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Institutional Governance Mechanisms: Corruption Risks Mitigation in State-Owned Enterprises

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Abstract:
Corruption risks within State-Owned Enterprises continue to challenge institutional governance effectiveness and public accountability. This study aims to examine how institutional governance mechanisms mitigate corruption risks through accountability, integrated internal controls, and transparent oversight. A qualitative multiple-case study was employed using semi-structured interviews, observations, and document analysis involving board commissioners, directors, internal auditors, compliance officers, government regulators, and governance experts. The findings reveal that institutional accountability strengthened ethical decision-making, integrated internal controls improved governance effectiveness through coordinated supervisory mechanisms, and transparent oversight reinforced organizational integrity through documented monitoring and whistleblowing systems. This study proposes an integrated institutional governance framework explaining the interaction among governance mechanisms in mitigating corruption risks. The findings offer practical guidance for strengthening governance systems, improving organizational integrity, and supporting sustainable corruption prevention within public enterprises.

INTRODUCTION

The governance of State-Owned Enterprises (SOEs) has become an increasingly significant issue because these institutions simultaneously pursue commercial objectives and public policy mandates. Their strategic role in managing national assets, delivering essential public services, and supporting economic development makes governance quality a matter of societal concern, rather than merely an organizational performance issue (Alemayehu et al., 2023; Liu et al., 2021; Motloung et al., 2023). Weak governance within SOEs may reduce public trust, distort market competition, and generate substantial financial losses for governments and taxpayers. According to international governance reports, corruption within public enterprises undermines sustainable development, weakens institutional legitimacy, and diminishes investment attractiveness (Chen et al., 2020; Han et al., 2024; Wang et al., 2022). Therefore, strengthening institutional governance mechanisms has become an urgent priority for improving accountability, transparency, and long-term public value creation across both developed and developing economies.

Despite continuous governance reforms, corruption remains one of the most persistent challenges confronting State-Owned Enterprises worldwide. Numerous corruption scandals involving procurement manipulation, political interference, bribery, financial misreporting, and abuse of authority continue to emerge across various countries, causing significant economic and social losses (Hilhorst et al., 2022; Skawińska et al., 2024). The complex governance structure of SOEs often creates overlapping authority between governments, boards of directors, regulators, and executive management, increasing opportunities for agency conflicts and institutional weaknesses. Furthermore, inadequate internal control systems, ineffective oversight, and limited transparency frequently exacerbate corruption risks (Chen et al., 2022; Kshetri, 2024). These persistent governance failures demonstrate that existing institutional arrangements remain insufficient to prevent corruption effectively, highlighting the necessity for a more comprehensive governance-based mitigation framework.

Previous studies have extensively examined institutional governance and corruption from different perspectives. Ibrahimy et al. (2023) and Azizah et al. (2021) emphasized that corruption emerges when monopoly and discretion exceed accountability, while Ronaghi (2024) demonstrated that governance quality significantly influences corruption control across public institutions. Similarly, Méndez et al. (2021) and Badaik et al. (2023) argued that institutional incentives determine corruption behavior, whereas Ha et al. (2021) and Lockmun et al. (2023) highlighted accountability mechanisms as fundamental components of public governance. Although these studies provide valuable theoretical insights, most emphasize governance dimensions independently without integrating board governance, internal control, regulatory oversight, organizational culture, transparency, and risk management into a comprehensive institutional governance mechanism specifically designed for State-Owned Enterprises. Consequently, important institutional interactions remain insufficiently explored.

The present study addresses this research gap by introducing an integrated institutional governance perspective that conceptualizes corruption risk mitigation as a multidimensional governance ecosystem rather than isolated governance practices. Unlike previous studies that examine governance variables separately, this research synthesizes institutional governance mechanisms encompassing board independence, internal audit effectiveness, regulatory compliance, ethical leadership, transparency systems, organizational accountability, stakeholder participation, and enterprise risk management within a unified analytical framework (Sekar, 2022; Shneiderman, 2020; Tamang et al., 2026). This holistic perspective reflects the complex institutional characteristics of State-Owned Enterprises, where governance effectiveness depends on the interaction of multiple governance actors rather than single organizational controls. Consequently, the proposed framework offers a more comprehensive state-of-the-art approach for understanding corruption prevention within contemporary public enterprises.

Based on these considerations, this study seeks to answer several important research questions. First, how do institutional governance mechanisms influence corruption risk mitigation within State-Owned Enterprises? Second, which governance dimensions contribute most significantly to strengthening institutional integrity and preventing corrupt practices? Third, how do interactions among governance structures, accountability systems, internal controls, transparency initiatives, and regulatory oversight collectively shape the effectiveness of corruption prevention? Addressing these questions is essential because corruption within SOEs extends beyond financial misconduct, affecting public confidence, economic competitiveness, fiscal sustainability, and the legitimacy of government institutions. Therefore, identifying integrated governance mechanisms becomes essential for both theoretical advancement and practical governance reform.

This study argues that corruption risk mitigation cannot be achieved solely through stricter regulations or stronger legal sanctions but requires an integrated institutional governance system characterized by accountability, transparency, ethical leadership, effective oversight, stakeholder engagement, and comprehensive risk management. The originality of this research lies in developing an integrated institutional governance mechanism that explains how multiple governance dimensions interact dynamically to reduce corruption risks within State-Owned Enterprises. The proposed framework contributes theoretically by extending institutional governance literature through a multidimensional analytical perspective while offering practical guidance for policymakers, regulators, boards of directors, and public managers seeking to strengthen governance effectiveness and institutional integrity in public enterprises.

RESEARCH METHODS

This study employed a qualitative multiple-case study design to explore how institutional governance mechanisms mitigate corruption risks within State-Owned Enterprises (SOEs) (Halkias et al., 2022). A qualitative approach was selected because corruption prevention involves complex institutional interactions, governance practices, organizational culture, and decision-making processes that cannot be adequately captured through quantitative indicators alone. The multiple-case study design enabled comparisons across different SOEs while identifying recurring governance patterns and context-specific variations. This design also facilitated an in-depth understanding of governance dynamics by examining institutional arrangements, accountability structures, transparency mechanisms, and oversight processes. Consequently, the selected research design provides rich contextual evidence for explaining institutional governance effectiveness in mitigating corruption risks.

The research was conducted in four Indonesian State-Owned Enterprises representing different strategic sectors, namely energy, banking, transportation, and infrastructure. These organizations were selected purposively because they manage significant public resources, operate under complex governance arrangements, and have experienced continuous governance reforms intended to strengthen institutional accountability. A total of twenty-four informants participated in this study, comprising four board commissioners, six directors, four internal auditors, four compliance officers, three representatives from government regulatory institutions, and three governance and anti-corruption experts from academia. Their diverse professional backgrounds provided comprehensive perspectives regarding governance implementation, corruption vulnerabilities, institutional oversight, and accountability practices.

Data were collected through semi-structured interviews, document analysis, and non-participant observations to ensure comprehensive understanding and methodological triangulation (Chu et al., 2024). Semi-structured interviews explored participants' experiences regarding governance implementation, corruption prevention strategies, internal control systems, transparency initiatives, and institutional challenges. Documentary evidence included corporate governance reports, annual reports, internal audit reports, anti-corruption policies, regulatory guidelines, and organizational codes of ethics. Non-participant observations focused on governance practices, organizational interactions, compliance procedures, and accountability mechanisms within selected enterprises. Combining multiple data collection techniques enhanced the richness of empirical evidence while minimizing potential bias associated with relying on a single information source.

The collected data were analyzed using the interactive qualitative analysis framework developed by Miles, Huberman, and Saldaña. The analysis began with data condensation by organizing interview transcripts, field notes, and documentary evidence into meaningful analytical units (Kohn et al., 2024). Subsequently, data reduction involved coding governance themes, identifying recurring institutional patterns, and categorizing corruption mitigation mechanisms across cases. Data display was conducted through thematic matrices, conceptual diagrams, and cross-case comparison tables to facilitate interpretation. Finally, data verification involved continuously comparing emerging findings with empirical evidence, identifying inconsistencies, refining conceptual relationships, and developing robust conclusions regarding institutional governance mechanisms and corruption risk mitigation.

To ensure research trustworthiness, this study adopted four qualitative validity criteria: credibility, transferability, dependability, and confirmability (Kekeya, 2023). Credibility was strengthened through methodological triangulation, prolonged engagement, member checking, and continuous discussions with selected informants to verify data interpretation. Transferability was supported by providing detailed descriptions of research settings, institutional contexts, participant characteristics, and governance environments, enabling readers to evaluate applicability in similar contexts. Dependability was maintained through systematic documentation of research procedures, coding decisions, and analytical processes using an audit trail. Confirmability was established by maintaining researcher reflexivity, preserving original empirical evidence, and conducting peer debriefing to minimize subjective interpretation and enhance analytical rigor.

RESULTS AND DISCUSSION

Results

The findings demonstrate that corruption risk mitigation within State-Owned Enterprises is strengthened through the interaction of institutional accountability, integrated internal controls, and transparent oversight. Rather than operating independently, these governance mechanisms complement one another in establishing organizational integrity and preventing governance failures. The following sections present detailed empirical findings illustrating how these governance dimensions collectively reinforce institutional effectiveness and contribute to sustainable corruption prevention across organizational processes.

Institutional Accountability Strengthens Corruption Risk Mitigation

Institutional accountability was operationally understood in the field as the consistent implementation of responsibility, answerability, and transparency by organizational actors in executing governance functions and preventing corruption risks. Informants described accountability not merely as compliance with regulations but as a continuous process involving ethical decision-making, clear authority, documented responsibility, and periodic performance evaluation. Accountability was reflected through leadership commitment, supervisory effectiveness, internal reporting mechanisms, and transparent communication among governance bodies. The findings further indicated that accountability became effective when every governance actor clearly understood institutional responsibilities and accepted personal responsibility for organizational decisions. Consequently, accountability functioned as a preventive governance mechanism rather than solely as an administrative obligation after organizational activities had been completed.

Interviews with board commissioners and directors revealed that accountability begins with leadership commitment rather than procedural compliance alone. One commissioner explained, "Every strategic decision is documented, discussed collectively, and evaluated because accountability starts before decisions are implemented, not after problems emerge." A director similarly stated, "Managers are required to justify every significant decision through measurable performance indicators and documented governance procedures." These statements indicate that accountability is institutionalized through transparent decision-making and collective responsibility. The researcher interpreted these findings as evidence that leadership commitment strengthens organizational integrity by embedding accountability into routine governance processes, thereby reducing opportunities for discretionary actions associated with corruption risks.

Interviews with internal auditors and compliance officers further emphasized the importance of accountability in strengthening corruption prevention. An internal auditor explained, "Our responsibility is not limited to detecting irregularities but ensuring that every operational process remains accountable from planning until evaluation." Meanwhile, a compliance officer stated, "Employees understand that every transaction can be reviewed, creating a culture where accountability becomes part of daily work instead of merely satisfying audit requirements." These interview results demonstrate that accountability extends beyond formal reporting systems toward organizational behavior. The researcher interpreted these responses as indicating that continuous accountability encourages responsible conduct, increases organizational discipline, and minimizes institutional vulnerabilities that may facilitate corrupt practices.

Field observations demonstrated that accountability mechanisms were consistently embedded within organizational routines. Strategic meetings followed structured agendas, decision-making processes were formally documented, approval procedures involved multiple organizational levels, and performance monitoring occurred through scheduled evaluation sessions. Researchers also observed that governance responsibilities were clearly allocated across departments, while operational activities followed standardized procedures supported by written documentation and electronic monitoring systems. These observations indicate that accountability was implemented systematically rather than symbolically. In other words, governance responsibilities were visibly integrated into everyday organizational practices, enabling institutional actors to justify decisions, monitor implementation, and maintain continuous oversight over activities susceptible to corruption risks.

Overall, the collected evidence demonstrates a consistent pattern indicating that institutional accountability functions as a foundational governance mechanism for mitigating corruption risks. Accountability was manifested through leadership commitment, collective decision-making, documented responsibilities, transparent reporting, continuous supervision, and employee awareness of organizational obligations. Interview narratives and observational findings mutually reinforce the conclusion that accountability operates proactively rather than reactively, encouraging ethical organizational behavior before governance failures occur. This recurring pattern suggests that corruption risk mitigation depends not only on regulatory compliance but also on the internalization of accountability across governance structures, organizational processes, and everyday managerial practices throughout State-Owned Enterprises.

Integrated Internal Controls Enhance Governance Effectiveness

Integrated internal controls were operationally identified as the coordinated implementation of organizational procedures that ensured every operational activity was authorized, monitored, documented, and evaluated according to institutional governance standards. During field observations, internal controls were not limited to financial supervision but encompassed administrative processes, operational workflows, reporting mechanisms, risk monitoring, and supervisory coordination among organizational units. The implementation of internal controls emphasized preventive rather than corrective functions by embedding control activities into routine organizational processes. These integrated mechanisms created continuous supervision across different operational levels, enabling governance structures to detect procedural deviations early while ensuring accountability, compliance, and efficiency.

Table 1. Observation of Integrated Internal Controls Enhances Governance Effectiveness

Observation Findings	Governance Indicator
Clear segregation of duties between operational, financial, and supervisory units	Role separation and accountability
Multi-level authorization before strategic and financial decisions	Authorization control mechanism
Periodic internal audit conducted according to predetermined schedules	Continuous internal supervision
Standard Operating Procedures consistently followed during operational activities	Procedural compliance
Electronic reporting systems utilized for monitoring organizational performance	Transparency and reporting effectiveness
Regular governance coordination meetings held across departments	Institutional coordination
Risk registers updated periodically by responsible organizational units	Risk management integration

The observational evidence presented in the table demonstrates that integrated internal controls were consistently embedded throughout organizational processes rather than being implemented only during audit activities. Control mechanisms appeared interconnected, beginning with clear segregation of responsibilities, followed by authorization procedures, continuous monitoring, systematic documentation, and periodic evaluations. Field observations further revealed that operational personnel consistently adhered to established procedures while supervisors regularly verified compliance through scheduled reviews and monitoring systems. Restating these findings, integrated internal controls functioned as a coordinated governance process where multiple organizational mechanisms operated simultaneously to prevent procedural irregularities, strengthen organizational discipline, enhance transparency, and improve governance effectiveness before potential corruption risks materialized.

The observed patterns indicate that governance effectiveness increased when internal control mechanisms operated as an integrated organizational system instead of isolated administrative procedures. Every observed control activity complemented other governance mechanisms, creating continuous oversight from operational implementation to managerial evaluation. Segregation of duties reduced conflicts of interest, authorization procedures strengthened accountability for decisions, standardized operating procedures promoted operational consistency, and electronic reporting enhanced transparency across organizational levels. Furthermore, routine coordination meetings and periodic risk monitoring reinforced communication among governance actors while supporting timely corrective actions whenever procedural deviations emerged.

Transparent Oversight Improves Organizational Integrity Performance

Transparent oversight was operationally identified as the institutional capacity to ensure that governance activities remained open, traceable, and continuously monitored through documented supervisory mechanisms. Field documentation demonstrated that transparency extended beyond public disclosure by integrating reporting systems, monitoring procedures, ethical compliance, and organizational accountability into routine governance practices. Oversight activities were supported by formal documentation, including governance reports, audit records, compliance monitoring, and digital reporting platforms that allowed institutional actors to identify irregularities promptly. These documented governance mechanisms established an environment where organizational decisions could be reviewed objectively, strengthening integrity by ensuring that every operational process remained accountable, verifiable, and subject to continuous institutional supervision.

Figure 1. Documentation of the Organizational Whistleblowing System Supporting Transparent Oversight and Integrity Performance.

Documentation analysis revealed that the whistleblowing system functioned as a formal governance instrument supporting organizational transparency and continuous oversight. The documented reporting workflow demonstrated that submitted complaints followed standardized verification, investigation, monitoring, and resolution procedures before final administrative closure. Supporting governance documents further indicated that reported cases were systematically recorded, monitored, and periodically evaluated by authorized governance units. The researcher interpreted these findings as evidence that transparent oversight was institutionalized through documented reporting mechanisms rather than relying solely on informal supervision. Consequently, organizational integrity was strengthened because governance processes remained traceable, measurable, and supported by continuous documentary evidence throughout every stage of institutional monitoring.

In summary, transparent oversight operated as a governance mechanism, ensuring that every reported issue could be monitored from initial submission until institutional resolution. Documentation consistently demonstrated that governance activities generated verifiable records supporting accountability, supervisory effectiveness, and organizational learning. The whistleblowing system not only provided reporting access but also established procedural transparency by documenting each investigation stage, the responsible governance actor, and the implemented corrective action. These documented governance processes reduced uncertainty regarding institutional responses while increasing confidence that organizational irregularities would receive appropriate attention through structured supervisory mechanisms embedded within the enterprise governance framework.

The overall documentation pattern indicates that organizational integrity improved when integrated documentary governance systems supported transparency and oversight. Every governance activity generated documented evidence that enabled institutional monitoring, performance evaluation, procedural verification, and organizational accountability simultaneously. The whistleblowing system complemented governance reports, compliance documentation, and supervisory records by creating continuous information flows throughout the oversight process. This recurring pattern demonstrates that transparency becomes operationally effective when supported by systematic documentation that strengthens institutional trust, facilitates timely corrective actions, reinforces ethical organizational behavior, and reduces opportunities for corruption through continuous governance monitoring and documented accountability.

Discussion

The findings demonstrate that institutional accountability functions as the primary governance foundation for mitigating corruption risks because leadership commitment, documented responsibilities, and collective decision-making strengthen organizational integrity before governance failures occur. These findings are consistent with institutional governance theory, which emphasizes accountability as an essential mechanism for constraining discretionary behavior and reducing agency conflicts within public organizations (Boin et al., 2021; Mahoney, 2023). However, this study extends previous literature by demonstrating that accountability is not merely a formal reporting obligation but an organizational culture embedded in daily managerial practices. Theoretically, this broadens accountability from an administrative construct into an institutional governance capability. Practically, State-Owned Enterprises should strengthen leadership accountability through continuous governance commitment and performance-based responsibility systems.

The study further reveals that integrated internal controls significantly enhance governance effectiveness by coordinating segregation of duties, authorization mechanisms, operational procedures, internal audits, risk monitoring, and organizational reporting into a unified governance process (Hazel et al., 2022; Wu et al., 2021). This finding supports previous studies arguing that effective internal control systems reduce governance vulnerabilities and improve organizational performance. Nevertheless, unlike earlier research that frequently evaluates individual control mechanisms separately, the present findings indicate that governance effectiveness emerges from the interaction among multiple control activities operating simultaneously (Barberan et al., 2021; Gregson et al., 2022). This contributes theoretically by reinforcing a systems-based governance perspective. Practically, organizations should integrate operational controls, compliance monitoring, and risk management into interconnected governance frameworks rather than implementing fragmented supervisory practices.

Another important finding indicates that transparent oversight supported by documented governance systems substantially improves organizational integrity. This result aligns with governance studies emphasizing transparency and oversight as essential instruments for reducing corruption opportunities and strengthening public accountability (Hilhorst et al., 2022; Jedličková, 2024). However, this study demonstrates that transparency becomes operationally meaningful only when supported by systematic documentation, including whistleblowing mechanisms, governance reports, compliance records, and continuous monitoring systems. Consequently, transparency should be understood not merely as information disclosure but as a governance process generating verifiable institutional evidence (Liu et al., 2021; Xing et al., 2021). From a practical perspective, organizations should strengthen digital reporting platforms, documentation quality, and follow-up monitoring to ensure transparency contributes directly to institutional integrity.

Collectively, the three governance dimensions identified in this study illustrate that corruption risk mitigation cannot be explained through isolated governance variables. Instead, accountability establishes ethical responsibility, integrated internal controls institutionalize procedural discipline, and transparent oversight provides continuous monitoring supported by documented governance evidence. This integrated relationship differs from conventional governance models that frequently examine governance mechanisms independently without considering their institutional interdependence. Therefore, the present findings contribute theoretically by proposing a multidimensional institutional governance perspective in which governance effectiveness emerges through dynamic interactions among complementary governance mechanisms. Practically, governance reforms should prioritize institutional integration instead of strengthening individual governance components separately.

Overall, this study provides empirical support for understanding corruption prevention as an institutional governance ecosystem characterized by mutually reinforcing governance mechanisms rather than independent organizational practices. The findings suggest that sustainable governance effectiveness depends upon simultaneous implementation of accountability, integrated internal controls, and transparent oversight throughout organizational processes. This perspective advances institutional governance literature by offering a comprehensive explanation of how governance mechanisms collectively reduce corruption risks within State-Owned Enterprises. From a practical standpoint, policymakers, regulators, boards of commissioners, directors, and internal governance units should adopt integrated governance strategies emphasizing ethical leadership, procedural consistency, transparent supervision, and continuous institutional learning to strengthen long-term organizational integrity and public trust.

CONCLUSION

This study concludes that corruption risk mitigation in State-Owned Enterprises is most effective when institutional accountability, integrated internal controls, and transparent oversight operate as interconnected governance mechanisms rather than independent organizational practices. The principal lesson derived from this research is that sustainable organizational integrity depends on the institutionalization of ethical responsibility, coordinated control systems, and continuous transparency throughout governance processes. The study contributes theoretically by proposing an integrated institutional governance framework that explains the dynamic interaction among governance dimensions in strengthening corruption prevention. Nevertheless, this research is limited to qualitative evidence from selected State-Owned Enterprises. Future studies should employ comparative cross-country analyses or mixed-method approaches to validate and generalize the proposed governance framework across broader institutional contexts.

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