Organizational Factors Associated with Perceived Integrity and Transparency in Khlong Tamru Subdistrict Municipality, Thailand

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Submitted: 8 November 2025. Accepted: 16 October 2026. Published: 11 November 2026
Volume 35, 2027. pp. 837-865. http://doi.org/10.25133/JPSSv352027.043

Abstract

Integrity and transparency underpin good governance, trust, and accountability in local government. Guided by Scott's institutional theory, this mixed-methods study examined factors associated with integrity and transparency in Khlong Tamru Subdistrict Municipality, Chon Buri Province, Thailand. Quantitative data from 140 municipal personnel selected through simple random sampling (77.8% of the population of 180) were analyzed using multiple regression. In-depth interviews with nine key informants helped interpret mechanisms underlying the statistical results. The overall level of perceived integrity and transparency was very high ($\bar{x}$ = 4.28). Organizational work (β = 0.421, p < .01), attitudes (β = 0.303, p < .01), and leadership (β = 0.118, p < .05) were significantly associated with integrity and transparency. Organizational strategy, culture, and structure were nonsignificant in the six-variable model, which explained 88.2% of the variance (R^2 = .882). Qualitative findings indicated that standardized work processes, internalized ethical attitudes, and leadership role-modeling operate as complementary mechanisms supporting transparent administration. The study provides an integrated, context-specific empirical explanation of how these factors jointly support integrity and transparency in local government. These findings suggest considering organizational work, personnel attitudes, and leadership in policies promoting integrity and transparency in local government. However, findings from this single high-performing municipality have limited generalizability.

Keywords

Integrity; Khlong Tamru Subdistrict Municipality; Thai local government; transparency

Introduction

Governments worldwide face increasing public pressure for transparency and accountability in exercising state power. Promoting integrity and open administration has become a core principle of modern governance, especially at the local level where citizens have the closest contact with government institutions. Transparency in local administrative organizations indicates public administration quality and reflects social trust and institutional legitimacy (Arkorful et al., 2021; Tamronglak, 2023). The United Nations' Sustainable Development Goal 16 emphasizes transparent, accountable, and effective institutions at all levels as an important guideline for bureaucratic system reforms.

Despite continuous reform efforts, corruption and lack of moral integrity remain major issues undermining public institution credibility. Chiwawa and Uwizeyimana (2025) found that municipalities in Gauteng Province, South Africa, faced problems from gaps between law and practice, political interference, and lack of citizen participation. Palacio et al. (2024) discovered that a lack of ethics among Colombian public officials and failure to recognize integrity's importance caused declining public trust. Bhandari (2023) found corruption and bureaucratic delays in Nepal were significant development obstacles.

Transparency is often associated with anti-corruption. Bauhr and Grimes (2012) found transparency plays a crucial role in strengthening accountability and combating corruption, though effectiveness varies by corruption type. Bauhr and Grimes (2014) demonstrated that transparency prevents corruption by enabling citizens to monitor and evaluate public officials' performance. Operations characterized by openness, clarity, and verifiability reduce sophisticated forms of corruption (Bauhr & Grimes, 2017). Tavarom and Luengalongkot (2026) indicated that transparency enables members to oversee committee management, leading to village fund organizations' success. Bauhr (2017) suggested two types of corrupt individuals: Type 1 characterized by "necessity-based corruption," where people cooperate in anti-corruption efforts; Type 2 is "greed-based corruption," where people refuse cooperation, seeking personal gain.

International studies identified key factors influencing organizational transparency and integrity. Araújo and Tejedo-Romero (2016) found executive leadership and political support directly affect municipal transparency and integrity. Toleikienė et al. (2022) discovered that municipal executives are crucial for cultivating an integrity culture—career administrators serve as leaders and role models, while political actors provide structural support. Demir et al. (2023) and Pandisha (2024) emphasized that strategic planning and management systematically enhance transparency and accountability. Zahari et al. (2024) and Thelen and Formanchuk (2022) highlighted ethical organizational culture's role in fostering honesty.

In Thailand, integrity and transparency policies have been systematically promoted by the Office of the National Anti-Corruption Commission (2024) through the Integrity and Transparency Assessment (ITA), becoming a key mechanism for encouraging government agencies to build a transparent and ethical bureaucratic system. Khlong Tamru Subdistrict Municipality is located in Khlong Tamru Subdistrict, Mueang Chon Buri District, Chon Buri Province. The executive team aims to develop the municipality into a well-managed organization characterized by integrity, transparency, and accountability, providing efficient public services (Khlong Tamru Subdistrict Municipality, 2023).

In 2024, the municipality achieved over 99% in the integrity and transparency assessment, and in 2025, it was rated nearly 100% and "excellent" for two consecutive years (Khlong Tamru Subdistrict Municipality, 2026). These ITA scores describe the municipality's assessment performance and provide context for the case selection; they do not independently establish actual integrity.

Previous studies can be synthesized into three interrelated explanations of integrity and transparency in local government. First, an institutional and organizational perspective emphasizes strategic management, organizational structures, standardized work processes, performance management, information disclosure, and monitoring mechanisms (Demir et al., 2023; Grimmelikhuijsen & Feeney, 2017; Khaltar & Moon, 2020; Ndou & Agbenyegah, 2022; Pandisha, 2024; Pandisha et al., 2023; Shahzad et al., 2025; Suebvises, 2024). Although these studies examine different organizational arrangements, they converge on the view that integrity and transparency are more likely to be sustained when ethical expectations are embedded in routine procedures, documented decisions, and accountable work systems rather than left primarily to individual discretion.

Second, a behavioral and cultural perspective highlights ethical organizational culture, personnel attitudes, moral commitment, and individual acceptance of good governance values (Bakar et al., 2022; Guo, 2022; Kusnadi et al., 2024; Thelen & Formanchuk, 2022; Zahari et al., 2024). These studies collectively indicate that formal rules alone may be insufficient unless personnel internalize honesty, responsibility, and openness as standards guiding their everyday conduct. Organizational culture and individual attitudes are therefore mutually reinforcing: shared ethical norms influence personnel attitudes, while the repeated ethical behavior of personnel helps reproduce and sustain an integrity-oriented culture.

Third, a leadership perspective identifies municipal executives as both ethical role models and institutional actors who create conditions supporting integrity (Araújo & Tejedo-Romero, 2016; Ngubane, 2021; Toleikienė et al., 2022). Ethical leadership connects the two preceding perspectives by translating moral principles into organizational policies, demonstrating expected conduct, and supporting personnel who act transparently. Taken together, the literature suggests that integrity and transparency do not arise from a single factor but from the interaction of organizational systems, internalized ethical attitudes, and leadership practices. However, previous studies have generally examined these elements separately, leaving limited evidence about their relative influence when considered simultaneously within a Thai local government organization.

Good governance emphasizes transparency, accountability, participation, rule of law, and justice for people's benefit and sustainable development (Zaitul et al., 2023). Effective governance promotes transparency, accountability, and efficiency, leading to sustainable management and public confidence (Mulia et al., 2024). Public officials play crucial roles in performing duties, managing budgets, exercising authority, and utilizing government resources for maximum benefit, while participating in efforts to address and prevent corruption (Bauhr, 2017; Bauhr & Grimes, 2012, 2014, 2017; Office of the National Anti-Corruption Commission, 2024).

From a population and social studies perspective, integrity and transparency in local government extend beyond internal administrative effectiveness because they shape the relationship between public institutions and citizens. Transparent and accountable governance can strengthen citizen trust by enabling people to understand, monitor, and evaluate government decisions and the use of public resources. Such trust can, in turn,

encourage greater citizen participation in local governance and strengthen social accountability through public monitoring, consultation, and engagement in decision-making processes. Moreover, repeated interaction between transparent local institutions and citizens may contribute to the development of social capital by fostering trust, cooperation, and shared responsibility within communities. Therefore, integrity and transparency should be understood not only as organizational governance outcomes but also as social mechanisms that influence citizen–government relationships and the quality of local community governance (Pretty, 2003; Putnam, 2000).

Recent research increasingly links local governance quality to social outcomes. Wang and Guan (2023), in a meta-analysis of 49 studies, found that government transparency significantly enhances citizens' trust, though its strength varies by context. Abdi et al. (2025) showed that public participation strengthens trust in local government, while Ziller and Andreß (2022) linked better public services to higher social trust. Collectively, these findings position integrity and transparency as conditions fostering trust, civic engagement, and social cohesion.

This study is grounded in institutional theory, particularly Scott's (2014) three institutional pillars: regulative, normative, and cultural-cognitive. Institutional theory explains that organizational conduct is shaped not only by formal rules and structures but also by shared norms, values, and taken-for-granted beliefs. In the context of local government, the regulative pillar is reflected in organizational strategy, organizational structure, and organizational work, which establish formal directions, procedures, responsibilities, and monitoring mechanisms. The normative pillar is reflected in leadership and organizational culture, which define appropriate conduct and communicate ethical expectations within the organization. The cultural-cognitive pillar is represented by personnel attitudes because employees' internalized beliefs influence how they interpret rules and make ethical decisions in everyday work.

From this theoretical perspective, integrity and transparency are institutional outcomes produced through the interaction of formal organizational arrangements, normative expectations, and internalized ethical beliefs. Formal systems can limit discretion and create accountability, but their effectiveness depends on leaders who model ethical conduct and personnel who accept transparency as an appropriate standard of behavior. Accordingly, the six determinants examined in this study are not treated as isolated study variables but as interconnected institutional elements that may jointly shape integrity and transparency in local government. This framework provides the theoretical basis for examining their simultaneous and relative associations with integrity and transparency in Khlong Tamru Subdistrict Municipality.

Although previous studies have identified several organizational and individual factors associated with integrity and transparency, limited empirical evidence has examined the relative influence of these factors simultaneously within the context of Thai local government. Moreover, previous studies have provided limited explanation of how these factors operate in practice to sustain integrity and transparency. This study addresses this gap by combining quantitative analysis with qualitative inquiry to identify the most influential factors and explain the mechanisms through which they contribute to integrity and transparency in Khlong Tamru Subdistrict Municipality. This inspired the researcher's interest in examining factors and underlying explanations influencing integrity and transparency within Khlong Tamru Subdistrict Municipality.

The findings provide an integrated empirical explanation of organizational and individual factors associated with integrity and transparency in Thai local government, offering context-specific evidence for ethical governance in other public sector organizations, ultimately enhancing integrity, good governance, and public trust, while fostering sustainable administrative accountability and ethical culture across Thailand. To address this research gap, the study combines quantitative analysis of the six proposed determinants with qualitative inquiry into how the significant factors operate in municipal practice.

Literature review and theoretical framework

This study is grounded in institutional theory, particularly Scott's (2014) three institutional pillars: regulative, normative, and cultural-cognitive. Organizational strategy, organizational structure, and organizational work reflect the regulative pillar. Leadership and organizational culture reflect the normative pillar, while personnel attitudes represent the cultural-cognitive pillar.

Research on transparency offers a wider foundation for making sense of integrity and transparency at the local government level. In a systematic review covering 187 studies, Cucciniello et al. (2017) analyzed the various types and consequences of transparency and highlighted how contextual factors shape the way its effects are understood. Meijer (2013) accounted for how transparency is produced through the interplay between governments and their stakeholders, applying strategic, cognitive, and institutional lenses. Taken together, this body of work suggests that transparency should be studied in relation to its organizational setting rather than treated as producing consistent results across all contexts. The present study gauges integrity and transparency by examining how personnel perceive the municipality's operations. Consequently, the results speak to perceived integrity and transparency inside the municipality and do not, on their own, demonstrate effects on citizen trust or on actual levels of corruption.

Previous studies emphasize standardized work processes, information disclosure, and monitoring mechanisms supporting integrity and transparency (Grimmelikhuijsen & Feeney, 2017; Khaltar & Moon, 2020). Organizational culture and personnel attitudes are mutually reinforcing through shared ethical norms, honesty, responsibility, and openness (Bakar et al., 2022; Thelen & Formanchuk, 2022). Zahari et al. (2022) conceptualized integrity as a multidimensional construct encompassing honesty, responsibility, sincerity, consistency, compliance, awareness, and social norms. Perry (1996) identified commitment to the public interest as a conceptual dimension of public service motivation. This provides a relevant perspective on the public-interest component of personnel attitudes in this study.

Personnel attitudes refer to personnel's internalized beliefs and acceptance of honesty, responsibility, compliance with rules, and commitment to the public interest. The connection with public service motivation concerns this shared emphasis on the public interest; the two constructs are not treated as equivalent. Perry's work is used here to inform the conceptual discussion, rather than to claim that personnel attitudes were measured using his public service motivation scale.

Brown et al. (2005) conceptualize ethical leadership as leaders acting as ethical examples in their behavior and relationships, while encouraging employees to act ethically through dialogue, rewards and discipline, and principled decisions. This concept provides a

theoretical basis for interpreting the ethical dimension of leadership in this study. Leadership refers to personnel's perceptions of the extent to which municipal executives demonstrate ethical conduct, fairness, openness, accountability, and transparent decision-making. Leadership communicates ethical expectations, demonstrates appropriate conduct, and supports personnel who act transparently (Toleikienė et al., 2022). Within this study's institutional framework, leadership reflects the normative pillar by communicating standards of appropriate conduct.

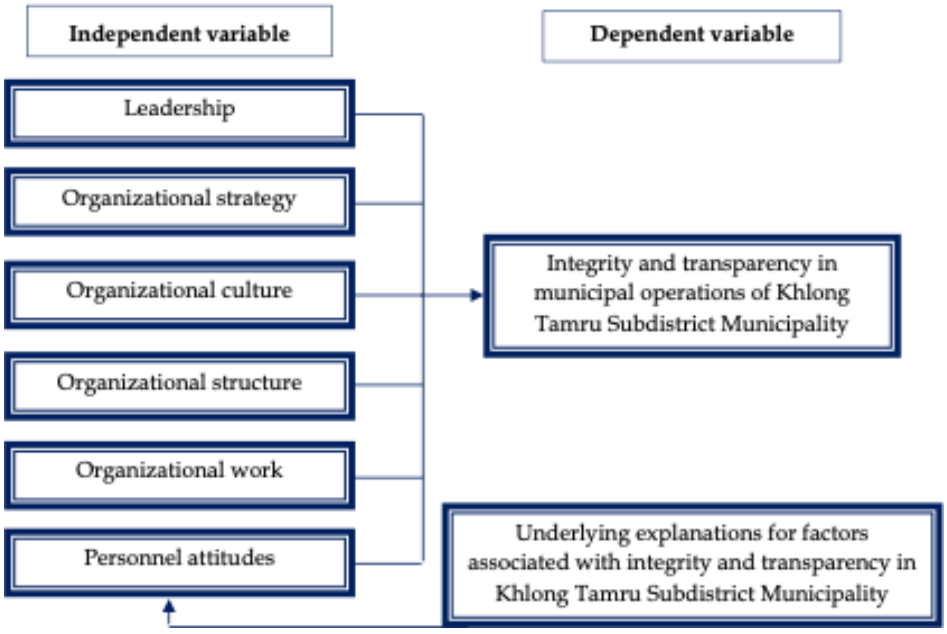
The interpretation of Integrity and Transparency Assessment (ITA) scores requires caution. In its review of the assessment at that time, the Organisation for Economic Co-operation and Development (OECD, 2018) noted that the measurement remained largely compliance-oriented and recommended incorporating qualitative elements, including organizational values, ethical leadership, and staff competencies in dealing with ethical dilemmas. The OECD (2021) further emphasized that ITA should not substitute for institutional or operational risk assessments. These observations support distinguishing assessment performance from evidence of integrity in practice.

Accordingly, this study uses the municipality's high ITA scores as context for case selection, rather than as independent evidence of actual integrity. The dependent variable captures personnel's perceptions of integrity and transparency in municipal operations, not the municipality's ITA score. Qualitative interviews provide contextual explanations of the statistical associations but do not independently validate ITA scores. These six factors are treated as interconnected institutional elements associated with integrity and transparency. This framework provides the theoretical basis for examining their simultaneous and relative associations with integrity and transparency in Khlong Tamru Subdistrict Municipality and integrating quantitative findings with explanations from qualitative interviews.

Research hypotheses

Leadership (H1), organizational strategy (H2), organizational culture (H3), organizational structure (H4), organizational work (H5), and personnel attitudes (H6) are hypothesized to be positively associated with integrity and transparency.

Figure 1: Conceptual Framework of the Research



Methodology

Conceptual framework

The conceptual framework, presented in Figure 1, illustrates the six independent variables and their proposed relationships with perceived integrity and transparency in municipal operations.

This research employed the pragmatism paradigm, the philosophical foundation of mixed methods research, for data collection and analysis. Pragmatism prioritizes selecting appropriate approaches to address research questions rather than strictly following quantitative or qualitative traditions. It views reality as multiple and context-dependent, with knowledge emerging from empirical observation and human experience.

An explanatory sequential design was adopted (Buosonte, 2013; Creswell & Creswell, 2018; Creswell & Plano Clark, 2018). Quantitative data were collected and analyzed first to identify patterns and relationships. Qualitative interviews then explored possible explanations for the quantitative findings. Integration between the quantitative and qualitative phases occurred at three stages. First, the phases were connected by using the multiple regression results to identify the factors requiring qualitative follow-up.

Second, the qualitative inquiry was built around the statistically significant study variables organizational work, personnel attitudes, and leadership to explain the mechanisms underlying their relationships with integrity and transparency. Third, the quantitative coefficients and qualitative themes were brought together during interpretation to examine whether the qualitative evidence confirmed, expanded, or diverged from the statistical findings. The resulting integrated interpretations were used to develop the study's overall conclusions and recommendations.

Quantitative research method

The population for this study consisted of personnel within Khlong Tamru Subdistrict Municipality who had worked in the organization for at least one year, totaling 180 individuals (Khlong Tamru Subdistrict Municipality, 2023).

The planned sample size of 140 was initially based on a rule of thumb of 20 cases per variable, considering six study variables and one outcome variable (Hair et al., 2019). This was a planning heuristic rather than a precision-based calculation for the finite population of 180 eligible personnel. The sample represented approximately 77.8% of that population. Participants were selected using simple random sampling without replacement (Cochran, 1977). Each eligible staff member was assigned a unique number, and numbered slips were drawn by lottery until 140 participants had been selected. The remaining 40 personnel were not selected in the random draw; they were not excluded because of particular characteristics. All 140 selected personnel returned complete questionnaires, giving a 100% response rate among those selected.

The research instrument was a structured questionnaire divided into three sections. Section 1 contains checklist questions on respondents' general information: gender, age, education

level, position level, and length of service. Section 2 examines factors influencing integrity and transparency in Khlong Tamru Subdistrict Municipality: leadership, organizational strategy, organizational culture, organizational structure, organizational work, and personnel attitudes, using a 5-point rating scale. Section 3 assesses integrity and transparency in municipal operations: performance of duties, budget utilization, exercise of authority, use of government assets, and addressing corruption issues, also using a 5-point rating scale. For Sections 2 and 3, the 5-point scale ranges from "Strongly Agree" (5) to "Strongly Disagree" (1).

Variable specification and operationalization

The conceptual variables derived from institutional theory and the literature review were operationalized as six independent variables and one dependent variable. Each variable was measured using multiple questionnaire items rated on a five-point Likert scale. A composite mean score was calculated for each variable, with higher scores indicating a higher perceived level of the corresponding construct. The six independent variables were leadership (X_1), organizational strategy (X_2), organizational culture (X_3), organizational structure (X_4), organizational work (X_5), and personnel attitudes (X_6). Integrity and transparency in municipal operations constituted the dependent variable (Y).

The dependent variable was operationalized with reference to the ITA framework of the Office of the National Anti-Corruption Commission (2024), covering duty performance, budget utilization, exercise of authority, use of government assets, and addressing corruption issues. The questionnaire items for these five domains were developed by the researchers with reference to this framework, rather than reproduced directly from the official IIT questionnaire. Three experts reviewed the items for alignment with the research objectives using the Index of Item–Objective Congruence (IOC).

For conceptual clarity, integrity concerns adherence to ethical standards in municipal operations, while transparency concerns the openness of information about those operations to scrutiny. In this study, integrity and transparency were operationalized together as a single composite score reflecting personnel's perceptions across the five domains described above. Transparency was not analyzed as a separate variable; therefore, the findings should be interpreted as associations with the combined measure. Table 1 presents the linkage between the theoretical concepts, operational variables, and variables entered into the regression model.

Table 1: Theoretical Dimensions, Study Variables, and Operational Definitions

Theoretical dimension	Conceptual variable	Regression code	Operational definition
Normative pillar	Leadership	X_1	Personnel's perceptions of the extent to which municipal executives demonstrate ethical conduct, fairness, openness, accountability, and transparent decision-making.
Regulative pillar	Organizational strategy	X_2	The extent to which organizational plans, policies, and strategic directions incorporate integrity, transparency, participation, and accountability.
Normative pillar	Organizational culture	X_3	Shared organizational values and norms that encourage honesty, ethical conduct, responsibility, and accountability.

Theoretical dimension	Conceptual variable	Regression code	Operational definition
Regulative pillar	Organizational structure	X_4	The clarity of roles, distribution of authority, coordination arrangements, and organizational mechanisms supporting accountable operations.
Regulative pillar	Organizational work	X_5	The extent to which municipal work is conducted through standardized procedures, documented decisions, data-based operations, and monitoring mechanisms.
Cultural-cognitive pillar	Personnel attitudes	X_6	Personnel's internalized beliefs and acceptance of honesty, responsibility, compliance with rules, and commitment to the public interest.
Institutional outcome	Integrity and transparency	Y	Personnel's perceptions of integrity and transparency in municipal operations across duty performance, budget utilization, exercise of authority, use of government assets, and anti-corruption practices.

The quality of the research instrument was developed and checked by testing the validity of the questionnaire as follows: Content validity was assessed by three experts using the Index of Item Objective Congruence (IOC) to ensure alignment with research objectives. Questions with IOC values approaching 1 indicated good validity, while those below 0.50 required revision. All questions achieved IOC values exceeding 0.50, confirming the questionnaire's consistency with research objectives.

Reliability was tested by administering the revised questionnaire to 30 individuals with similar characteristics to the target population but outside the actual sample. Cronbach's alpha coefficient yielded 0.956. Internal consistency was also assessed separately for each scale using data from the pilot sample of 30 respondents. Cronbach's alpha coefficients were .723 for leadership, .748 for organizational strategy, .716 for organizational culture, .721 for organizational structure, .723 for organizational work, .749 for personnel attitudes, and .920 for integrity and transparency.

All seven scales yielded alpha coefficients above .70 in the pilot sample, providing preliminary evidence of acceptable internal consistency, indicating high reliability and confirming the questionnaire's suitability for data collection. The assessment of content validity and the reliability coefficient of the questionnaire demonstrated that the instrument met good standards. This directly contributed to the accuracy of the collected data, the trustworthiness of the research results, and the applicability to other contexts. Since the instrument was thoroughly validated across both dimensions, it strengthened the academic foundation of the data collection and analysis processes, while also building confidence in the overall research conclusions.

Analysis of the data

After completing the distribution of the questionnaires, the researcher checked the completeness of the returned questionnaires and found that 140 complete questionnaires were received, yielding a 100% response rate among the 140 selected personnel. A supplementary post hoc power calculation was conducted for the overall multiple regression model with six study variables and 140 participants. Assuming an effect size of $f^2 = .15$ and a significance level

of α = .05, the estimated power was .941. This calculation concerns the overall model under the specified assumptions and does not establish the power for individual regression coefficients. The data analysis procedures were as follows.

Descriptive statistics for sample characteristics: Frequency and percentage were used to describe general characteristics of the sample. Factors influencing integrity and transparency in Khlong Tamru Subdistrict Municipality: Six factors were analyzed: leadership, organizational strategy, organizational culture, organizational structure, organizational work, and personnel attitudes. These were analyzed using descriptive statistics. Integrity and transparency in the operations of Khlong Tamru Subdistrict Municipality: This included performance of duties, budget utilization, exercise of authority, use of government assets, and addressing corruption issues. These factors were also analyzed using descriptive statistics.

Hypothesis testing: Factors affecting integrity and transparency in Khlong Tamru Subdistrict Municipality were analyzed using multiple regression analysis, with the significance level set at 0.05. Because the sample comprised 140 of the 180 eligible personnel (77.8%), a supplementary design-based regression analysis was conducted to account for sampling without replacement from a finite population.

The same outcome and six study variables were analyzed using Taylor-linearized standard errors with a finite population correction, specifying a population size of 180 and equal selection probabilities. Two-sided tests and 95% confidence intervals used 139 design degrees of freedom. The original ordinary least squares results were retained for comparison, while the supplementary analysis provided inference for the finite population of eligible municipal personnel.

Criteria for Interpretation: Mean scores were interpreted using five equal-width intervals of 0.80, calculated as (5−1)/5. The categories describe respondents' perceived levels of the measured constructs and are used solely for descriptive interpretation. They do not represent theoretically established thresholds or externally validated standards of organizational performance.

The interpretation criteria based on average scores are as follows:

4.21–5.00	Very high
3.41–4.20	High
2.61–3.40	Moderate
1.81–2.60	Low
1.00–1.80	Very low

Data collection

After receiving ethical approval for human research on June 24, 2025, the researcher collected data from July 1 to July 20, 2025.

Qualitative research method

In this study, the researcher employed in-depth interviews with key informants. The interviews were conducted using a purposive sampling method to select key informants, totaling nine individuals, as follows:

Group 1: Executive team of Khlong Tamru Subdistrict Municipality – 3 people
Group 2: Heads of municipal departments – 3 people
Group 3: Relevant personnel of Khlong Tamru Subdistrict Municipality – 3 people

The criteria for selecting key informants were: Being a direct supervisor responsible for overseeing the integrity and transparency operations of Khlong Tamru Subdistrict Municipality and holding the specified position at the time of providing information.

Research instrument

The qualitative research instrument used was a structured interview guide, developed by the researcher based on a review of the literature and relevant theoretical concepts.

Qualitative data analysis

Qualitative data obtained through in-depth interviews were analyzed using qualitative content analysis, which involves interpreting textual data through coding and categorization (Hsieh & Shannon, 2005). The researchers read the transcripts repeatedly to familiarize themselves with the data, coded passages relevant to the research objectives, and grouped codes of similar meaning into categories, which were then organized into themes that explained the quantitative findings.

Credibility was strengthened by comparing accounts across municipal executives, department heads, and relevant personnel for both convergence and divergence, verifying themes against the original transcripts, and supporting them with illustrative quotations.

Data collection

After receiving ethical approval for human research on June 24, 2025, the researcher first collected quantitative data from July 2 to July 13, 2025. After analyzing the factors affecting integrity and transparency in Khlong Tamru Subdistrict Municipality using multiple regression analysis, the researcher then conducted in-depth interviews to explore the underlying contextual explanations of these factors from July 22 to July 31, 2025.

Results

Quantitative findings

The following summarizes the results of the quantitative data analysis on integrity and transparency in the operations of Khlong Tamru Subdistrict Municipality. Table 2 presents the descriptive statistics for the five dimensions of perceived integrity and transparency in municipal operations.

Table 2: Descriptive Statistics for Perceived Integrity and Transparency in Municipal Operations

Dimension	Level of Integrity and Transparency			
	Mean	**SD**	**Level**	**Rank**
Performance of duties	4.37	0.53	very high	1
Budgetary utilization	4.30	0.55	very high	2
Power exercise	4.24	0.62	very high	4
Use of government property	4.28	0.59	very high	3
Corruption resolution	4.23	0.63	very high	5
Overall	**4.28**	**0.54**	**very high**	

The data in Table 2 show that the overall level of integrity and transparency in the operations of Khlong Tamru Subdistrict Municipality was at a very high level ($\bar{x}$ = 4.28, *SD* = 0.54). When examining each aspect individually, the results were as follows: duty performance ($\bar{x}$ = 4.37, *SD* = 0.53), budget utilization ($\bar{x}$ = 4.30, *SD* = 0.55), use of government assets ($\bar{x}$ = 4.28, *SD* = 0.59), power exercise ($\bar{x}$ = 4.24, *SD* = 0.62), and anti-corruption problem-solving ($\bar{x}$ = 4.23, *SD* = 0.63), respectively. The analysis of factors affecting integrity and transparency in Khlong Tamru Subdistrict Municipality was conducted using multiple regression analysis.

Table 3 presents the analysis of variance results for the multiple regression model examining factors associated with perceived integrity and transparency.

Table 3: Analysis of Variance for the Multiple Regression Model of Perceived Integrity and Transparency

	df	***SS***	***MS***	***F***	***p value***
Regression	6	36.115	6.019	165.061	$p < .001$
Residual	133	4.850	0.036		
Total	139	40.965			

The data in Table 3 show that the overall regression model was statistically significant, F(6, 133) = 165.061, $p < .001$, indicating that there is at least one factor that can statistically significantly predict perceived integrity and transparency in Khlong Tamru Subdistrict Municipality. Table 4 presents the multiple regression coefficients, statistical significance, and multicollinearity diagnostics for the six study variables.

Table 4: Multiple Regression Coefficients for Factors Associated With Perceived Integrity and Transparency

Predictor Variable	***b***	**SE**	**β**	***t***	***p value***	Tolerance	**VIF**
Constant	-0.043	0.142		-0.307	.760		
Leadership factors (X_1)	0.106	0.047	0.118	2.258*	.026	.328	3.051
Organizational strategy factors (X_2)	0.084	0.047	0.095	1.768	.079	.311	3.210
Organizational culture factors (X_3)	0.080	0.063	0.080	1.262	.209	.220	4.549
Organizational structure factors (X_4)	0.005	0.060	0.005	0.086	.931	.244	4.096
Organizational work factors (X_5)	0.415	0.067	0.421	6.208**	.000	.194	5.168

Predictor Variable	*b*	SE	β	*t*	*p value*	Tolerance	VIF
Personnel Attitude factors (X_6)	0.317	0.071	0.303	4.462**	.000	.193	5.191

*Note: R = .939, R^2 = .882, Adjusted R^2 = .876, Standard error of the estimate = .19096, **p < .01, *p < .05*

The data in Table 4 show that the analysis using the simultaneous-entry multiple regression generated the following findings. Tolerance values ranged from .193 to .328, and VIF values ranged from 3.051 to 5.191. All study variables met the screening criteria of tolerance > .10 and VIF < 10, suggesting no severe multicollinearity. The factor of organizational work (X_5) had coefficients of b = 0.415, β = 0.421, t = 6.208, $p < .01$, indicating a positive influence and the largest standardized regression coefficient. The personnel attitude factor (X_6): b = 0.317, β = 0.303, t = 4.462, $p < .01$, showed a positive influence and statistical significance. The leadership factor (X_1): b = 0.106, β = 0.118, t = 2.258, $p = .026$, was positively associated with integrity and transparency. The organizational strategy factor (X_2): b = 0.084, β = 0.095, t = 1.768, $p = .079$, had no significant influence. The organizational culture factor (X_3): b = 0.080, β = 0.080, t = 1.262, $p = .209$, had no significant influence. The organizational structure factor (X_4): b = 0.005, β = 0.005, t = 0.086, $p = .931$, had no significant influence.

The raw score equation can be written as:

$$Y' = -0.043 + 0.106X_1 + 0.084X_2 + 0.080X_3 + 0.005X_4 + 0.415X_5 + 0.317X_6$$

R^2 = 0.882, meaning that all six independent variables together explain 88.2% of the variance in the dependent variable. However, this value should be interpreted cautiously because all study variables and the outcome were measured using the same questionnaire, from the same respondents, at one point in time. Therefore, the value indicates a joint statistical association within this sample and should not be interpreted as evidence that the study variables causally explain 88.2% of integrity and transparency. In the conventional ordinary least squares analysis, organizational work, personnel attitudes, and leadership were significantly associated with perceived integrity and transparency. Organizational work had the largest standardized coefficient, followed by personnel attitudes and leadership.

The supplementary finite-population analysis is presented in Appendix 1. The regression coefficients and R^2 remained unchanged. Leadership, organizational work, and personnel attitudes were statistically significant in both analyses. Organizational strategy ($p < .001$) and organizational culture ($p = .001$) were additionally significant in the design-based analysis, whereas organizational structure remained nonsignificant ($p = .785$). Thus, significance conclusions for strategy and culture differed between conventional ordinary least squares inference and design-based inference for the finite population.

Qualitative findings

The qualitative findings help explain the three statistically significant study variables identified in the conventional regression analysis. Organizational work had the largest standardized coefficient (β = .421); interview accounts suggested that clear procedures, documentation, and monitoring made municipal operations more transparent and less dependent on personal discretion. Personnel attitudes (β = .303) were explained through accounts emphasizing internalized honesty and awareness of the consequences of misconduct for the community. Leadership (β = .118) was explained through ethical role modeling,

fairness, and openness to scrutiny, which informants described as encouraging honest conduct. These accounts provide contextual explanations of the statistical associations rather than evidence of causal relationships.

Organizational work practices

A key reason why human resources management can lead to integrity and transparency is the presence of clear systems that are standards- and data-based, reducing reliance on discretion, and supported by internal and external monitoring mechanisms. When the system is strong, personnel are guided to work straightforwardly; however, if it is weak or dependent on personal relationships, vulnerabilities to corruption can easily arise. The following excerpts of the in-depth interviews speak to this principle.

Informants agreed that work systems with clear structures, standards, and monitoring mechanisms are crucial factors promoting integrity and transparency. M1 stated: "*A work system with complete documentation and accessible for inspection is a tool for building confidence*" (M1, interview, July 2025). This helps reduce opportunities for concealment and encourages careful work, as M2 emphasized: "*We implemented a digital system to make the approval process more transparent*" (M2, interview, July 2025). As far as reducing gaps for improper use of authority, M3 noted: "*Having a Standard Operating Procedure (SOP) helps personnel understand their duties and reduces ambiguity in their work*" (M3, interview, July 2025).

However, F1 observed: "*Some systems in the municipality still rely primarily on individual decision-making, which sometimes lacks clear criteria*" (F1, interview, July 2025), reflecting vulnerabilities from personal discretion. F2 warned: "*Without a strong internal monitoring system, misconduct may be overlooked*" (F2, interview, July 2025). F3 emphasized social oversight, stating: "*Providing transparent progress reports to the public should be done continuously*" (F3, interview, July 2025). S3 stressed: "*A transparent work system must be based on data, not just personal relationships*" (S3, interview, July 2025), reflecting the shift from a patronage-based system toward one grounded in verifiable data.

Personnel attitudes toward integrity

Attitudes that affect integrity and transparency are rooted in internal cultivation, early-stage instillation, and awareness of impacts on the collective. At the same time, they face challenges from negative attitudes that must be addressed. If managed effectively, the organization can build a transparent and sustainable culture, as illustrated by the excerpts from the in-depth interviews below.

Interview data reflected that personnel attitudes are a key factor shaping behavior and are closely linked to integrity and transparency. When personnel have confidence in doing what is right, respect the rules, and understand the broader impact, it leads to actions consistent with long-term ethics. In the words of key informant M1: "*Transparency must start from within. If the attitude is good, even when no one is watching, they will not do wrong*" (M1, interview, July 2025), highlighting that transparency must arise from an internal belief foundation, not just external control.

M2 emphasized: "*We must encourage the new generation to understand the value of honesty*" (M2, interview, July 2025), pointing to the importance of instilling moral values from the outset.

M3 added: "*A positive attitude is the foundation of a good organizational culture*" (M3, interview, July 2025), indicating that positive attitudes influence overall organizational culture.

However, F1 expressed concern, "*Some people think small-scale cheating is acceptable, which is an attitude that needs adjustment*" (F1, interview, July 2025), reflecting obstacles that undermine ethical standards. F2 emphasized social awareness: "*If they understand that transparency affects the collective, they will act accordingly*" (F2, interview, July 2025). F3 confirmed: "*Attitude is associated with behavior, not rules alone*" (F3, interview, July 2025). S1 warned, "*Some people repeatedly do wrong because they think no one knows. This kind of attitude is dangerous*" (S1, interview, July 2025), highlighting attitudes that lead to repeated misconduct. Meanwhile, S3 suggested: "*Ethical attitudes should be instilled from the time employees start work*" (S3, interview, July 2025), emphasizing the importance of laying a moral foundation from the beginning of employment.

Leadership and ethical governance

The behavior and example set by leaders determine the direction, standards, and organizational climate. When leaders adhere to correctness, transparency, and fairness, personnel are encouraged to act rightly, and the organization develops a stable and sustainable culture of integrity. The following excerpts from the in-depth interviews speak to this point.

Interview data revealed that leaders play a critical role in shaping direction and moral culture. Their attitudes and behavior directly influence the atmosphere of transparency and integrity. When leaders are fair, open, and adhere to good governance principles, personnel feel confident, are willing to speak up, and perform their duties honestly. M1 stated: "*A leader's behavior is like a mirror reflecting the organization. If we uphold correctness, subordinates will follow suit*" (M1, interview, July 2025), highlighting that leaders serve as role models for personnel behavior. M2 added: "*Executives' work must be transparent, verifiable, and willing to accept differing opinions*" (M2, interview, July 2025), reflecting the necessity for leaders to establish open and auditable systems. M3 noted: "*Building trust in the organization starts with the executives. Using good governance principles in decision-making is very important*" (M3, interview, July 2025), indicating that trust stems from the leaders' moral attitude and decisions.

F1 emphasized: "*Leaders set the direction. If they manage with fairness, others will not dare to do wrong*" (F1, interview, July 2025), reinforcing that leadership fairness governs personnel behavior throughout the system. However, F2 highlighted a negative aspect: "*Sometimes leaders who are not fair cause subordinates to lose motivation and choose to stay silent*" (F2, interview, July 2025), pointing to negative effects where personnel self-censor and refrain from speaking up.

F3 stated: "*The role of executives is to create opportunities for oversight, and support those who dare to voice their opinions*" (F3, interview, July 2025). S2 observed: "*When executives demonstrate the importance of transparency, we feel we are in a trustworthy organization*" (S2, interview, July 2025), showing that leaders' actions influence perception of credibility and the work environment. Finally, S3 concluded: "*Good executives must not fear criticism and should encourage everyone to speak up about what is right*" (S3, interview, July 2025), reflecting the need for leaders to be open-minded, accept differing opinions, and create space for positive expression. The interview accounts included both favorable views and critical observations. Informants raised concerns about reliance on individual discretion, acceptance of minor misconduct, and the possibility

that unfair leadership could discourage staff from speaking up. These accounts suggest that the interviews were not uniformly positive. However, they do not rule out social desirability bias or reluctance to criticize the municipality, as all interviewees were internal personnel.

Discussion

As shown in Table 4, organizational work, personnel attitudes, and leadership were significantly associated with integrity and transparency. These findings guide the following discussion of how work systems, internalized ethical beliefs, and leadership practices support transparent municipal administration. However, the qualitative findings complicate this positive quantitative picture. Although the overall mean was high (4.28 out of 5), F1 reported that some municipal work systems still relied on individual decisions without clear criteria and expressed concern about the acceptance of minor misconduct. F2 also raised the possibility that unfair leadership could discourage staff from speaking up. These accounts suggest that favorable overall perceptions can coexist with weaknesses in work procedures and ethical practices. The positive statistical associations should therefore not be interpreted as evidence that these weaknesses are absent or that integrity and transparency are consistently achieved across all municipal operations.

Organizational strategy and transparency

Organizational strategy was not significantly associated with perceived integrity and transparency ($\beta = .095$, $p = .079$). Although strategic management can strengthen local governance and accountability (Demir et al., 2023; Pandisha, 2024), strategy may have limited explanatory power in this municipality because plans are shared across personnel. Its contribution may operate indirectly through work systems and leadership.

Organizational culture and integrity

Organizational culture was positively but not significantly associated with perceived integrity and transparency ($\beta = .080$, $p = .209$). Studies emphasize that ethical culture and transparent communication support integrity (Thelen & Formanchuk, 2022; Zahari et al., 2024). However, shared norms in this municipality may have produced variation among respondents, while culture may operate indirectly through attitudes and leadership.

Organizational structure and accountability

Organizational structure was not significantly associated with perceived integrity and transparency ($\beta = .005$, $p = .931$). Prior research links organizational arrangements and ethical working conditions with public-sector outcomes (Araújo & Tejedo-Romero, 2016; Suebvises, 2024). In this municipality, formal structures may already be established and similar across personnel, making routine practices more relevant than structural differences.

Organizational work and transparency

The positive association between organizational work and perceived integrity and transparency in Khlong Tamru Subdistrict Municipality reveals that ethical governance is not merely a behavioral preference of personnel but an institutional outcome shaped by systems, structures, and leadership norms. This insight resonates with Ndou and Agbenyegah (2022), who explained that personnel integrity becomes sustainable only when embedded within organizational routines that promote openness and accountability. In this study, personnel performance grounded in honesty, fairness, and responsibility functioned as a structural driver of transparency. Rather than viewing individual integrity as an independent trait, the results support a systems-based theoretical perspective in which ethical outcomes emerge from coherent work processes, institutional incentives, and role-model leadership (Jaiyen et al., 2020).

The findings align closely with Shahzad et al. (2025), whose framework outlines integrity, fairness, accountability, and transparency as mutually reinforcing principles. Khlong Tamru Subdistrict Municipality appears to operationalize these principles by formalizing work standards, documenting processes, and anchoring decisions in evidence. This reflects the broader theoretical shift in public administration from traditional hierarchical control toward institutionalized integrity systems, where procedures guide ethical behavior more reliably than personal judgment. The municipality's experience reinforces the argument that good governance must be "designed," not merely "expected."

Leadership plays a central role in this institutional design. Khaltar and Moon (2020) emphasize that leaders who embody correctness and accountability foster ethical climates where employees feel compelled to uphold moral standards. The findings show similar dynamics in Khlong Tamru: when executives act as ethical role models, they generate cultural alignment, strengthen organizational cohesion, and shape employees' commitment to honesty. Leadership here functions as a normative signal that shapes behavior through modeling, legitimacy, and expectations. This supports the idea that transparent local governance requires both structural rules and moral exemplars.

The municipality's emphasis on standardized work systems provides further theoretical grounding. By reducing discretionary authority through clear procedures, documentation, and data-based decision-making, these work processes may help reduce opportunities for bias, favoritism, or misuse of power. This corresponds with Efunniyi et al. (2024), who argued that structured monitoring mechanisms guide personnel toward honest performance and strengthen accountability. The study's findings that monitoring both internal and external improves operational transparency mirror Sari and Muslim's (2023) conclusion that diverse audit mechanisms enhance public confidence. Together, these insights support an institutionalist understanding of integrity: ethical conduct is more likely where systems and supervision create predictable expectations.

Schnackenberg et al.'s (2021) dimensions of transparency disclosure, clarity, and accuracy offer a conceptual lens for interpreting the interview accounts concerning documentation and verifiable information. However, these dimensions were not directly measured in this study. The findings therefore do not establish whether the municipality meets these dimensions, but suggest an avenue for future research using separate measures of transparency. The finding that organizational work has the largest standardized coefficient ($\beta = 0.421$)

underscores a theoretical claim: transparency is an institutional product rather than a moral aspiration alone.

In the Thai context, this represents a shift away from patronage-based discretion toward standardized, data-driven accountability, consistent with the Office of the National Anti-Corruption Commission's (2024) Integrity and Transparency Assessment (ITA). Khlong Tamru Subdistrict Municipality thus offers a practical model showing how formalized procedures, ethical leadership, and robust monitoring can jointly produce institutional integrity. The case contributes to theoretical advancement by demonstrating how local-level bureaucratic systems can embed integrity structurally, reflecting a hybrid model of cultural ethics and procedural governance.

Personnel attitudes and integrity

The finding that attitudes significantly affect integrity and transparency in Khlong Tamru Subdistrict Municipality highlights that ethical governance is anchored in the cognitive and emotional orientations of public personnel. Attitudes operate as a psychological filter shaping how personnel interpret rules, respond to ethical dilemmas, and enact their duties. Personnel who internalize honesty, fairness, and responsibility tend to naturally translate these values into transparent and accountable behavior. This supports Guo (2022), whose study demonstrated that positive work attitudes are directly associated with ethical decision-making and transparent conduct. In Khlong Tamru, personnel with positive attitudes reported stronger perceptions and openness to scrutiny, indicating that attitudes may serve as a cognitive foundation for principled public service.

The findings also reinforce Bakar et al. (2022), who argued that when attitudes are grounded in good governance values, personnel are more likely to uphold honesty and integrity even under pressure. This psychosocial perspective suggests that attitudes not only influence behavior but also build a psychological shield against unethical temptations. Such attitudes create what may be termed "ethical resilience," enabling personnel to maintain moral conduct even in environments where opportunities for misconduct exist. The municipality's experience shows that positive attitudes cultivate a sustainable ethical climate broader than formal rules alone can produce.

The interview accounts suggest three possible influences on personnel attitudes: organizational cultivation, early value instillation, and awareness of collective impact. Continuous moral and ethical training within the organization helps embed shared values, shaping personnel attitudes over time. Early value instillation during recruitment and orientation provides a moral anchor that guides behavior throughout public service careers.

Awareness of collective impacts ensures that personnel view their actions as associated with citizens' and community welfare rather than isolated tasks. These processes align with Thammajaroen (2020), who emphasized that value instillation and culture-building significantly enhance organizational integrity and transparency. Similarly, Saleem et al. (2020) found that instilling values at early stages of employment fosters socially responsible attitudes that persist over time. More broadly, public administration literature emphasizes that ethical values among personnel can support integrity and transparency in public organizations. In the present study, this perspective helps interpret the association between personnel attitudes and perceived integrity and transparency. However, the study does not make a cross-national comparison.

With attitude emerging as the second strongest predictor (β = 0.303), the evidence suggests that ethical governance in local administration cannot rely solely on monitoring systems or procedural safeguards. Interviews show that personnel with strong civic values and moral upbringing resist minor corruption and adhere to ethical standards, a finding consistent with Guo (2022), who noted that moral identity reinforces ethical dedication when accompanied by perceived institutional transparency. This perspective underscores the importance of developing "attitudinal capital" within public organizations. Structured ethics programs, mentoring systems, and values-based awareness campaigns can strengthen internal moral motivation, allowing transparency to be sustained even when formal oversight is limited. This aligns with Bakar et al. (2022), whose research found that durable transparency arises when self-governance and ethical judgment surpass compliance motivated solely by external pressure. Overall, the findings suggest that attitudes serve as a core internal driver of integrity and transparency, demonstrating that ethical governance emerges not only from systems and regulations but also from deeply rooted personal values cultivated over time.

Leadership and ethical governance

The finding that leadership significantly influences integrity and transparency in Khlong Tamru Subdistrict Municipality underscores the theoretical argument that ethical governance is shaped not only by systems and procedures but by the behavioral cues and normative signals sent by leaders. Administrative and political executives operate as "organizational tone-setters," shaping expectations, modeling conduct, and embedding values within everyday decision-making. Leaders who demonstrate vision, integrity, and transparency function as catalysts for shaping personnel behaviors, echoing Araújo and Tejedo-Romero (2016), who found that executive commitment and political support directly enhance municipal integrity and transparency. In this sense, leadership is not merely positional authority but an institutional force that shapes cultural norms and organizational ethics.

The findings also correspond with Toleikienė et al. (2022), who argued that municipal executives form a dual mechanism of ethical reinforcement: administrative executives manifest ethical principles in daily operations, while political executives build supportive structures that institutionalize those principles. This duality appears clearly in Khlong Tamru. Administrative executives act as practical role models whose behavior personnel observe and emulate. Meanwhile, political executives reinforce these behaviors through rules, mandates, and governance structures. Ngubane (2021) further argued that strong leadership capacity enhances ethical climates and promotes good governance. The evidence from this study supports his claim: executives who possess both managerial skills and ethical orientation create organizational environments where transparency becomes a habitual practice rather than a procedural requirement.

More deeply, the influence of executives arises from three interconnected mechanisms: ethical modeling, psychological safety, and fairness in managerial decisions. When executives consistently uphold correctness and transparency, personnel internalize these norms and gain confidence to enact them. This behavioral contagion aligns with Al Halbusi et al. (2021), who found that leaders committed to transparency and fairness inspire morally grounded actions among subordinates. Interview accounts suggest that ethical role modeling may encourage personnel to express concerns, admit mistakes, and act honestly even under pressure. This supports Alhaidan (2025), who showed that ethical leadership fosters employees' ethical behavior through perceptions of fairness and moral consistency.

Fair resource allocation, unbiased performance evaluation, and transparent communication further strengthen institutional trust. Khlong Tamru's executives who exhibit such fairness embed an ethical culture that is stable, predictable, and resistant to corrupt influences. These findings suggest that leadership works not only through direct supervision but through shaping the moral architecture of the organization. Effective leadership thus becomes a structural mechanism for sustaining integrity.

Although leadership exhibited a smaller positive standardized association ($\beta = 0.118$), qualitative data reaffirm its catalytic role. Ethical leaders serve as moral exemplars whose behaviors signal the expected ethical standards of the entire organization (Araújo & Tejedo-Romero, 2016; Toleikienė et al., 2022). Their commitment reduces information asymmetry, builds mutual trust, and enhances transparency. In Southeast Asian bureaucratic contexts, where hierarchical distance and deference to authority often discourage criticism, such leadership is transformative. Leaders who welcome scrutiny, protect whistleblowers, and practice fairness engage in "ethical signaling" that bridges formal structural controls with informal organizational culture.

Overall, the findings illustrate that executives in Khlong Tamru Subdistrict Municipality serve as pivotal agents in shaping integrity and transparency. Their adherence to correctness and transparency is evident. Strengthening leadership capacity, fostering ethical modeling, and ensuring fairness in managerial systems should therefore be prioritized to sustain an ethical and transparent municipal administration. The quantitative and qualitative findings demonstrate that the three institutional pillars contribute to integrity and transparency through distinct but complementary mechanisms. Organizational work, which had the strongest statistical association with integrity and transparency ($\beta = 0.421$, $p < .01$), represents the practical enactment of the regulative pillar. Interview evidence concerning standardized operating procedures, documented decisions, digital approval systems, data-based operations, and internal and external monitoring explains how formal institutional controls become embedded in everyday work. The qualitative findings therefore do more than confirm the regression result; they show that the regulative pillar becomes consequential when formal requirements are translated into observable and auditable practices.

Personnel attitudes, the second strongest predictor ($\beta = 0.303$, $p < .01$), reflect the cultural-cognitive pillar because they concern beliefs about honesty and appropriate conduct that personnel have internalized. Interview statements emphasizing ethical behavior even when no one is watching and the early cultivation of honesty illustrate how transparency can become taken for granted as an appropriate way of working. Leadership ($\beta = 0.118$, $p < .05$), in turn, represents a normative mechanism through which executives model fairness, openness, and accountability. Although its unique statistical association was smaller, the qualitative evidence suggests that leadership performs a complementary role by legitimizing formal procedures, communicating ethical expectations, and creating conditions in which personnel feel able to express concerns.

The nonsignificant results for organizational strategy, organizational structure, and organizational culture are also theoretically informative. Within this sample and after the other study variables were statistically controlled, these factors did not explain additional variance in integrity and transparency. This pattern may indicate a distinction between the formal presence of institutional arrangements and their enactment in organizational practice. Strategies, structures, and stated cultural values may have limited explanatory value unless they are implemented through routine work systems, internalized as ethical attitudes, and reinforced through leadership behavior. However, because the study uses cross-sectional

self-reported data from one municipality, this interpretation should be regarded as context-specific rather than evidence of a definitive causal mechanism.

The study therefore extends existing knowledge by demonstrating that the institutional foundations of integrity and transparency are not equally influential. Its contribution lies in identifying the relative importance of enacted work systems, internalized ethical attitudes, and normative leadership and in explaining how these mechanisms operate together in municipal administration. Rather than merely confirming that organizational factors matter, the findings suggest that integrity and transparency depend on the conversion of formal institutional arrangements into routine, accepted, and leadership-supported practices.

Viewed through institutional theory, the findings indicate that the three institutional pillars did not contribute equally to integrity and transparency. Organizational work, representing the implementation of the regulative pillar in everyday operations, was the strongest predictor. Personnel attitudes demonstrate the importance of the cultural-cognitive pillar, whereas leadership reflects the normative guidance provided by ethical role models. By contrast, organizational strategy, structure, and culture were not statistically significant after the other variables were considered. This suggests that the formal presence of strategies, structures, or stated cultural values may be insufficient unless they are translated into routine work practices, internalized by personnel, and reinforced through leadership behavior. The study therefore extends institutional theory by showing how formal, normative, and cultural-cognitive elements operate with different degrees of influence within a high-performing Thai local government (Scott, 2014).

Broader governance implications for Thailand and ASEAN

Studies in Southeast Asia highlight the critical role of ethical leadership in strengthening governance. Molina et al. (2023) found that in Indonesia, leaders with ethics and integrity foster a transparent organizational culture, reduce corruption, and build trust in organizations and society (Hasin et al., 2021; Mulia et al., 2024; Zaitul et al., 2023). Similarly, Nafi and Kamaluddin (2019) explained that integrity and ethics systems in Malaysian public organizations promote accountability and transparency, with ethical leaders serving as role models who cultivate an integrity-focused organizational culture.

These findings hold significant implications for local government administration in Southeast Asia, which faces pressures from economic interests, patronage networks, and digital transformation. The Khlong Tamru Municipality case demonstrates that integrating three components—system integrity, attitudinal integrity, and ethical signaling—serves as a crucial mechanism for actualizing Good Governance principles. This integration establishes a solid foundation for developing efficient and trustworthy public sector organizations.

Beyond internal outcomes, integrity and transparency may strengthen citizen trust by making public decisions more open, predictable, and accountable, fostering greater participation in monitoring, consultation, and local decision-making. The three mechanisms identified here—system integrity, attitudinal integrity, and ethical signaling—may therefore carry broader implications for the relationship between local government and citizens.

Conclusion

The study found that personnel at Khlong Tamru Subdistrict Municipality reported very high perceived integrity and transparency, with the highest score in the *duty performance* dimension. Multiple regression analysis identified the following three key factors associated with integrity and transparency, in order of influence: Organizational work factor – the most influential, due to clear systems, standards- and data-based operations, reduced reliance on personal discretion, and strong monitoring mechanisms. Attitude factor – shaped by internal cultivation within the organization and instilling values from the outset. Leadership factor – leaders who uphold correctness and fairness encourage personnel to confidently follow ethical principles.

Recommendations for application of the research findings

The following recommendations are informed by the statistical associations and interview accounts identified in this study. The proposed policy measures were not directly evaluated; their suitability and effectiveness should therefore be assessed in each local context before wider implementation.

The municipality should develop and improve work systems with a clear structure, using standards and data as the basis for decision-making. Comprehensive operational manuals should be created, digital systems implemented to enhance transparency, and strong internal and external monitoring mechanisms established to reduce reliance on personal discretion and minimize opportunities for corruption.

Continuously cultivate an organizational culture that emphasizes integrity and ethics. Instill values of honesty and integrity from the start of employment, and raise awareness of the impact of work on the public and society, so that personnel develop a positive attitude toward ethical and transparent operations.

Develop both administrative and political executives to serve as good role models who uphold correctness, transparency, and fairness. Encourage executives to apply good governance principles in decision-making, provide opportunities for oversight, and listen to differing opinions to create a psychologically safe environment that motivates personnel to follow ethical principles.

Apply the knowledge from this study to other local government organizations by integrating all three key factors. Establish clear strategic plans, continuously monitor and evaluate results, and create mechanisms for inter-agency learning and knowledge exchange to enhance integrity and good governance across Thailand.

Combine internal control units, risk-based internal audits, and cross-department spot checks with external mechanisms: citizen audit forums, open dashboards (disclosure, clarity, accuracy), and periodic third-party reviews mapped to ITA dimensions. Publish corrective-action trackers with deadlines and owners. This mixed oversight reduces information asymmetry, boosts trust, and sustains accountability loops.

The municipality should incorporate positive attitude development into both new employee orientation and annual performance appraisal processes to cultivate and preserve an organizational culture of honesty and integrity.

Strengthen citizen oversight and public involvement in municipal governance through: Quarterly public accountability forums, an online complaint and tracking system, and a citizen ethics committee providing independent feedback.

Limitations

This study also has several limitations. All study variables and the outcome were measured through the same questionnaire, from the same respondents, at one time. This design creates the possibility of shared-method bias and social-desirability bias. In addition, respondents who perceived the municipality as transparent may have evaluated the municipality's work systems, leaders, and their own ethical attitudes more positively. Therefore, the observed associations and the high R^2 value may partly reflect a general positive evaluation tendency rather than independent relationships between the constructs. These limitations should be considered when interpreting the regression results.

This study focuses on a single high-performing local government, Khlong Tamru Subdistrict Municipality, which was purposively selected because it had achieved excellent integrity and transparency ratings for two consecutive years. Its institutional conditions may differ substantially from those of other municipalities. Accordingly, the findings should be interpreted as context-specific evidence and should not be generalized to all Thai local governments. Comparative studies across municipalities with different performance levels are therefore necessary to assess the transferability of these findings.

The municipality's high ITA scores offer useful context but should not be taken as independent proof of genuine integrity or exceptional performance. The study's dependent variable captures personnel's perceptions of integrity and transparency, not the ITA score itself. Both the questionnaire respondents and interview informants were internal municipal personnel. The study did not include a systematic assessment of municipal documents or perspectives from citizens, service users, or independent external assessors. Consequently, the findings reflect internal perceptions and accounts rather than an independent assessment of transparency in practice. Future research should combine internal perspectives with documentary evidence and external assessments.

Without a comparison against lower-scoring municipalities, the study cannot pinpoint what is actually associated with high ITA scores. All six study variables and the outcome were measured using the same questionnaire, from the same respondents, at a single point in time. This design may introduce common method bias and social desirability bias, potentially inflating the observed associations and explained variance (R^2 = .882). The extent of these biases was not assessed. Personnel may also have felt pressure to evaluate their employer positively or hesitated to express critical views, potentially resulting in overly favorable ratings. This possibility was not directly assessed and should be considered when interpreting the findings. The findings should therefore be interpreted as associations among personnel's self-reported perceptions rather than causal relationships. Future research should use multiple data sources and collect study variables and outcomes at different time points.

The scales may also overlap in their emphasis on honesty, ethical conduct, and accountability. Although the constructs were conceptually distinguished, discriminant validity was not assessed. This potential overlap may partly account for the strong associations and high explained variance. Future research should refine the measures and assess their discriminant validity.

Although the sample covered 140 of the 180 eligible personnel (77.8%), this high sampling fraction does not establish representativeness beyond the municipality. The supplementary finite population correction accounts for sampling uncertainty within this defined population; it does not correct measurement error, common method bias, or social desirability bias. The resulting design-based inference therefore concerns the 180 eligible personnel in Khlong Tamru Subdistrict Municipality at the time of the study.

Recommendations for future research

Future research should compare other subdistrict municipalities with varying levels of integrity and transparency ratings, or extend the study to other types of local government organizations, such as subdistrict administrative organizations, town municipalities, or city municipalities. This would allow examination of differences in factors influencing integrity and transparency across diverse contexts, enabling the development of broader and more adaptable guidelines suitable for organizations with different characteristics.

Future studies should incorporate the perspective of citizens as service recipients to assess perceptions and satisfaction regarding organizational integrity and transparency, providing a more comprehensive picture. Additionally, longitudinal studies should be conducted to track changes in factors and outcomes over several years, helping to understand the dynamics and sustainability of integrity and transparency within local government organizations over time.

Ethical considerations

The researchers obtained informed consent from participants, clarified their rights, including the option to participate and refuse to answer questions voluntarily, and ensured that there would be no adverse impacts. They received approval of the research protocol, as per Human Research Ethics Certification (IRB4-193/2568) on June 24, 2025, from Burapha University.

Acknowledgments

The researchers would like to thank the Faculty of Political Science and Law at Burapha University for its support of this research. This article is part of the research titled *Factors Affecting Morality and Transparency in the Operations of Khlong Tamru Subdistrict Municipality.*

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Appendix

Appendix 1: Comparison of Conventional and Finite-Population Regression Results

Predictor	b	Original OLS p	Design-based SE with FPC	95% CI for b	Design-based p
Constant	−0.0434	.760	.0717	[−.1852, .0983]	.546
Leadership	.1062	.026	.0157	[.0751, .1373]	< .001
Organizational strategy	.0837	.079	.0172	[.0498, .1176]	< .001
Organizational culture	.0799	.209	.0243	[.0320, .1279]	.001
Organizational structure	.0052	.931	.0190	[−.0323, .0427]	.785
Organizational work	.4147	< .001	.0348	[.3458, .4835]	< .001
Personnel attitudes	.3170	< .001	.0360	[.2457, .3882]	< .001

Note: n = 140; N = 180; sampling fraction = 77.8%. b = unstandardized regression coefficient; OLS = ordinary least squares; SE = standard error; FPC = finite population correction; CI = confidence interval. Design-based standard errors were estimated using Taylor linearization under simple random sampling without replacement, with equal selection probabilities. Confidence intervals and two-sided p values were calculated using 139 design degrees of freedom. R^2 = .882.