

Commitment Without Transformation: A Grounded Theory of Integrity Zone Reform in Eastern Indonesia

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Abstract

Despite sustained political support and years of organizational investment, many Integrity Zone (ZI) initiatives in Indonesia continue to struggle to achieve their intended anti-corruption and governance outcomes. Existing research predominantly explains reform success and failure through factor-based variables such as leadership, commitment, capacity, and innovation, providing limited understanding of why reform efforts often remain ineffective even when these conditions are present. This study develops a grounded theoretical explanation for this paradox. Using a constructivist grounded theory approach, in-depth interviews were conducted with fifteen actors involved in Integrity Zone implementation within the Government of Gorontalo Province, Indonesia. Data were analyzed through iterative cycles of initial, focused, and theoretical coding, supported by constant comparison and theoretical integration. The analysis shows that Integrity Zone implementation was characterized by leadership engagement, organizational commitment, innovation initiatives, compliance management, and formal implementation structures. However, these efforts did not consistently translate into institutionalized integrity practices or measurable governance transformation. The study identifies a core category, commitment without transformation, which describes organizations that consistently demonstrate commitment to reform yet fail to embed integrity values into routine organizational behavior. Unlike reform decoupling, which emphasizes the separation between formal policy adoption and organizational practice, this concept explains how organizational commitment itself may become institutionalized while failing to generate enduring behavioral and governance transformation. This condition is reproduced through three interrelated mechanisms: performative enactment, compliance-oriented implementation, and structural discontinuity. The study contributes to public administration and anti-corruption scholarship by extending institutional accounts of reform decoupling beyond symbolic adoption and showing how evaluation systems may inadvertently reinforce the gap between reform activities and governance outcomes. Rather than offering universally generalizable conclusions, the findings provide an analytically transferable explanation of Integrity Zone implementation in the Indonesian provincial government context. The findings suggest that strengthening integrity reform requires evaluation systems that prioritize the institutionalization of integrity-oriented behaviors, organizational learning, and long-term governance outcomes over procedural compliance.

Keywords: Anti-corruption reform; Bureaucratic reform; Commitment without transformation; Integrity zone; Institutional change

Introduction

Public sector integrity reform has become a central preoccupation of governments and international development institutions over the past three decades. Across diverse political and institutional contexts, governments have invested heavily in anti-corruption programs, accountability mechanisms, and public sector modernization initiatives designed to strengthen governance, improve public trust, and curtail opportunities for corruption

([Mungiu-Pippidi, 2015](#); [Rothstein, 2011](#)). These reform investments have been accompanied by the proliferation of formal evaluation frameworks, integrity assessment tools, and performance-based recognition systems intended to incentivize compliance and monitor reform progress ([OCDE, 2017](#)). Yet despite sustained institutional investment and well-designed formal frameworks, many reform programs fail to generate the substantive behavioral and organizational changes they were designed to achieve. Formal compliance with reform requirements frequently coexists with persistent governance weaknesses, raising a fundamental and unresolved question in the public administration literature: why do integrity reforms so often produce limited substantive outcomes even when institutional conditions appear favorable? This paradox is particularly evident in integrity reform programs where organizations frequently demonstrate visible commitment to reform while governance outcomes remain largely unchanged. The persistence of reform activity alongside limited institutional transformation motivates the central question examined in this study.

Existing scholarship on reform implementation has advanced a range of explanations for this phenomenon, emphasizing variables such as leadership commitment, organizational culture, resource availability, performance management systems, and institutional pressures ([Andrews, 2013](#); [Christensen & Lægreid, 2007](#); [Lodge & Wegrich, 2014](#)). Institutional theory, in particular, has drawn attention to the decoupling of formal structures from organizational practice, whereby organizations adopt the external appearance of reform without transforming underlying routines and behaviors ([DiMaggio & Powell, 1983](#); [Meyer & Rowan, 1977](#)). More recent contributions have highlighted how bureaucratic reform programs may generate ceremonial compliance the performance of reform rather than its substantive realization particularly in contexts where external accountability pressures are strong but internal organizational incentives remain misaligned ([Andrews et al., 2017](#); [Rose & Peiffer, 2019](#)). While these perspectives illuminate important dimensions of the implementation puzzle, they tend to examine reform failure as an outcome rather than as a process, and do not fully explain the mechanisms through which organizational actors navigate and ultimately circumvent the demands of integrity reform in everyday organizational life.

Existing institutional perspectives primarily conceptualize decoupling as the separation between formal policy adoption and organizational practice, while ceremonial compliance emphasizes symbolic conformity to external expectations. Although these perspectives explain the divergence between formal structures and organizational practice, they do not adequately explain situations in which reform actors remain actively committed, continuously perform reform activities, and sincerely pursue reform goals, yet institutional transformation nevertheless fails to materialize. This study proposes Commitment Without Transformation as a concept that shifts analytical attention from the existence of decoupling to the organizational processes through which commitment itself may become institutionalized without generating enduring governance change.

Existing research has predominantly examined implementation factors such as leadership, organizational culture, resources, and institutional pressures, often assuming that demonstrated commitment will progressively generate organizational change ([Pollitt & Bouckaert, 2017](#)). Consequently, relatively little attention has been devoted to

understanding how organizational commitment itself may coexist with persistent implementation shortfalls or how reform initiatives become decoupled from everyday organizational practices. This limitation is particularly significant in developing and transitional contexts, where integrity reform programs are externally promoted and evaluated through compliance-oriented frameworks that privilege procedural conformity over substantive organizational transformation ([Grindle, 2017](#)). A grounded, process-centered account of these organizational processes is therefore needed to advance theory in this domain.

Indonesia's Integrity Zone program provides an analytically valuable setting for examining this issue. Launched as a flagship anti-corruption and bureaucratic reform initiative under the national Bureaucratic Reform program, the program requires public organizations to institutionalize integrity values, strengthen internal accountability systems, and improve service delivery standards in pursuit of two national designations: (WBK, Free-from-Corruption Zone) and (WBBM, Clean and Serving Bureaucracy Zone). The program combines formal regulatory requirements with an annual evaluation and recognition process, creating a structured environment in which integrity commitments are institutionally visible and regularly assessed. Yet despite widespread organizational participation, many participating organizations demonstrate persistent gaps between formal compliance and meaningful improvements in integrity outcomes, making the program a particularly revealing site for examining the limits of institutional reform design.

The case examined in this study presents a particularly revealing empirical paradox. Organizational actors within the study context consistently articulate strong commitments to integrity reform, invoking narratives of leadership commitment, employee participation, institutional innovation, and value internalization as constitutive elements of reform implementation. Nevertheless, the desired outcomes of reform measurable improvements in integrity governance, sustained reduction in corrupt behaviors, and institutionalized accountability practices, remain elusive. This divergence between expressed commitment and achieved outcomes suggests the presence of a systematic gap between the discursive endorsement of reform and its organizational institutionalization. Understanding how this gap emerges, how it is reproduced through everyday organizational processes, and why it persists despite sincere rhetorical commitment, is critical both for advancing theories of public sector reform and for designing more effective integrity governance interventions.

This study addresses this gap by developing a grounded theory of how organizational commitment to integrity reform, despite its sincerity and formal elaboration, fails to produce the institutional transformation that reform requires a condition we theorize as Commitment Without Transformation. Drawing on in-depth interviews with organizational actors involved in reform implementation, the study employs a constructivist grounded theory methodology to inductively theorize the organizational processes through which reform commitment is expressed but not institutionalized ([Charmaz, 2014](#)). Rather than evaluating program effectiveness in conventional terms, the study seeks to uncover the mechanisms through which reform ambitions are translated or fail to be translated into sustained organizational change. In doing so, the study makes three contributions to the existing literature. First, it develops the theoretical construct of Commitment Without Transformation, explaining how sustained organizational commitment may itself become

institutionalized without producing substantive governance transformation, thereby extending institutional explanations of reform decoupling. Second, it identifies the organizational mechanisms through which commitment is continually reproduced without corresponding institutional transformation, thereby enriching process-based explanations of reform decoupling and ceremonial compliance. Third, it demonstrates that evaluation frameworks privileging compliance performance over behavioral impact may unintentionally reproduce reform stagnation. In doing so, the study positions evaluation systems not merely as instruments for measuring reform but also as institutional mechanisms shaping reform outcomes.

Methods

Research Design

This study employs a constructivist grounded theory methodology to theorize the organizational processes through which commitment to integrity reform, despite its sincerity and formal elaboration, fails to produce sustained institutional transformation. The study was motivated by a recurring empirical pattern in which organizations demonstrate strong formal engagement with reform requirements while yielding limited substantive governance improvement a condition that prevailing factor-based accounts of reform implementation have not fully explained ([Andrews, 2013](#); [Pollitt & Bouckaert, 2017](#)). Rather than testing predetermined hypotheses, the study proceeds inductively, seeking to theorize the mechanisms underlying reform shortfalls from the perspectives of organizational actors directly engaged in Integrity Zone implementation. The constructivist orientation acknowledges that theoretical categories are co-constructed through iterative engagement between the researcher and empirical data, and that interpretations are necessarily shaped by the specific social and institutional context under investigation ([Charmaz, 2014](#)).

Research Context and Case Selection

The study was conducted within the Government of Gorontalo Province, located in Eastern Indonesia, which serves as an analytically valuable setting for three reasons. First, the province has actively participated in Indonesia's national Integrity Zone program a flagship anti-corruption and bureaucratic reform initiative that requires public organizations to institutionalize integrity values, strengthen accountability systems, and improve service delivery in pursuit of WBK and WBBM designations. Second, despite sustained and formally documented reform efforts, widespread WBK recognition across the province's organizational units remains only partially realized, creating conditions in which the gap between reform commitment and reform outcomes is both empirically visible and organizationally consequential. Third, the case exemplifies a broader pattern observable across Indonesian subnational governments, in which organizations demonstrate strong formal engagement with reform requirements while yielding limited substantive governance improvements, making Gorontalo Province a theoretically generative rather than merely contextually specific site of inquiry. In addition, Gorontalo

Province was selected because the researchers had sustained access to multiple organizational units and key reform actors across different levels of Integrity Zone implementation. This enabled prolonged engagement, iterative theoretical sampling, and continuous comparison of emerging categories, all of which are essential to constructivist grounded theory. The case was not selected to evaluate the program or to assess institutional failure, but to examine, at the process level, the mechanisms through which organizational commitment to reform is enacted and sustained without producing the institutional transformation that reform requires.

Participant Selection

Participants were identified through purposive and theoretical sampling procedures consistent with constructivist grounded theory ([Charmaz, 2014](#)). Initial participants were selected on the basis of direct and sustained involvement in Integrity Zone implementation, including senior leaders responsible for organizational reform mandates, members of reform working groups, internal evaluators, and officials designated as bureaucratic reform champions. As preliminary analysis proceeded, theoretical sampling guided the selection of additional participants to elaborate emergent categories, explore competing perspectives, and examine variation in reform experiences across organizational roles and hierarchical positions. A total of 15 participants were interviewed. Data collection continued until theoretical sufficiency was achieved, indicated by the point at which successive interviews no longer generated new conceptual categories, altered relationships among existing categories, or meaningfully refined the emerging core category. At this stage, additional interviews primarily confirmed rather than extended the developing theoretical explanation ([Charmaz, 2014](#)).

Data Collection

Data were collected through in-depth semi-structured interviews conducted between March and June 2024. An interview guide was developed to explore participants' experiences with Integrity Zone implementation, including their understandings of reform objectives, and participants' assessments of whether and how reform activities had produced observable changes in organizational behavior and governance practice, and assessments of factors influencing or impeding the attainment of WBK/WBBM recognition. The guide was intentionally kept flexible to allow participants to foreground dimensions of reform experience that they considered significant, consistent with grounded theory's commitment to data-driven inquiry. Interviews lasted between 45 and 90 minutes, were conducted in Bahasa Indonesia, and were audio-recorded with participants' informed consent. Recordings were transcribed verbatim and reviewed for accuracy prior to analysis. Supplementary documentary sources, including institutional reform plans, self-evaluation reports, and organizational policy documents, were reviewed to contextualize interview data and support analytical triangulation.

Data Analysis

Data analysis followed the iterative, multi-stage procedures of constructivist grounded theory ([Charmaz, 2014](#)). In the initial coding phase, transcripts were examined line-by-line to identify actions, processes, and meanings embedded in participants' accounts of reform implementation, with codes formulated in active, gerund form to capture processual rather than static dimensions of experience. Focused coding was subsequently used to synthesize analytically significant initial codes into higher-level conceptual categories through constant comparison across interviews and incidents. In the later stages, theoretical coding examined relationships among these categories and identified the core category integrating the emerging theoretical explanation. Analytical memos documented conceptual development and informed ongoing theoretical sampling throughout the analysis. The resulting theory was inductively developed through the sustained interplay of data collection, coding, comparison, memo writing, and theoretical reflection rather than being imposed a priori upon the data.

Trustworthiness

The quality of the analysis was addressed through criteria appropriate to constructivist qualitative inquiry ([Charmaz, 2014](#)). Credibility was enhanced through prolonged engagement with the research context, triangulation of interview data with organizational documents and policy records, and member checking involving six participants representing different organizational roles. Participants reviewed summaries of the emerging categories and preliminary theoretical interpretations. Their feedback confirmed that the developing explanation resonated with their experiences and led to minor refinements in the wording and interpretation of several categories without altering the overall theoretical framework. Dependability was supported through the maintenance of a comprehensive audit trail comprising interview records, raw transcripts, coding logs, category development notes, and analytical memos. Transferability is addressed through rich contextual description of the research setting and participant selection procedures, enabling readers to assess the relevance of the findings to comparable reform contexts. Consistent with the epistemological commitments of constructivist grounded theory, the researchers engaged in sustained reflexive practice throughout the study, attending to prior assumptions, positional influences, and the ways in which the co-constructed nature of the interview interaction may have shaped the data ([Charmaz, 2014](#)).

Result and Discussion

The analysis of interview data from fifteen participants across the Government of Gorontalo Province generated a grounded theory account of how Integrity Zone reform is experienced, enacted, and ultimately constrained in a subnational government context in Eastern Indonesia. Moving iteratively through open coding, focused coding, axial coding, and theoretical integration, the analysis produced a structured set of analytical categories organized around seven axial categories, thirteen subcategories, five theoretical themes, and a core category that integrates the full theoretical account. Each layer of abstraction

moved progressively away from participants' vernacular language and toward a theoretical vocabulary capable of engaging with the public administration literature on reform implementation, institutional change, and the limits of anti-corruption governance.

The analysis begins with an observation that proved central to the emerging theory: participants across roles and organizational levels described reform engagement with striking consistency. Commitments were declared. Working groups were formed. Innovation portfolios were assembled. Compliance documents were prepared and submitted. Service improvement aspirations were articulated at length. Yet, running through this dense record of reform activity, a contrary thread persisted with equal consistency: WBK recognition remained unattained, the national Integrity Survey continued to place the province in the corruption-vulnerable zone, and participants themselves acknowledged that field-level evaluation outcomes did not match the level of organizational investment. It is this persistent divergence between the fullness of reform activity and the thinness of reform outcomes that the theory developed here seeks to explain.

Constructing Reform Commitment

The first theoretical theme captures the construction of organizational commitment as the dominant and nearly universal response to Integrity Zone implementation. Across all organizational levels, participants framed commitment as the primary prerequisite for achieving WBK/WBBM recognition, a pattern consistent with the program's own institutional design, which requires organizations to formally declare commitment as the mandatory first stage of implementation ([Kadir & Laela, 2023](#); [Wibiastika & Darma, 2024](#)). Commitment was portrayed as a collective responsibility spanning leaders, managers, and frontline staff, reflecting a shared belief that reform success depends on organization-wide engagement rather than isolated initiatives.

Within this commitment narrative, leadership occupied a structurally privileged position. Participants consistently identified senior actors as the principal drivers of reform, emphasizing their role as integrity role models whose conduct was expected to cascade through the organizational hierarchy and stimulate broader participation. This leadership-centered theory of change is well-established in the bureaucratic reform literature, yet it carries a structural vulnerability: its effectiveness depends on the sustained behavioral consistency of individual leaders, making reform progress susceptible to personnel change and capacity variation ([Andrews, 2013](#); [Pollitt & Bouckaert, 2017](#)).

What is analytically significant, however, is not the presence of commitment but its modality. Participants articulated commitment with striking consistency, yet accounts concentrated overwhelmingly on its symbolic and normative dimensions what the organization stood for, rather than on the organizational mechanisms through which commitment would reshape routines, incentives, and accountability structures. This pattern reflects what institutional theory identifies as the tendency of organizations under external reform pressures to adopt the visible markers of compliance in order to secure legitimacy, while everyday practices remain substantially unchanged ([DiMaggio & Powell, 1983](#);

[Meyer & Rowan, 1977](#)). Critically, recent evidence from Indonesian anti-corruption reform contexts confirms that public endorsement of reform objectives and private preservation of reform-resistant practices can coexist precisely because formal commitment generates legitimacy regardless of behavioral change ([Campbell & Danar, 2025](#)).

The data therefore reveal a structural distinction central to the emerging theory: organizational commitment, however sincerely expressed, is analytically separable from institutional transformation. Commitment generated consensus, legitimized reform activities, and aligned organizational actors around common objectives, but did not constitute transformation. Its conversion into sustained behavioral change remained uncertain and, as subsequent themes demonstrate, systematically unrealized. This distinction between commitment as a successfully produced organizational state and transformation as an unrealized institutional trajectory constitutes the first and foundational building block of commitment without transformation.

Maintaining Reform Control and Accountability

The second theoretical theme concerns the accountability mechanisms through which organizational actors sought to sustain Integrity Zone implementation over time. A single subcategory “monitoring reform implementation” defines this theme, and its analytical significance lies not in what monitoring accomplished but in what it was oriented toward.

Participants consistently emphasized the importance of periodic evaluation, supervisory follow-up, and implementation continuity. Reform was understood as an ongoing process requiring sustained managerial attention rather than a bounded, time-limited initiative. Accountability, in this framing, meant ensuring that reform activities continued to be carried out, that action plans were followed, and that implementation remained visible and reportable across successive evaluation cycles.

This orientation reflects what the public administration literature distinguishes as process accountability, the assessment of whether activities are executed according to plan, as distinct from outcome accountability, which evaluates whether those activities generate the institutional changes they were designed to produce ([Bovens et al., 2014](#); [Patil et al., 2014](#)). The data reveal that monitoring systems within the Integrity Zone program were structured predominantly around the former. Organizational actors developed strong capabilities for sustaining and reporting reform activity, while the question of whether that activity was producing measurable improvements in integrity governance, corruption prevention, or service quality remained comparatively underdeveloped in both language and practice.

This process-outcome asymmetry is analytically consequential. When accountability mechanisms are calibrated to verify implementation continuity rather than transformation, they create institutional conditions that reward activity performance over impact generation, and do so without signaling to organizational actors that a distinction between the two exists ([Andrews et al., 2017](#)). In the study context, monitoring thus functioned less as a mechanism for verifying change and more as a mechanism for preserving the

appearance of reform momentum. This accountability orientation, controlling implementation without assessing transformation, recurs as a structural feature across the subsequent themes and is a constituent element of the broader condition the theory names: Commitment Without Transformation.

Building Formal Reform Infrastructure

The third theoretical theme concerns the construction of the formal organizational infrastructure through which Integrity Zone reform is implemented. Participants described extensive efforts to establish working groups structured around the six mandated reform areas, formulate action plans grounded in prior evaluation recommendations, develop employee competencies, and mobilize organizational resources. These activities collectively reflect the establishment of what might be called the visible architecture of reform, the formal arrangements that make reform activity organizationally legible and evaluatively auditable.

The data reveal genuine investment in this architecture. Implementation arrangements have grown increasingly sophisticated: dedicated working groups are aligned with the program's change area structure, planning mechanisms draw on accumulated evaluation feedback, and capacity-building initiatives target knowledge gaps in understanding the program's requirements. These efforts reflect a growing organizational recognition that commitment alone is insufficient and that technical capability and structural organization are preconditions for effective implementation a logic supported by the broader public administration literature on reform capacity ([Lodge & Wegrich, 2014](#); [Pollitt & Bouckaert, 2017](#)).

Yet the data simultaneously reveal the limits of infrastructure investment. Resource constraints, particularly shortages of human resources, budget, and supporting infrastructure, consistently disrupted implementation continuity. Staff rotation emerged as the most analytically consequential constraint: personnel who had accumulated reform-related knowledge and experience were regularly transferred, requiring their replacements to rebuild understanding from the beginning. This dynamic prevented the consolidation of organizational learning and repeatedly reset the implementation process before reform behaviors could become embedded in routine organizational practice.

This infrastructure-institutionalization gap is theoretically significant. Reform programs in developing contexts frequently produce isomorphic mimicry, whereby organizations adopt the external forms and structures of reform without developing the underlying functional capabilities required for genuine change, generating capability traps in which formal reform activity continues indefinitely without producing meaningful performance improvement ([Andrews et al., 2017](#)). The study data exhibit precisely this dynamic: formal reform structures are constructed and maintained, yet the translation of those structures into durable changes in organizational behavior and governance outcomes advances considerably more slowly. Infrastructure development has outpaced institutionalization, and in contexts where structural discontinuities repeatedly interrupt organizational learning, this gap may be self-perpetuating rather than self-correcting.

Demonstrating Reform Performance

The fourth theoretical theme captures the ways in which organizations seek to make reform visible and credible through innovation and service improvement. Participants across the dataset described innovation as both a strategic instrument of reform and a required indicator of organizational progress, developed through working groups, agents of change, digital applications, and process improvements spanning each of the six mandated reform areas.

Analytically, innovation performs a dual function within the Integrity Zone framework. It provides observable evidence of reform activity for external evaluation purposes while simultaneously holding the potential to generate durable changes in organizational routines and service delivery. The distinction between these two functions is consequential: innovations oriented primarily toward evaluation performance may strengthen formal compliance without contributing to deeper institutional transformation. This risk is well-recognized in the Indonesian context. Integrity Zone innovations must not be created "temporarily as assessment goals", a concern directly reflected in the data, where innovation was frequently valued for its visibility and evaluative legibility rather than for its embeddedness in everyday organizational practice ([Wibiastika & Darma, 2024](#)).

The aspiration to improve service quality ran closely parallel to the innovation narrative. Participants consistently framed reform success in terms of more accessible, transparent, equitable, and citizen-oriented public services, articulating the intended beneficiary outcomes of the program with considerable clarity and conviction. Yet a structural pattern recurred across these accounts: desired service outcomes were richly specified while the organizational mechanisms through which those outcomes would be systematically achieved, sustained, and verified were comparatively underspecified. Service quality improvement and innovation were routinely treated as evidence of reform success in themselves rather than as components of a broader institutionalization process, a pattern consistent with the ceremonial adoption of reform indicators to signal legitimacy ([Meyer & Rowan, 1977](#)) and with isomorphic mimicry, which prioritizes what reform looks like over what it functionally achieves ([Andrews et al., 2017](#)).

Viewed through the emerging grounded theory, innovation and service improvement function primarily as mechanisms through which reform performance is rendered visible and legible to external evaluators. They generate genuine organizational activity and create real opportunities for improvement. Yet visible reform performance does not automatically produce institutionalized reform outcomes. This distinction, between demonstrating reform and embedding it, is a constituent mechanism of Commitment Without Transformation, and helps explain why extensive innovation portfolios and service enhancement initiatives may coexist with persistent difficulties in achieving the governance changes that WBK recognition requires.

Seeking External Legitimacy and Support

The fifth theoretical theme shifts analytical attention from the organizational interior to the relational environment within which Integrity Zone reform is enacted. Participants consistently identified external legitimacy and societal behavioral change as preconditions for reform effectiveness, recognizing that organizational transformation alone is insufficient when the service encounter itself remains embedded in corrupt social norms.

Two distinct but analytically related dimensions of external engagement emerged from the data. The first concerned public communication: participants described efforts to disseminate information about Integrity Zone objectives through banners, public notices, and outreach activities, intending to signal organizational integrity commitments and inform service users of their entitlements. These communicative activities sought to reshape public expectations and reduce the informal pressures that service users routinely place on frontline officials.

The second, analytically more consequential dimension concerned the persistence of informal payment practices and bribery norms at the service-user interface. Participants identified these as significant barriers that actively undermined organizational reform efforts, even where internal procedures had been standardized and formalized. The implication is theoretically important: in this context, corruption is not exclusively an organizational phenomenon but a socially reproduced practice, maintained through reciprocal expectations between citizens and officials. This closely mirrors the collective action account of reform failure, in which anti-corruption reforms misfire because they target the supply side of corrupt behavior while leaving intact the demand-side social norms that reproduce it ([Persson et al., 2013](#)). When reform efforts are directed primarily at organizational structures while societal behavioral norms remain unchanged, organizations face a persistent external environment that actively regenerates the corruption they are attempting to eliminate ([Mungiu-Pippidi, 2015](#); [Rothstein, 2011](#)).

This finding carries a direct implication for the emerging theory. The Commitment Without Transformation condition is not solely an organizational production, it is also an environmental one. External legitimacy and societal support are not supplementary conditions for reform success but constitutive elements of the institutional environment within which organizational integrity is either consolidated or continuously eroded. Reform frameworks that ignore this relational dimension are structurally incomplete, regardless of the depth of internal organizational commitment.

Promoting Integrity Internalization

The sixth theoretical theme concerns the effort to cultivate integrity as an internalized organizational value rather than a formal compliance requirement. Participants across the dataset consistently identified honesty, discipline, ethical leadership, freedom from corrupt practice, and integrity-oriented daily conduct as the normative foundation on which all other reform activities rest. Integrity was not framed as a technical program component but as the underlying cultural substrate from which genuine reform change must ultimately grow.

Participants associated sustainable reform with leaders and employees who embody integrity in their daily conduct, through role-modelling, integrity-based recruitment, and the consistent application of integrity values across routine decisions and service interactions. This orientation reflects the deepest level of organizational culture: the basic underlying assumptions that shape behavior in ways that neither formal structures nor espoused values can fully capture ([Schein, 2010](#)). An analysis of the Denpasar Customs case indicates that Integrity Zone reform can only be sustained when it penetrates to the level of organizational culture's basic assumptions, a threshold that formal compliance activities routinely fail to reach ([Wibiastika & Darma, 2024](#)).

Yet the data reveal a significant gap between the aspiration for integrity internalization and the organizational processes available to realize it. Participants articulated the value of integrity as a behavioral orientation with clarity and conviction; they were substantially less specific about how such values are cultivated, reinforced, and routinized over time. Integrity was consistently treated as a desired personal attribute, a quality that leaders and employees should possess, rather than as the outcome of deliberate organizational learning, socialization, and sustained institutional reinforcement. This distinction matters analytically: value internalization is not produced by declaration or aspiration but by the sustained interaction of individual socialization, organizational incentive alignment, and cultural reinforcement ([DiMaggio & Powell, 1983](#); [Schein, 2010](#)).

Within the emerging grounded theory, integrity internalization represents the deepest and most demanding dimension of the transformation that the Integrity Zone program ultimately requires. It is also the dimension at which the aspiration-institutionalization gap is most acute. Organizations can construct working groups, fulfill compliance documentation, and demonstrate service innovations, all without producing the behavioral routinization that genuine integrity culture requires. The evidence suggests that integrity remains more consistently proclaimed than institutionalized: widely endorsed as a normative orientation, but insufficiently supported by the organizational mechanisms through which values become durable features of everyday practice.

Performing Compliance for Evaluation

The seventh and analytically most decisive theme concerns the organization's engagement with the formal compliance requirements embedded within the Integrity Zone evaluation framework. Participants consistently described document preparation, evidence assembly, and the management of evidentiary records as a major, resource-intensive organizational activity, one directed not merely at supporting reform implementation but at demonstrating, for evaluation purposes, that reform was occurring.

The orientation this produces is precisely the audit society dynamic, in which organizations progressively invest in making themselves auditable by producing the records, worksheets, and documentation that evaluation systems require, rather than improving the underlying performance those artifacts are designed to represent ([Power, 1997](#)). In the study context, the logic of auditability became self-reinforcing: documentary compliance with desk evaluation criteria was largely achieved, yet this success did not

translate into field verification outcomes, where evaluators assessed the actual enactment of integrity, service quality, and organizational change. The contrast between desk success and field inadequacy reveals that documentary compliance and institutional transformation were advancing at fundamentally different rates.

This divergence is analytically significant beyond the Integrity Zone context. The decoupling of formal structures from organizational practice has been identified as a foundational institutional dynamic ([Meyer & Rowan, 1977](#)), while reform programs in developing contexts have been shown to routinely produce isomorphic mimicry, whereby reform artifacts secure external legitimacy without generating functional change ([Andrews et al., 2017](#)). The study data exemplify both dynamics simultaneously: evidentiary records were assembled, evaluation requirements were fulfilled, and reform activity was rendered documentarily visible, while the behavioral and governance changes those records were designed to capture remained comparatively underdeveloped. A similar pattern is evident in the Indonesian Integrity Zone program more broadly, highlighting that the documentary achievement of WBK status must not be conflated with the cultural and behavioral transformation the designation is intended to recognize ([Wibiastika & Darma, 2024](#)).

Viewed through the emerging grounded theory, compliance management evolved from a means of demonstrating reform into a reform objective in its own right. As organizational attention concentrated on producing evidentiary records of compliance, fewer mechanisms were directed toward embedding integrity values, transforming routines, and changing everyday practice. It is this dynamic, extensive reform activity generating evidence of transformation rather than transformation itself, that culminates in the core category: Commitment Without Transformation. The compliance-institutionalization gap is not incidental to reform shortfall; it is its primary generative mechanism.

Pursuing Intended Reform Outcomes

The eighth and final theme captures the substantive governance outcomes that Integrity Zone reform is designed to achieve and the persistent gap between those intended outcomes and the organizational realities documented throughout the study. Participants across organizational levels consistently identified WBK/WBBM attainment, corruption prevention, service quality improvement, and good governance as the ultimate destinations of reform. These outcomes were widely understood, broadly endorsed, and routinely invoked as the normative justification for all other reform activities.

Yet the data simultaneously disclose a striking divergence between the clarity of intended outcomes and the evidence of their realization. While participants described commitment, innovation, compliance achievements, and implementation activities with considerable detail and conviction, they were substantially less able to identify concrete evidence that reform had fundamentally altered governance behavior or organizational culture. Most critically, participants acknowledged that corruption vulnerability indicators remained problematic, that WBK recognition remained unattained, and that reform efforts had not yet produced measurable improvements in the province's national integrity

assessments. This pattern exemplifies the central pathology of the good governance reform agenda in developing contexts, whereby reform aspirations expand to encompass increasingly ambitious institutional objectives while the mechanisms connecting formal reform activity to realized governance improvement remain underspecified and insufficiently developed ([Grindle, 2017](#)).

These outcome deficits are not attributable to a failure of ambition or organizational intent. The intended outcomes of the Integrity Zone program are clearly articulated in both policy and organizational discourse. Rather, they reflect the systemic dynamic that the preceding themes have progressively revealed: reform investment concentrated in performative commitment, formal structure, innovation visibility, and compliance documentation produces organizational activity that is internally coherent and externally legible but insufficiently anchored in the behavioral and cultural changes that governance transformation requires. This pattern of active reform without equivalent performance improvement is not exceptional in developing country contexts but rather a predictable outcome when reform programs are designed primarily around compliance incentives rather than capability-building and behavioral change processes ([Andrews et al., 2017](#)).

This final theme therefore completes the theoretical account developed across the study. The intended destination of reform, corruption-free governance and institutionalized integrity, is consistently named, actively pursued, and organizationally supported. Yet it remains unrealized because the pathway between commitment and transformation has not been bridged. The core category “Commitment Without Transformation” names this condition: not the absence of reform effort, but the systematic failure of that effort to produce the institutional transformation it is designed to achieve.

Commitment Without Transformation

The integration of all theoretical themes generated a core category that explains the central paradox emerging from the data: Commitment Without Transformation. This concept captures an organizational condition in which strong commitment to Integrity Zone reform coexists with limited evidence of institutional and behavioral change. Across the dataset, participants consistently articulated commitment, established reform structures, mobilized personnel, promoted innovation, complied with evaluation requirements, and endorsed the values of integrity and good governance. Yet these extensive reform activities were not matched by equivalent improvements in governance outcomes, corruption prevention, or successful attainment of WBK status.

Importantly, the findings do not suggest an absence of commitment. On the contrary, commitment was repeatedly demonstrated through leadership support, organizational participation, reform planning, innovation initiatives, and compliance efforts. Nor do the findings indicate widespread resistance to reform. Participants generally expressed strong support for the objectives of Integrity Zone development and viewed corruption-free governance as a desirable organizational goal. The puzzle, therefore, is not why reform is rejected, but why substantial reform engagement produces only limited transformation.

The theory developed here suggests that this outcome is generated through the interaction of three reinforcing dynamics. First, reform is enacted primarily through visible and measurable activities that demonstrate commitment to the reform agenda. Organizational attention is directed toward establishing working groups, producing innovations, preparing action plans, and documenting reform achievements. These activities provide evidence that reform is occurring, but they do not necessarily alter the routines, norms, and behaviors that constitute institutional change.

Second, implementation is shaped by a compliance-oriented logic embedded within the Integrity Zone evaluation framework. Because organizational success is assessed through documentary evidence and formal evaluation indicators, reform efforts become increasingly concentrated on satisfying administrative requirements. Compliance therefore becomes a rational organizational response to the evaluation system. However, the fulfillment of procedural requirements does not automatically translate into the internalization of integrity values or the transformation of everyday organizational practices.

Third, institutionalization is constrained by structural discontinuities that repeatedly interrupt reform consolidation. Staff rotation, resource limitations, capacity gaps, and persistent societal expectations surrounding informal payments undermine the accumulation of reform-oriented knowledge and behavior. As a result, organizational learning is fragmented, reform routines remain unstable, and integrity values struggle to become embedded within everyday practice.

These dynamics generate a recurring cycle in which organizations demonstrate commitment, satisfy reform requirements, and actively participate in reform initiatives, yet fail to achieve the cumulative institutionalization necessary for transformation. Reform therefore becomes highly visible at the level of organizational activity while remaining comparatively weak at the level of organizational change. The result is a condition of Commitment Without Transformation a pattern in which reform is continuously enacted, repeatedly evaluated, and publicly affirmed, but only partially translated into the behavioral and institutional outcomes that Integrity Zone reform is intended to produce.

Theoretical Proposition

The grounded theory developed in this study proposes that when Integrity Zone reform is enacted primarily through commitment demonstration, compliance performance, and the production of reform artifacts, rather than through the institutionalization of integrity-oriented behaviors and organizational routines, reform efforts become decoupled from their intended outcomes. Under conditions of organizational discontinuity, resource constraints, and persistent societal norms that tolerate informal practices, sustained reform commitment does not generate cumulative transformation. Instead, it produces a stable organizational condition of Commitment Without Transformation, in which reform activities are continuously performed, evaluated, and renewed, while substantive improvements in governance quality and corruption prevention remain limited.

This proposition contributes to public administration theory in three ways. First, it extends institutional perspectives on decoupling by explaining how the gap between formal reform commitment and actual organizational transformation is actively reproduced through everyday implementation practices. Rather than emerging from resistance or symbolic adoption alone, decoupling is sustained through organizational efforts that prioritize demonstrating reform compliance over embedding reform values into routine behavior.

Second, the findings challenge conventional implementation models that treat leadership commitment, employee participation, innovation, organizational capacity, and formal reform structures as sufficient conditions for successful reform. The present study suggests that these factors are not inherently transformative. Their effects depend on whether they are mobilized to satisfy evaluation requirements or to institutionalize new organizational norms and practices.

Third, the study highlights the unintended consequences of performance-based reform evaluation systems. When evaluation frameworks reward documentary compliance, visible innovation, and procedural fulfillment more strongly than demonstrated behavioral change and governance outcomes, organizations are incentivized to invest in activities that improve evaluation performance rather than transformation itself. As a result, reform systems may inadvertently reproduce the very implementation gap they seek to eliminate.

The theory of Commitment Without Transformation explains why public organizations can appear highly committed to integrity reform, invest substantial organizational effort, and yet experience limited progress toward corruption-free governance and sustainable institutional change.

Implications

The findings suggest that the primary challenge of Integrity Zone reform is not the absence of commitment, leadership support, organizational participation, or reform infrastructure. These elements were consistently present across the organizations studied. The challenge lies in the inability of existing reform arrangements to convert organizational commitment into institutionalized behavioral change. Consequently, policy interventions that simply call for stronger commitment, additional training, or greater compliance with existing requirements are unlikely to produce substantially different outcomes.

The first implication concerns reform evaluation systems. The findings indicate that the current Integrity Zone framework places considerable emphasis on documentary evidence, procedural fulfillment, and visible reform outputs. While such indicators are necessary for accountability, they provide limited assurance that reform values have become embedded within organizational routines. Future reform assessment systems should therefore shift from evaluating reform artifacts toward evaluating reform institutionalization. Greater emphasis should be placed on observable behavioral change, integrity-related decision-making, organizational learning, service-user experiences, and

the durability of reform practices over time. Without such a shift, evaluation systems risk rewarding the appearance of reform rather than transformation itself.

The second implication concerns the design of anti-corruption reform programs. Existing reform initiatives largely assume a linear relationship between commitment and change, whereby leadership commitment, employee participation, innovation, and formal reform structures are expected to generate institutional transformation. The present study demonstrates that this assumption is problematic. Commitment can remain highly visible while transformation remains limited. Reform programs therefore need to focus less on generating declarations of commitment and more on creating mechanisms that routinize integrity within everyday organizational processes. The critical question for reform design is not whether organizations are committed to reform, but whether reform values have become embedded in how organizations make decisions, allocate resources, supervise employees, and deliver services.

The third implication concerns the governance of reform continuity. The study demonstrates that staff rotation, resource instability, fragmented organizational memory, and uneven implementation capacity repeatedly interrupt institutionalization processes. Reform initiatives should therefore be designed as organizational rather than individual achievements. Reliance on reform champions, charismatic leaders, or temporary working groups creates vulnerability because reform progress becomes dependent on specific actors rather than embedded systems. Sustainable reform requires institutional memory mechanisms, knowledge-transfer arrangements, and governance structures capable of surviving leadership transitions and personnel turnover.

Finally, the findings suggest that Integrity Zone reform should be understood as a societal rather than purely organizational project. Participants repeatedly identified public expectations, informal payment practices, and weak public understanding of integrity reform as barriers to implementation. Anti-corruption reforms that focus exclusively on changing bureaucratic behavior while neglecting the behavioral norms of service users are likely to produce unstable outcomes. The institutionalization of integrity therefore requires simultaneous transformation of organizational practices and citizen-state interactions. Without addressing both sides of the service relationship, corruption-resistant governance is unlikely to become self-sustaining.

These implications suggest that the future effectiveness of Integrity Zone reform depends less on increasing reform activity and more on redesigning the mechanisms through which reform is evaluated, institutionalized, sustained, and socially reinforced. The central lesson emerging from this study is that transformation cannot be achieved through commitment alone. It requires organizational and societal conditions that allow integrity-oriented behaviors to become routine, durable, and self-reproducing over time.

Limitations and Future Research

Several limitations should be acknowledged when interpreting the findings of this study. First, the grounded theory developed here was constructed from a single provincial government context in Eastern Indonesia. Although the study captured perspectives from

multiple organizational actors involved in Integrity Zone implementation, the resulting theory reflects the institutional, administrative, and socio-cultural conditions of one regional setting. The concept of Commitment Without Transformation should therefore be understood as a contextually grounded explanation rather than a universally established pattern across all public organizations implementing Integrity Zone reform. Second, the study primarily relied on participants' retrospective accounts of reform experiences and organizational practices. While these accounts provided rich insights into how reform actors interpreted and enacted Integrity Zone initiatives, they do not directly capture day-to-day organizational behavior, informal interactions, or longitudinal changes in reform implementation. Consequently, the analysis explains how participants understand the reform process rather than providing direct observational evidence of behavioral transformation over time. Third, the study focused on organizations that had experienced prolonged engagement with Integrity Zone reform without successfully achieving WBK status. This analytical focus was appropriate for theory generation because it allowed the mechanisms underlying reform stagnation to be explored in depth. However, it also means that the theory was developed primarily from cases characterized by implementation difficulties rather than from comparative analysis between successful and unsuccessful reform trajectories.

These limitations create several opportunities for future research. The first priority is theoretical replication across different institutional settings. Future studies should examine whether the dynamics identified in this research emerge in other provinces, ministries, local governments, and public service organizations. Such studies would help establish the transferability and boundary conditions of the commitment without transformation theory. A second avenue involves comparative research between organizations that successfully achieved WBK/WBBM status and those that did not. Comparative designs would enable researchers to identify whether successful cases overcome the commitment–institutionalization gap through different organizational mechanisms, leadership arrangements, evaluation practices, or integrity-building strategies. Third, future research should adopt longitudinal approaches capable of tracing reform implementation over multiple evaluation cycles. Such designs would provide a stronger understanding of how reform commitments evolve, how organizational learning accumulates or dissipates over time, and how institutionalization processes are either reinforced or disrupted by leadership turnover, staff rotation, and changing policy environments. Finally, future scholarship may extend the theory beyond the Integrity Zone context. The concept of commitment without transformation may offer a useful analytical lens for understanding implementation gaps in other public-sector reform initiatives, including bureaucratic reform, performance management systems, anti-corruption programs, digital government initiatives, and governance modernization efforts. Investigating whether similar patterns occur across different reform domains would help determine whether the theory explains a broader phenomenon of reform implementation in developing-country bureaucracies. These future directions provide opportunities to refine, test, extend, and potentially challenge the theory developed in this study, thereby advancing understanding of why ambitious public-sector

reforms frequently generate substantial organizational activity without corresponding institutional transformation.

Conclusion

This study developed a grounded theory explanation of why Integrity Zone reform can remain persistently unsuccessful despite extensive organizational commitment, sustained reform activities, and substantial administrative investment. Through the analysis of reform actors within the Government of Gorontalo Province, the study identified a recurrent pattern in which commitment, leadership support, organizational participation, innovation initiatives, compliance management, and reform structures were consistently present, yet the intended outcomes of corruption-free governance and institutional transformation remained largely unrealized. The central contribution of the study is the development of the core category *Commitment Without Transformation*. This concept captures an organizational condition in which reform commitment is actively expressed, publicly demonstrated, and administratively maintained, but fails to become institutionalized in everyday organizational practices. Rather than being hindered by resistance to reform, organizations become trapped in a cycle where reform energy is directed toward demonstrating compliance, producing innovation artifacts, maintaining evaluation readiness, and fulfilling procedural requirements, while the deeper behavioral and cultural changes required for transformation remain incomplete. The findings further demonstrate that reform failure cannot be adequately explained through conventional implementation factors. Commitment exists. Leadership support exists. Organizational participation exists. Formal reform mechanisms exist. Innovation efforts exist. Yet these factors alone are insufficient when enacted through compliance-oriented rather than institutionalization-oriented processes. The study therefore challenges dominant assumptions within public-sector reform literature that treat commitment and formal implementation capacity as reliable predictors of successful reform outcomes. Theoretically, the study extends institutional perspectives on reform implementation by identifying the mechanisms through which formal commitment becomes decoupled from substantive organizational change. It shows how performative enactment, compliance-oriented implementation, and structural discontinuity collectively reproduce a persistent gap between reform activity and reform impact. The result is not reform failure in the conventional sense, but a more complex condition in which organizations continuously engage in reform without achieving cumulative transformation. Ultimately, the study argues that the fundamental challenge of Integrity Zone reform is not generating commitment, but converting commitment into institutionalized integrity. More broadly, the study suggests that the success of public-sector integrity reform depends not only on generating organizational commitment but also on creating institutional conditions through which integrity becomes embedded in everyday practice. By highlighting the distinction between commitment and transformation, this grounded theory provides a foundation for future research examining why ambitious governance reforms frequently generate substantial organizational activity without equivalent institutional change.

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