

## Organizational performance improvement strategies: An empirical study in Indonesian universities

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### ABSTRACT

Bribery cases in Indonesian higher education institutions have raised serious public concern. University leaders must address this issue because bribery undermines institutional integrity and may compromise organizational performance. This study examines potential factors influencing organizational performance by focusing on the role of bribery prevention and organizational culture. It also investigates the empirical relationship between organizational culture and bribery prevention. Additionally, this current study discovers the influence of organizational culture on organizational performance through the variable of bribery prevention. The research employs quantitative research design, utilizing survey-structured questionnaires to collect data. Respondents consisted of 111 structural officials, including top-level and mid-level managers from private universities, and state universities with legal entity status, located in ten provinces across Indonesia. Data analysis employed Structural Equation Modeling through the Smart PLS. The results indicate that organizational culture has a positive impact on bribery prevention, and organizational performance. However, bribery prevention does not have a significant effect on organizational performance. Indeed, this study reveals that bribery prevention is not proven to mediate the relationship between organizational culture and organizational performance. These findings highlight the necessity of cultivating a strong organizational culture to enhance both bribery prevention measures and performance in higher education institutions.

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### 1. Introduction

In recent years, fraud cases, particularly bribery as a form of corruption, within Indonesian universities have become a recurring topic of public concern. One of the most widely discussed scandals involved the arrest of the Rector of the University of Lampung for allegedly accepting bribes in the admission process for new students through the

independent pathway (Harahap & Isgiyarta, 2023). Similar cases have emerged in several other public universities, such as Riau University and Surabaya State University (Joseph et al., 2021). These facts indicate that the persistence of corruption, including bribery, in higher education is not a new phenomenon in Indonesia. Historical evidence shows that universities have long struggled with misconduct. For instance, the former Vice Rector of the University of Indonesia was arrested and convicted for corruption in the infrastructure development of the University of Indonesia's library (Joseph et al., 2021; Harahap & Isgiyarta, 2023). According to Permana and Setiawan (2024), between 2004 and 2023, the Corruption Eradication Commission of the Republic of Indonesia recorded at least 21 corruption cases, including bribery, in the education sector. Between 2016 and 2021, the Indonesian Corruption Watch documented 240 corruption cases in the education sector, making it one of the sectors with the highest number of corruption incidents in Indonesia (Nasution et al., 2022). Recently, the Indonesian Corruption Watch ranked education among the top five most corruption-prone sectors in the country (Rahayu et al., 2025).

The prevalence of bribery in universities has significant negative consequences for stakeholders. From an organizational perspective, bribery undermines overall performance and threatens institutional sustainability (Wulandari & Widodo, 2020; Joseph et al., 2021; Sofyani et al., 2022; Gunawan & Rachmawati, 2023; Tangdenchai & Chintakananda, 2024). Fraudulent practices generate substantial financial losses (Kassem, 2024), disrupt operational activities, and force organizations to incur additional costs for damage control. Once scandals reach the public domain, universities must allocate substantial resources to restore their reputation and manage their long-term consequences (Akkeren & Buckby, 2017). Referring to the preceding explanations, it asserts that fraudulent practices such as bribery represent a major issue that must be effectively controlled, as they have the potential to undermine the performance of an organization, including higher-education institutions. Practical solutions are necessary to mitigate the likelihood of bribery and safeguard institutional performance, particularly in education, which faces higher fraud risks than other sectors (Permana & Setiawan, 2024).

Existing studies suggest that preventive mechanisms play a vital role in controlling fraud, including bribery, and strengthening organizational performance. Agwor (2017) and Odumusor et al. (2023) demonstrate that fraud prevention systems enable organizations to identify, manage, and mitigate bribery risks, particularly those originating from internal sources. When prevention mechanisms are effective, organizations can minimize losses and maintain their long-term performance. In addition to prevention mechanisms, organizational culture is a critical factor in strengthening bribery prevention. Rustandy et al. (2020) and Soares et al. (2023) demonstrated that organizational culture significantly impacts attitudes and behaviors toward ethical conduct. A strong ethical culture fosters awareness among employees that bribery is detrimental to the organization and should be avoided. Previous research has confirmed that organizational culture influences ethical behavior and helps reduce fraudulent practices (Urumsah et al., 2018; Akpa et al., 2021). In addition to prevention, organizational culture directly contributes to organizational performance. Culture fosters loyalty, work ethic, and collective responsibility, which improve both individual and institutional outcomes (Al-Twal et al., 2024; Paaïs & Pattiruhu, 2020). Hang et al. (2021) further confirm that culture shapes performance by determining whether employees adopt a hardworking or complacent mindset. Thus, culture not only prevents unethical practices but also drives productivity and performance.

Thus, organizational culture plays a crucial role in both preventing bribery and enhancing the performance of organizations. Bribery prevention mechanisms also contribute significantly to performance improvement. In addition, bribery prevention has the potential to serve as a mediating factor in the relationship between organizational culture and

performance (Gunawan & Rachmawati, 2023). From the resource-based view (RBV) theory perspective, these elements represent the strategic use of internal resources. Organizational culture and anti-bribery mechanisms serve as distinctive competitive advantages that are difficult to replicate across organizations (Ahmed et al., 2021; Mokhchy et al., 2025 ; Zhang et al., 2025). Their design and application vary according to the needs and conditions of each organization. From an agency theory perspective, fostering a positive and healthy organizational culture helps mitigate conflicts of interest between owners and management (agents). Such conflicts often arise from fraudulent practices such as bribery. Therefore, prior studies have identified fraud, including bribery, as a central agency problem (Al-Najjar and Sarhan, 2024; Sarhan and Cowton, 2025).

Based on this context, the current study was designed to identify the potential factors that affect organizational performance, with a focus on bribery prevention and organizational culture in universities. This research is based on several assumptions. Few studies in Indonesia have specifically examined the role of bribery prevention, rather than general fraud prevention, in organizational performance. For instance, Wahyuni et al. (2021) broadly examine fraud prevention but not specifically bribery prevention. However, previous findings on bribery prevention, organizational culture, and organizational performance remain inconsistent. Wahyuni et al. (2021) discover a positive link between fraud prevention and performance. Moreover, Zulvina and Setiawan (2022) reported contradictory results. Similarly, studies on organizational culture and bribery prevention reveal mixed outcomes, with Sow et al. (2018) supporting a positive relationship, while Hendri et al. (2020) suggest the opposite. Research on organizational culture and performance also presents divergent results (Tulcanaza-Prieto et al., 2021; Xanthopoulou et al., 2022). These inconsistencies highlight the need to re-examine the direct and/or indirect impact of bribery prevention and organizational culture on organizational performance and the interplay between these two factors. Therefore, this study seeks to provide empirical evidence using a quantitative method and focusing on current and former structural officials across Indonesian universities. The targeted respondents in this study are not limited to structural officials working in Indonesian public universities but also include those serving in private ones. This is based on the recognition that fraudulent practices, including bribery, within higher education in Indonesia are not confined to public universities but are also prevalent in several private institutions (Agustina et al., 2025).

## **2. Literature Review and Hypothesis Development**

### **2.1. Literature Review**

#### **2.1.1. Resource-Based View Theory**

RBV theory is one of the most widely applied theories in economic and management research. At its core, RBV explains that organizations seek to build competitive advantages by effectively utilizing their internal resources (Cuthbertson & Furseth, 2022). In this study, competitive advantage emerges when an organization successfully designs and implements an effective fraud prevention mechanism, particularly against bribery, which directly strengthens organizational performance. Fraudulent practices, such as bribery, generate both financial and non-financial harm to organizations, creating risks that may even threaten their long-term sustainability (Alfian et al., 2023; Boddy et al., 2024). Therefore, the ability to control and prevent fraud, especially by leveraging internal resources, reflects a critical form of competitive advantage that organizations must continuously develop.

### **2.1.2. Agency Theory**

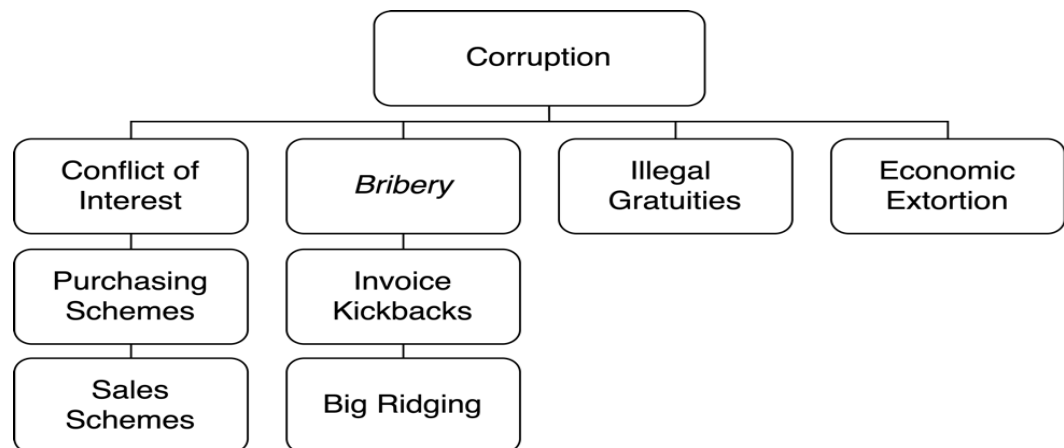
Agency theory refers to a contractual relationship between two parties that depend on each other: the owners of an organization, commonly referred to as principals, and managers, referred to as agents (Xu et al., 2022). According to Achmad et al. (2022), Tjeng (2023), and Devi et al. (2025), agency theory highlights a phenomenon in which agents do not always comply with the expectations and interests of their principals. Instead, they sometimes engage in illegal activities, such as fraud, while managing the principal's organization in pursuit of personal gain. Such misconduct creates financial losses and undermines the interests of the principals. This phenomenon is widely recognized as agency problems. This study employs agency theory to explore solutions for addressing agency problems, such as bribery, which frequently occur across various types of organizations, including universities. Specifically, this study seeks to identify and strengthen effective anti-bribery mechanisms that can minimize agency problems and enhance organizational performance.

### **2.1.3. Organizational Performance**

Organizational performance encompasses a broad and diverse range of definitions. Sari (2016) emphasizes that organizational performance closely relates to a set of indicators that significantly measure how well an organization functions. These indicators often refer to both the activities and outcomes generated within an organization. AlTaweel and Al-Hawary (2021), Abbas and Kumari (2023), Peña and Caruajulca (2024), and Adhami and Timur (2025) argues that organizational performance reflects the final and actual results achieved by an organization, assessed through several dimensions, including financial performance, market performance, employee performance, and operational performance. Olan et al. (2022) further explain that organizational performance can generally be assessed from two main perspectives: financial and operational. The financial perspective highlights management's ability to handle organizational assets and liabilities and its capacity to maximize revenue generation, which is ultimately reflected in financial statements. The operational perspective focuses on factors that determine organizational success, including cost management, process management, and quality control. These aspects collectively shape an organization's long-term competitive advantage.

### **2.1.4. Bribery Prevention**

Bribery prevention refers to a series of efforts by an institution to avert the misuse of its resources by unauthorized parties (Tangdenchai & Chintakananda, 2024). Such misuse specifically occurs when certain individuals or groups, referred to as "bribe givers," deliberately offer items of significant value, whether in the form of money or other assets, to individuals holding specific authority within the institution. The purpose of providing these "valuable items" is to induce those in authority to illegitimately fulfill the interests of the bribe-givers (Yepes-López et al., 2023). Serrano et al. (2025) declare that fraud can generally be classified into three categories: corruption, asset misappropriation, and fraudulent statements. Bribery is categorized as a form of corruption (Mudey & Arshad, 2025). The details are shown in Figure 1.



**Figure 1. Categories of Corruption**

#### **2.1.5. Organizational Culture**

Iqbal and Parray (2025) explained that organizational culture plays a crucial role in predicting employee behavior and habits within an organization. This is because organizational culture embodies the values, norms, and beliefs shared by all its members. As long as the culture applied within an organization is positive and fosters employee loyalty (Hien & Tuan, 2023), the organization's efforts to achieve its vision and mission will be significantly facilitated. Accordingly, Arghode et al. (2022) and Iqbal and Parray (2025) found that a positive organizational culture tends to foster teamwork, enhance the effectiveness of internal communication, support innovation, and create an enjoyable work environment, all of which ultimately strengthen employee loyalty at the highest level. Therefore, the application of a positive organizational culture can serve as a source of competitive advantage, as it collectively cultivates a cohesive workforce that remains consistently motivated to achieve the goals of the organization (Naveed et al., 2022).

### **2.2. Hypothesis Development**

#### **2.2.1. The Positive Effect of Organizational Culture on Bribery Prevention**

Organizational culture is usually introduced and deliberately instilled in every member or employee who has just joined an organization. It encompasses the basic assumptions, norms, and values that employees are expected to internalize as habits and behavioral guidelines in the workplace (Mansyur & Suhana, 2023; Aggarwal, 2024; Manafe, 2025). Sun et al. (2024) shows that organizational culture has a direct effect on whether employees behave ethically within an organization. Similar findings were reported by Urumsah et al. (2018). Consequently, when an organization embeds cultural values that promote ethical behavior, most employees will likely understand the importance of acting honestly and ethically and adopt such behavior as a norm.

Previous studies suggest that unethical behavior among employees largely relies on organizational culture. In the context of fraud, particularly bribery, organizational culture plays a significant role in determining employees' willingness to engage in or resist unethical practices within organizations. A culture that emphasizes ethics can foster an environment in which employees recognize that unethical and illegal acts, such as fraud, must be avoided and prevented. In line with this, Soares et al. (2023) found compelling evidence that organizational culture significantly affects fraud prevention, including that of bribery. Other studies have



confirmed a positive relationship between organizational culture and fraud prevention (Sow et al., 2018).

From the perspective of agency theory, organizational culture plays an important role in mitigating and preventing potential conflicts between the owners of an organization (principals) and its management (agents). As previously explained, corruption, including bribery, represents a clear form of agency problem that can trigger conflicts between principals and agents, with principals ultimately bearing the greatest losses (Al-Najjar & Sarhan, 2024). The implementation of a positive organizational culture is believed to significantly reduce the tendency of members within the organization (as agents) to engage in fraudulent practices such as bribery. Consequently, the presence of an organizational culture can suppress and prevent bribery, thereby minimizing the potential for principal-agent conflicts. In line with this, Rahman et al. (2023) demonstrate that organizational culture significantly prevents bribery.

Accordingly, organizational culture plays a significant role in preventing fraudulent practices, including bribery, within an organization. However, previous research analyzing the relationship between organizational culture and fraud prevention, including bribery, has produced inconsistent findings. For example, Suharto (2020), Hendri et al. (2020), and Khusnah and Soewarno (2022) report that organizational culture did not affect fraud prevention, including bribery, contradicting the earlier findings of Sow et al. (2018). These inconsistencies highlight the need for further investigations. **H<sub>1</sub>: Organizational Culture Positively Influences Bribery Prevention**

### **2.2.2. The Positive Effect of Organizational Culture on Organizational Performance**

Organizational culture plays a significant role in determining employees' attitudes, behaviors, motivation, and habits within an organization (Shahriari & Allameh, 2020; Mansyur & Suhana, 2023). Aggarwal (2024) further emphasizes that the type of culture adopted by an organization strongly determines employee commitment. When an organization deliberately cultivates a culture that promotes discipline, hard work, competitiveness, and persistence, it encourages employees to become highly motivated individuals who consistently strive to achieve their work targets. Once employees achieve their targets, the organization as a whole benefits, as collective accomplishments translate into stronger overall performance (Shahriari & Allameh, 2020; Fridan & Maamari, 2024).

Furthermore, organizational culture is believed to be a strategic component that can be deliberately planned by management to enhance organizational performance. Within the RBV framework, organizational culture can serve as a source of competitive advantage (Maqdliyan & Setiawan, 2023), ultimately exerting a positive impact on performance improvement. As an intangible internal resource that is difficult for other organizations to replicate, a carefully designed organizational culture can generate substantial benefits, including significantly supporting the achievement of optimal performance in line with organizational goals (Wendry et al., 2023; Amoa-Gyarteng & Dhliwayo, 2024).

Indeed, several previous studies, such as those by Shea (2023) and Lee et al. (2024), have demonstrated the positive influence of organizational culture on organizational performance. However, Xanthopoulou et al. (2022) reported different results. This indicates that the effect of organizational culture on organizational performance requires further examination, as prior studies have produced

inconsistent results. **H<sub>2</sub>: Organizational Culture Positively Influences Organizational Performance**

### **2.2.3. The Positive Effect of Bribery Prevention on Organizational Performance**

Fraud prevention mechanisms, including bribery, are the most effective solutions for reducing the prevalence of fraud in various types of organizations, including higher education institutions. A reduction in fraud cases can significantly enhance organizational performance, as fraud incidents such as bribery can cause substantial financial losses and disrupt operational activities. Fraud, particularly bribery, poses a serious threat to the sustainability of any organization (Gunawan & Rachmawati, 2023). Several companies in Indonesia, such as Jiwasraya, represent critical cases in which fraud was the primary cause of bankruptcy and potential closure (Cahyadi et al., 2023). Previous studies have demonstrated that fraud prevention mechanisms, such as bribery, positively influence organizational performance (Agwor, 2017; Gunawan & Rachmawati, 2023).

RBV theory indicates that implementing bribery prevention mechanisms within an organization reflects an effort to transform such mechanisms into a source of competitive advantage, ultimately generating positive outcomes for the organization. These mechanisms represent the utilization of unique internal resources that, when optimized, can minimize the occurrence of bribery, prevent potential losses, and ultimately support the achievement of optimal organizational performance, particularly in financial aspects.

In short, fraud prevention mechanisms, such as bribery prevention, are positively associated with organizational performance, as supported by earlier studies, such as Gunawan and Rachmawati (2023). However, the role and influence of bribery prevention in enhancing organizational performance remain inconclusive, as studies by Nobanee and Ellili (2020) and Zulvina and Setiawan (2022) reported findings that differ from those of Gunawan and Rachmawati (2023). Therefore, the relationship between bribery prevention and organizational performance requires further investigation. **H<sub>3</sub>: Bribery Prevention Positively Influences Organizational Performance**

### **2.2.4. The Mediating Role of Bribery Prevention on The Effect of Organizational Culture on Organizational Performance**

In addition to examining the direct role and influence of organizational culture on organizational performance, this study also empirically re-examines the indirect role of organizational culture in organizational performance, particularly through bribery prevention mechanisms. Urumsah et al. (2018), Derfler-Rozin and Park (2022), and Sun et al. (2024) explain that a positive organizational culture tends to create a work environment that upholds ethics, which in turn fosters honest habits and behaviors among employees within an organization. Employees who are accustomed to acting with honesty and integrity in their work recognize that fraud, including bribery, within an organization is detrimental, as it constitutes illegal behavior and deception that ultimately produces various negative consequences, such as potential financial losses that can undermine organizational performance, particularly in financial aspects (Ogunmokun et al., 2022; Gunawan & Rachmawati, 2023). Nevertheless, even when an organization succeeds in establishing a positive culture that emphasizes ethics, its effectiveness in preventing fraud, including bribery, remains limited, if not supported by a comprehensive and adequate anti-fraud mechanism. For instance, the absence of legal protection for whistleblowers

may hinder fraud prevention efforts, despite the crucial role of whistleblowers as individuals who directly observe fraudulent practices within organizations and voluntarily report them to the relevant authorities (Vian et al., 2022).

The existence of motivation as a whistleblower is a positive outcome of cultivating a strong organizational culture that directs its members to prioritize ethics and honesty in their work. However, in the absence of adequate anti-fraud mechanisms, including those addressing bribery, which ensure the protection and confidentiality of whistleblowers' identities, employees within an organization may feel reluctant or even fearful of reporting fraudulent practices. Without such guarantees, the identities of whistle-blowers are at risk of being exposed, potentially subjecting them to retaliatory actions from perpetrators of fraud, ranging from threats and bullying to dismissal (Stein, 2021; Latan et al., 2023). This risk is further exacerbated when perpetrators occupy important positions with significant authority within the organization. Consequently, without effective fraud prevention mechanisms, including bribery control, organizational culture alone cannot sufficiently eliminate the potential for fraudulent activities, which, if left unchecked, may adversely affect organizational performance. Hence, it is strongly argued that bribery prevention can serve as a mediating factor in the relationship between an organization's culture and its performance. **H<sub>4</sub>: Bribery Prevention Mediates the Effect of Organizational Culture on Organizational Performance**

### 2.3. Research Framework

This study analyzes the role and influence of bribery prevention and organizational culture on organizational performance. It also investigates the empirical relationship between organizational culture and bribery prevention. Additionally, this study discovered the indirect influence of organizational culture on organizational performance, particularly through bribery prevention mechanisms, as illustrated in the research framework in Figure 2. Figure 2 illustrates the conceptual research framework or model that shows the connections among organizational culture, bribery prevention, and organizational performance, as outlined in the four hypotheses.

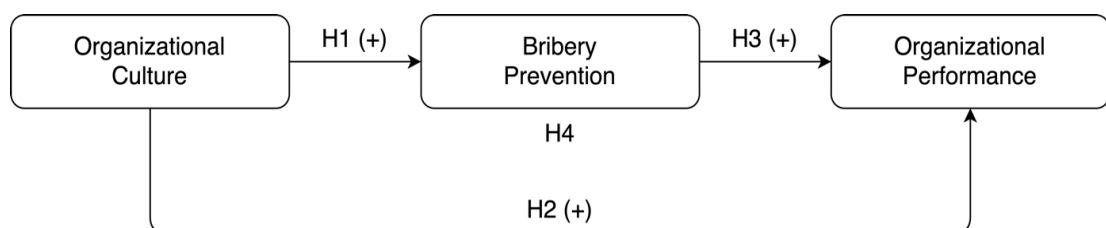


Figure 2. Research Framework

## 3. Research Methods

### 3.1. Research Design and Data Collection Techniques

This study employs a quantitative research design, relying on surveys and questionnaires as the primary methods for data collection. The respondents targeted to complete this research questionnaire were structural officials working in private and state universities with legal entity status in Indonesia. To determine the sample, this study employed a purposive sampling technique (Sahibzada et al., 2025). Only structural officials and upper-level and mid-level managers working at both private and state universities with legal entity status in Indonesia were eligible to complete the questionnaire. Memon et al. (2020) stated that when using questionnaires, the minimum



sample size should be ten times the number of variables. Because this study examined three variables, the minimum required sample size was 30 respondents.

### **3.2. Variables Operational Definition and Measurement**

The dependent variable in this study is organizational performance. Organizational performance refers to the outcomes that an organization successfully achieves. These outcomes are evaluated by assessing their alignment with the organization's goals and objectives, encompassing financial, operational, and other relevant aspects (Abd-Elrahman et al., 2025; Shebeshe & Sharma, 2025; Adhami & Timur, 2025). In this study, the organizational performance variable was measured using four questionnaire indicators/items developed with reference to Liozu and Andreas (2013) and Sari (2016).

Another variable employed in this study is bribery prevention. Bribery prevention practices are designed to prevent violations in which specific individuals deliberately offer something of value, such as money (the bribe giver), to others who hold authority within an institution (the bribe receiver). Such offerings aim to secure personal or organizational interests by inducing the receiver to misuse their position or authority through illegal means (Fenando et al., 2022; Tangdenchai & Chintakananda, 2024). This study measures the bribery prevention variable using four questionnaire indicators/items developed based on the indicators proposed by Sow et al. (2018).

Finally, this study examines organizational culture as an independent variable. Organizational culture reflects an organization's identity. It encompasses the values, norms, and shared assumptions embraced by its members (Shahriari & Allameh, 2020; Budur et al., 2024). Similar to the previous variables, organizational culture in this study was measured using four questionnaire indicators/items, which were developed with reference to the study conducted by Cao et al. (2015). Regarding the questionnaire format, the study employed a six-point Likert-type scale. The scale ranged from 1 to 6, where 1 demonstrated "strongly disagree," 2 demonstrated "disagree," 3 demonstrated "somewhat disagree," 4 demonstrated "somewhat agree," 5 demonstrated "agree," and 6 demonstrated "strongly agree."

### **3.3. Data Analysis Techniques**

This study processed the collected data using the Smart Partial Least Squares (PLS) statistical application. PLS was the primary analytical technique used to examine the data. PLS analysis involves two key stages: outer and inner model tests. The outer model test assesses validity and reliability, whereas the inner model test evaluates the R-squared value and the results of hypothesis testing (Goestiawan & Anastasia, 2025).

Validity testing in PLS consists of two stages: convergent validity and discriminant validity (Ghozali & Kusumadewi, 2023). A study meets the requirements for convergent validity when (Ghozali & Kusumadewi, 2023) each item loading exceeds 0.7, and the AVE value for each variable exceeds 0.5. For discriminant validity, the analysis focused on the correlation of the AVE values among the constructs. A study satisfies this requirement when the square root of the AVE for each variable or construct is higher than its correlation with other variables in the model. After completing the validity test, the next stage involved testing reliability. This test used the composite reliability values generated in this study. A study meets the reliability requirement when the composite reliability value for each construct exceeds 0.7 (Silva et al., 2025). Indeed, once outer model testing is completed, the next and final stage involves analyzing and testing the inner model. In this stage, the researchers initially examined the R-squared values. This analysis examined the extent to which the independent variables accounted for the

variance in the dependent variables. After assessing  $R^2$ , the next step was hypothesis testing, which relied on the generated t-statistics. When a study applies a 5% significance level ( $\alpha = 0.05$ ), the hypotheses are considered statistically supported if the t-statistic values exceed 1.96 (Ghozali & Kusumadewi, 2023).

## 4. Results and Discussion

### 4.1. Respondent Demographics

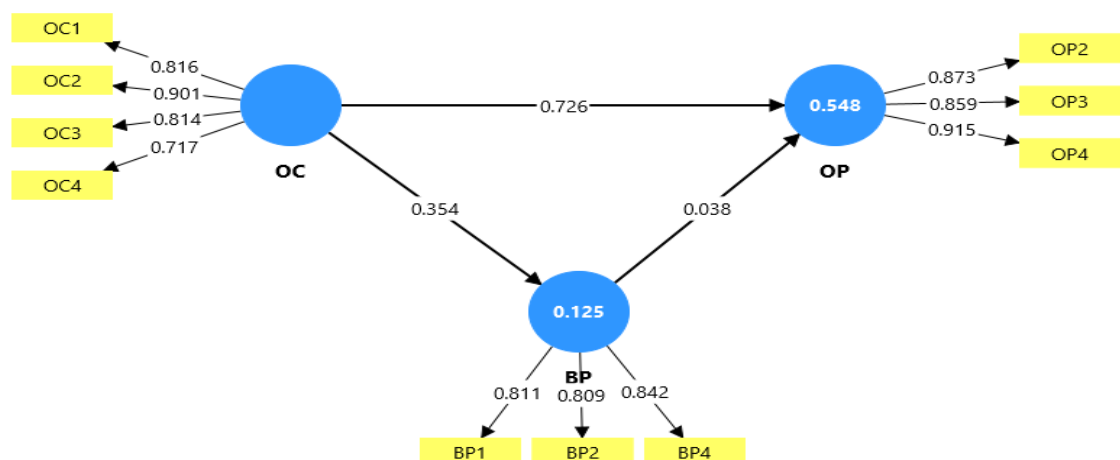
In total, this research involves 111 structural officials, consisting of top-level and mid-level managers, from both private and state universities with legal entity status. These respondents were distributed across the provinces of Yogyakarta, Central Java, West Java, East Java, Jakarta, Banten, North Sumatera, Riau, Gorontalo, and West Nusa Tenggara. Table 1 presents the demographic information of the respondents in this study. Table 1 demonstrates that most respondents in this study were female (57.7%), and the majority had completed a master's degree as their latest formal education (72.1%). Additionally, Table 1 indicates that most respondents were 30- 40-year-old age group (45.9%).

**Table 1. Characteristics of Respondent**

Description	Frequency	Percentage
<b>Gender</b>		
Males	47	42.3%
Females	64	57,7%
<b>Level of Education</b>		
Master Degree	80	72.1%
Doctoral Degree	31	27.9%
<b>Respondents' Age Category:</b>		
> 20 to 30 years old	5	4.5%
> 30 to 40 years old	51	45.9%
> 40 to 50 years old	22	19.8%
> 50 to 60 years old	24	21.65%
> 60 years old	9	8.1%

### 4.2. Validity Test

The results of the validity testing in this study are presented in Tables 2 and 3 and Figure 3. The results of the convergent validity test are shown in Table 2 and Figure 3, while Table 3 presents the results of the discriminant validity test.



**Figure 3. Measurement Model**

**Table 2. Factor Loadings and AVE**

Variables	Items	Loading Values	AVE Values
Organizational Culture (OC)	OC1	0.816	0.664
	OC2	0.901	
	OC3	0.814	
	OC4	0.717	
Bribery Prevention (BP)	BP1	0.811	0.674
	BP2	0.809	
	BP4	0.842	
Organizational Performance (OP)	OP2	0.873	0.779
	OP3	0.859	
	OP4	0.915	

**Table 3. Results of Discriminant Validity Testing**

Variables	OC	OP	BP
Organizational Culture	<b>0.815</b>	0.000	0.000
Organizational Performance	0.740	<b>0.883</b>	0.000
Bribery Prevention	0.354	0.295	<b>0.821</b>

Note: The bolded (diagonal) values represent the square root of AVE

Referring to Table 2 and Figure 3, it can be observed that two questionnaire items were dropped from this study, namely BP 3 (an item of the Bribery Prevention variable) and OP 1 (an item of the Organizational Performance variable). These items were removed because their initial loading values were below 0.7. According to Ghazali and Kusumadewi (2023), items with loading values lower than 0.7 should be dropped, as they may affect the Average Variance Extracted (AVE). Thus, the data presented in Table 2 and Figure 3 represent the final results of the convergent validity test after excluding BP 3 and OP 1. The findings confirm that this study satisfies the rule of thumb for convergent validity, as all remaining items show loading values above 0.7, and each variable demonstrates an AVE value exceeding 0.5. Furthermore, as shown in Table 3, the results meet the requirements of the discriminant validity test. In summary, based on the evidence from Tables 2 and 3, this study fulfills all the criteria for both convergent and discriminant validity.

#### 4.3. Reliability Test

Table 4 presents the results of the reliability tests. Referring to Table 4, it can be concluded that this study satisfies the rule of thumb for reliability testing. Taken together with the results shown in Tables 2, 3, and 4, the findings indicate that this study fulfills all rule-of-thumb criteria for outer model testing.

**Table 4. Reliability Test**

Variables	Cronbach's Alpha	Composite Reliability
Organizational Culture	0.830	0.847
Bribery Prevention	0.758	0.758
Organizational Performance	0.858	0.860

#### 4.4. Inner Model Testing Results

Tables 5 and 6 show the results of the inner model testing in this study. As shown in Table 5, the  $R^2$  value for the bribery prevention variable is 0.125. This result indicates that organizational culture explains 12.5% of the variance in bribery prevention practices, while the remaining 87.5% is influenced by other variables that were not examined in this study. Additionally, Table 5 indicates that the  $R^2$  value for

organizational performance is 0.548. This finding suggests that bribery prevention practices and organizational culture together explain 54.8% of the variance in the organizational performance. In contrast, the remaining variance may be attributed to other potential variables that were not included in this study.

**Table 5. R-Square Test Results**

Variables	R Square (R <sup>2</sup> )
Bribery Prevention	0.125
Organizational Performance	0.548

In short, the analysis of Table 6 confirms that both hypotheses (first and second hypotheses) are accepted and empirically supported, as their t-statistics exceed 1.96 and their path coefficients are positive. In contrast, the third and fourth hypotheses are not empirically supported.

**Table 6. Hypothesis Testing Results**

Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Organizational Culture → Bribery Prevention	0.354	0.370	0.109	3.260	0.001
Organizational Culture → Organizational Performance	0.740	0.733	0.070	10.563	0.000
Bribery Prevention → Organizational Performance	0.038	0.046	0.091	0.417	0.677
Organizational Culture → Bribery Prevention → Organizational Performance	0.013	0.019	0.038	0.351	0.726

#### 4.5. Hypothesis Development

##### 4.5.1. The Effect of Organizational Culture on Bribery Prevention

Organizational culture refers to a set of values and norms intentionally designed to serve as habits and guidelines for employees within an organization (Akpa et al., 2021; Nguyen et al., 2022). This suggests that employees' behavior, whether good or bad, and their level of discipline at work, are strongly influenced by organizational culture. Suharto (2020) further argues that when a new employee joins an organization, their behavior, attitudes, and work ethic can be predicted to some extent. This is because new employees tend to follow the established practices and work culture adopted by their senior colleagues.

When linked to fraudulent behaviors such as bribery, organizational culture exhibits a positive correlation that significantly influences whether employees in a company are more reluctant or willing to engage in bribery. If an organization or company normalizes fraudulent behavior, many employees may rationalize bribery and other forms of fraud as acceptable and legitimate practices. This view is supported by previous findings, such as those of Urumsah et al. (2018). Therefore, this study seeks to confirm that organizational culture plays a significant role in preventing fraudulent behavior, particularly bribery. Based on the statistical results of this study, organizational culture has a significant impact on bribery prevention practices. This outcome aligns with the findings of previous studies, including the work of Sow et al. (2018), Mahdi et al. (2021), and Soares et al. (2023). In addition, in relation to agency theory, the statistical confirmation of the first hypothesis further

strengthens the assumptions of several previous scholars and provides evidence that the presence of a positive organizational culture within an institution significantly mitigates the occurrence of agency problems, such as bribery. A constructive and healthy organizational culture guides members (agents) to act with integrity and uphold ethical standards, thereby effectively reducing the likelihood of conflicts resulting from fraud between the organization's owners and its agents (management).

Indeed, the findings of this study are expected to serve as an important reference for organizations, including higher educational institutions in Indonesia, as well as both private and state educational institutions, to carefully design and strengthen their organizational culture. The culture that organizations aim to build should align with their needs. To ensure its effectiveness and embed it as a habitual practice for employees, organizations should introduce an organizational culture from the earliest stage during employee orientation and reinforce it continuously through routine and sustainable programs.

#### **4.5.2. The Effect of Organizational Culture on Organizational Performance**

Organizational culture is one of the main drivers of employee habits within an organization. These habits may vary; nevertheless, most strongly influence how employees behave and act in the workplace (Akpa et al., 2021). Parashakti et al. (2016) and Azeem et al. (2021) demonstrate that organizational culture plays a significant role in determining employees' character, particularly in corporate environments. They further argue that the extent to which employees show innovation depends heavily on whether the organization's culture fosters and supports creativity among its members. Similarly, Arghode et al. (2022) and Iqbal and Parray (2025) emphasized that a strong and positive organizational culture produces several benefits for companies, including greater employee loyalty, more substantial work commitment, enhanced teamwork, and other positive outcomes. This is because organizational culture serves as the foundation for building employees' moral compass. Consequently, companies with a positive culture tend to achieve higher performance as employees develop strong work ethics, demonstrate loyalty, and perform more effectively. These outcomes, in turn, improve a company's ability to achieve its targets. These arguments are further supported by Tulcanaza-Prieto et al. (2021) and Iddrisu and Mohammed (2024), who confirm the significant influence of organizational culture on organizational performance.

Similarly, several earlier studies have demonstrated a positive relationship between organizational culture and organizational performance, and this study provides further empirical confirmation of that relationship. The findings of this study are further supported by several prior investigations, Aboramadan et al. (2020), Seidu et al. (2022), Nguyen et al. (2023), and Lee et al. (2024). Moreover, in relation to the RBV theory, the empirical confirmation of the second hypothesis suggests that organizational culture constitutes a form of "competitive advantage" that must be implemented carefully and with careful planning. When optimized, organizational culture can serve as an effective strategic tool to enhance member loyalty, thereby motivating organizational members to maximize their performance and consistently strive to realize the organization's objectives. This condition can substantially facilitate the achievement of an organization's expected performance targets.

The findings of the current research indicate that organizational culture significantly impacts organizational performance. Consistent with earlier research,



organizational culture not only helps prevent bribery but also significantly enhances the organizational performance. Therefore, organizations, such as higher educational institutions, must pay careful attention to the development of their cultures. Since organizational culture serves as a primary driver of employee behavior, loyalty, and work ethic, it directly contributes to higher levels of organizational performance.

#### **4.5.3. The Effect of Bribery Prevention on Organizational Performance**

Fraud, such as bribery, can be compared to a contagious disease that is extremely difficult to cure and control. Such behavior tends to motivate others to engage in similar practices, as fraudulent acts often provide immediate benefits, particularly financial gains through instant means (Sow et al., 2018). Ultimately, when organizational oversight of these practices is weak, fraud can become addictive and lead individuals to repeat the same misconduct. From the principal's perspective, as the owner of an organization, employees who are accustomed to committing fraud, such as bribery, or have a high potential for fraudulent activities within the organization, represent an undesirable condition for the principal. This is because such illegal practices directly harm the company, particularly in financial terms (Yulianti et al., 2019). Fraud can even lead to organizational collapse, as evidenced by recent cases involving several banks in Indonesia, such as the closure of the Rural Bank Usaha Madani Karya Mulia. Hence, it is not surprising that stakeholders have consistently demanded that corporate management design and implement systems that effectively prevent fraudulent practices.

The establishment of effective fraud prevention mechanisms, including those addressing bribery, can result in several positive outcomes. Previous studies, such as Agwor (2017), have found that fraud prevention mechanisms positively impact organizational performance. These mechanisms effectively predict and prevent fraudulent behavior, helping organizations avoid potential losses resulting from such misconducts. By mitigating these potential losses, organizations can ensure the security of their assets and maximize their utilization to achieve their corporate objectives. However, this study does not support the hypothesis that bribery prevention measures improve organizational performance. The failure to confirm the third hypothesis aligns with the findings of previous studies, such as those of Nobanee and Ellili (2020) and Zulvina and Setiawan (2022). According to Ijeoma and Aronu (2013), the ineffectiveness of fraud prevention mechanisms in enhancing organizational performance may be attributed to various factors. One possible explanation is that some companies perceive the potential losses from fraudulent behavior as immaterial and not significantly affecting the overall organizational performance. Furthermore, in many organizations, fraud prevention mechanisms are treated merely as supporting activities rather than core components of business operations, meaning they are not considered critical to achieving organizational objectives. In relation to RBV theory, the findings of this study also confirm those of Ijeoma and Aronu (2013) and Nobanee and Ellili (2020), which indicate that fraud prevention mechanisms, including bribery prevention measures, are not yet recognized as a source of competitive advantage capable of optimizing organizational performance.

#### **4.5.4. Bribery Prevention as Mediator on The Effect of Organizational Culture and Organizational Performance**

In addition to examining the direct relationship between organizational culture and organizational performance, this study also re-examines the indirect

influence of organizational culture on organizational performance through bribery prevention as a mediating variable. As discussed earlier, fraud constitutes a real threat to organizational performance and must be effectively controlled (Gandhar et al., 2024). According to Mahdi et al. (2021) and Rahman et al. (2023), one of the most effective solutions for addressing fraud, including bribery, is implementing a positive organizational culture. However, to further maximize the effectiveness of organizational culture in enhancing organizational performance, it is necessary to complement it with comprehensive and adequate anti-fraud mechanisms, including bribery prevention. Such mechanisms, acting as mediators, should be implemented to ensure the success of embedding a positive organizational culture, which holds the potential to eliminate one of the most critical threats, fraud and bribery, that may compromise organizational performance. This has also been demonstrated and indicated by several previous studies, such as Gunawan and Rachmawati (2023). The statistical analysis revealed that bribery prevention did not been proven to mediate the relationship between organizational culture and performance. This result is consistent with the third hypothesis of this study and aligns with previous research, such as that of Nobanee and Ellili (2020), which similarly demonstrated that bribery prevention mechanisms, whether considered direct factors or mediating variables, cannot yet be regarded as a “competitive advantage” with a positive impact on improving organizational performance, particularly in relation to the RBV theory.

## 5. Conclusion

This study concludes that various potential factors influence organizational performance. The respondents who completed the questionnaire included 111 structural officials, consisting of top- and mid-level managers, from several private and state universities with legal entity status across ten provinces in Indonesia. Statistical analysis indicates that organizational culture positively affects bribery prevention practices. Additionally, organizational culture significantly enhances organizational performance. However, this study provides insufficient evidence to support the hypothesis that bribery prevention practices directly improve organizational performance. In short, this study concludes that bribery prevention does not mediate the relationship between organizational culture and organizational performance.

The findings of this study offer several theoretical and practical contributions. Theoretically, the results reinforce the relevance of the RBV theory, demonstrating that organizational culture constitutes an intangible internal resource of an organization that can serve as a “competitive advantage,” whose role can be optimized to enhance overall organizational performance. In addition, this study further validates the relevance of agency theory by showing that organizational culture plays a crucial role as an effective mechanism to prevent potential conflicts arising from bribery that commonly occur between organizational owners and agents (management). Practically, the results of this study should serve as a valuable reference for leaders across various types of organizations, including higher education institutions in Indonesia, to begin fostering and implementing a positive, ethical, and productive organizational culture. Establishing a culture that emphasizes the importance of honesty (integrity), ethics, and accountability at work can significantly create a fraud-free environment, motivate employees to work productively and collaboratively, and ultimately contribute positively to improving the overall organizational performance.

This study has certain limitations, particularly regarding the scope of respondents. Data were collected from only 111 structural officials across ten provinces, which may not comprehensively represent higher educational institutions in Indonesia. To achieve more generalizable and robust findings, future research should increase both the number and

geographical coverage of respondents. Indeed, it is advisable to include other types of public universities beyond State Universities with Legal Entity Status, such as State Universities—Work Units and State Universities—Public Service Agencies, to capture the diverse higher-education landscape in Indonesia.

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