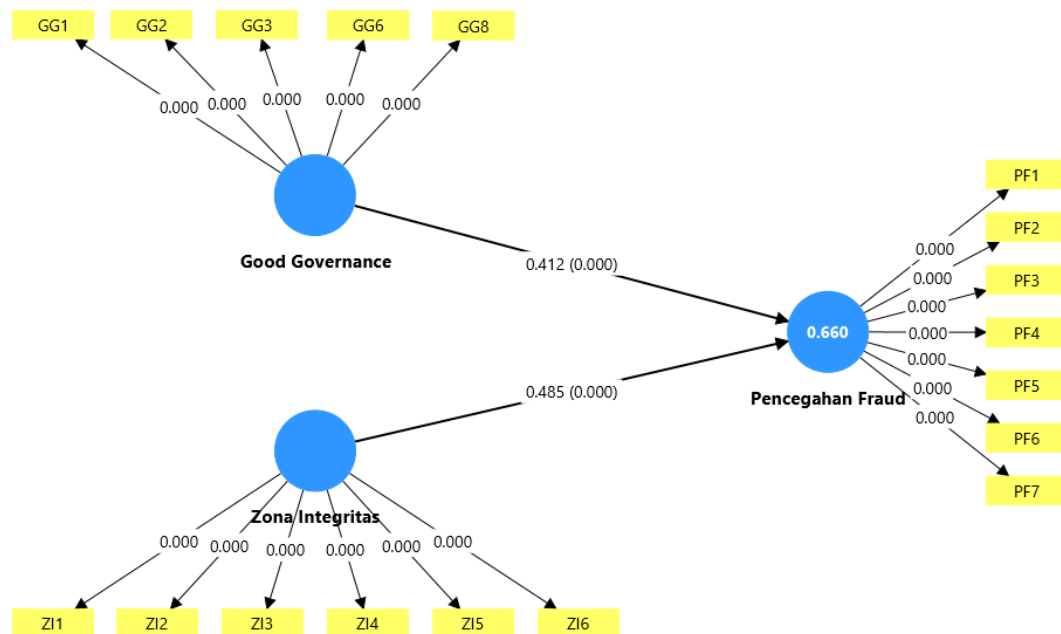


Figure 2. Bostrapping Testing

Source: Research Results, 2025

The *bootstrapping* results in table 4 and figure 2 show that the two independent variables have a positive and significant influence on fraud prevention with a *t-statistical* value of > 1.93 and a *p-value* of < 0.05. This means that all research hypotheses are declared accepted.

Discussion

The Effect of Good Governance on Fraud Prevention

This study shows the influence of Good Governance on fraud prevention efforts within SKPD. Good Governance, which includes transparency, accountability, participation, and responsibility, is considered an important foundation in building an

effective internal control system, thereby minimizing the chance of fraud. Theoretically, these findings can be explained through Stewardship Theory. This theory emphasizes that individuals in the organization, especially officials and staff in SKPD, tend to act as stewards or managers who are responsible for the organization's assets and resources. Stewardship Theory assumes that managers or employees have intrinsic motivation to achieve organizational goals and safeguard the public interest. With the application of Good Governance principles, this stewardship behavior is strengthened by the creation of clear oversight mechanisms, transparent accountability, and leadership that encourages integrity. As a result, employees are more motivated to act honestly and professionally, so that the risk of fraud can be minimized (Yadav et al, 2024).

These findings also support the Fraud Triangle Theory put forward by Cressey emphasizing that fraud occurs due to three main factors: pressure, opportunity, and rationalization. Good Governance can directly reduce the opportunity factor, for example through strengthening internal control, routine audits, separation of functions, and transparency of financial statements. In addition, an organizational culture supported by Good Governance can reduce the pressure that encourages employees to commit fraud, such as unrealistic performance target pressure. Meanwhile, the application of ethics and integrity education helps to suppress rationalization, making it difficult for employees to justify fraudulent acts (Ochrana et al, 2018; Purba, 2017).

These findings are in line with previous research (Ceschel et al., 2022; Azzunaika et al., 2023; Ochrana et al., 2018; Kassem & Higson, 2012) which shows that the implementation of Good Governance plays a significant role in reducing the risk of fraud and increasing public trust in the performance of government organizations. The implication of the results of this study is that by integrating the two theories, it can be seen that Good Governance not only creates a formal supervisory structure, but also builds an organizational culture that supports stewardship behavior and closes the loopholes that allow fraud to occur. This shows that fraud prevention in SKPD does not only depend on technical control mechanisms, but also on strengthening the intrinsic motivation of employees to act in accordance with the public interest and applicable rules. Practically, the implementation of Good Governance in SKPD can be carried out through (1) increasing transparency of procedures and financial reporting; (2) strengthening the accountability of officials and staff through routine monitoring and evaluation; (3) Education and training on ethics and integrity for all employees; (4) Separation of functions and strict internal control to minimize the opportunity of fraud.

The Influence of Integrity Zones on Fraud Prevention

This study found that the implementation of the Integrity Zone (ZI) has a significant influence on fraud prevention efforts within SKPD. The Integrity Zone is a concept of bureaucratic development that emphasizes corruption-free work areas (WBK) and clean and serving bureaucratic areas (WBBM) through the implementation of bureaucratic reform, strengthening accountability, transparency, and anti-corruption culture.

This finding is seen from the perspective of Stewardship Theory, the Integrity Zone encourages employees to act as stewards who are responsible for public resources. With a commitment to integrity and the values of bureaucratic reform, employees tend to be motivated to manage their duties and responsibilities professionally and ethically. A work

environment that is free from corrupt practices increases employee loyalty and moral awareness, so that the risk of fraud can be suppressed. The Integrity Zone strengthens the stewardship culture because each employee knows the expectations of behavior, supervisory mechanisms, and the consequences of fraudulent acts. In addition, Fraud Triangle Theory emphasizes the three main factors that cause fraud: pressure, opportunity, and rationalization. The implementation of the Integrity Zone directly reduces the opportunity for fraud through a clear internal control system, transparent work procedures, and routine audit mechanisms. The culture of integrity built through ZI also reduces the pressure that may arise due to targets or environmental pressures, as well as suppresses rationalization, because it is more difficult for employees to justify fraudulent actions in organizations that uphold anti-fraud values (Awang et al., 2020; Purba, & Amrul, 2018).

These findings are in line with previous literature (Cornell & Sundell, 2020; Trisia, S., & Azairin, 2024; Purba, et al., 2022) which shows that the implementation of the Integrity Zone increases accountability, strengthens ethical compliance, and significantly reduces the potential for fraud in the government environment. The implication of the results of this study emphasizes the integration of the Integrity Zone principle into SKPD operations not only to form a formal control mechanism, but also to build an effective anti-fraud culture. The implementation of ZI shows that fraud prevention does not solely depend on external supervision, but also on the intrinsic motivation of employees to act ethically and commitment to the values of integrity. Practically, the steps to implement an effective Integrity Zone include (1) determining the commitment of the leadership and all employees to integrity and anti-corruption; (2) strengthening the internal control system and routine internal audits; (3) Transparency of public service procedures and mechanisms; (4) socialization of the values of bureaucratic reform, code of ethics, and anti-fraud culture.

Conclusion

The implementation of Good Governance and Integrity Zones has a positive and significant effect on fraud prevention efforts within SKPD. The application of Good Governance and Integrity Zone principles that include transparency, accountability, and anti-corruption culture not only strengthens internal control mechanisms, but also encourages employees to act as stewards who are responsible for public resources, in line with Stewardship Theory. In addition, the implementation of the Integrity Zone is effective in reducing the factors that cause fraud, namely opportunity, pressure, and rationalization, as described in the Fraud Triangle Theory. Thus, the Integrity Zone becomes a strategic instrument in building a clean, integrity, and fraud-free bureaucracy within the SKPD. The implementation of the Integrity Zone in SKPD continues to be strengthened through increased transparency, accountability, and routine internal oversight mechanisms. SKPD leaders are expected to set an example of ethical behavior and encourage an anti-fraud culture at all levels of employees. In addition, it is necessary to conduct regular training and socialization of integrity values, so that employees have a strong understanding of ethics, codes of ethics, and fraud risks. For further research, it is recommended to examine additional factors that can strengthen fraud prevention, such as leadership, intrinsic

motivation of employees, and the effectiveness of internal control systems, so that fraud prevention strategies are more comprehensive and sustainable.

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