

Strengthening Integrity Through HEMAT Values in Malaysia's Public Sector

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ABSTRACT

Integrity failures within public sector institutions remain a major governance challenge, often resulting in corruption, bureaucratic inefficiencies, and weak accountability systems. Although many governments have introduced ethical frameworks and anti-corruption strategies, translating these initiatives into effective administrative practices remains challenging. In Malaysia, strengthening integrity within the public service has become a national priority. In 2024, the Director-General of Public Service introduced the HEMAT framework to reinforce ethical governance and integrity-driven public administration. However, limited empirical research has examined how such integrity frameworks are implemented and operationalized within public sector organizations. This study examines how HEMAT values are internalized and operationalized within the Malaysian federal public service and how these values contribute to strengthening regime accountability, personal responsibility, and prudential governance. Adopting a qualitative case study approach and purposive sampling, data were collected through semi-structured interviews with five senior officials from federal ministries and agencies. The data were analyzed using thematic analysis guided by Dobel's (1990) integrity framework. The findings indicate that HEMAT values have been institutionalized through leadership directives, organizational alignment, and procedural reforms that strengthen regime accountability. Personal responsibility is reinforced through recognition programs, training initiatives, and human resource interventions, while prudential governance is strengthened through monitoring systems, digitalization, enforcement practices, and performance management mechanisms. These findings demonstrate how integrity frameworks can be translated into practical governance and management practices within public sector organizations.

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1. INTRODUCTION

Integrity failures within public sector institutions continue to pose significant governance and management challenges worldwide. Weak ethical conduct, corruption, bureaucratic inefficiencies, and poor accountability mechanisms undermine organizational effectiveness, public trust, and the efficient management of public resources. In many countries, integrity breaches have extended beyond petty bribery to include systemic governance failures, opaque decision-making processes, and institutional weaknesses in monitoring and enforcement. These challenges have become increasingly complex in governance environments characterized by rapid technological change, political polarization, and global uncertainty (Dunleavy et al., 2006). Within the public sector, such integrity deficiencies weaken management control systems designed to ensure accountability, transparency, and responsible stewardship of public funds.

In Malaysia, integrity has long been embedded in the discourse of public administration reform and managerial transformation. The public service plays a critical role in translating government policies into operational outcomes, making the ethical conduct and professionalism of civil servants essential for effective governance. Former Chief Secretary to the Government, Tun Ahmad Sarji Abdul Hamid, described the public service as the “soul” of national governance, emphasizing that no reform initiative—regardless of policy sophistication or technological advancement—can succeed without a strong ethical foundation among civil servants (Ahmad Sarji, 1996). Subsequent scholarship similarly highlights the importance of ethical leadership, institutional capacity building, and role modelling in cultivating integrity-oriented organizational cultures within public institutions (Maisuradze et al., 2022; Izawati et al., 2022). From a management perspective, these elements influence employees’ behaviour, decision-making processes, and adherence to ethical standards.

Recognizing the importance of integrity in strengthening governance and management practices, successive Malaysian administrations have introduced several initiatives aimed at institutionalizing ethical values and enhancing public sector accountability. These include the Mental Revolution (Senu, 1971), Bersih, Cekap dan Amanah (Ghazali, 2004), Islam Hadhari (Syed Mahadzir, 2007), the Government Transformation Programme (Noore Alam, 2014), and the National Anti-Corruption Strategy implemented by the Malaysian Anti-Corruption Commission (SPRM, 2024). Collectively, these initiatives reflect sustained government commitment to strengthening integrity systems and improving management practices across public institutions. They also demonstrate increasing recognition that corruption prevention and integrity management are essential for improving organizational performance, ensuring effective use of public resources, and maintaining public trust.

More recently, the Director-General of Public Service introduced the HEMAT framework as part of the Malaysia MADANI governance agenda to reinforce integrity within the public sector. Introduced in 2024, HEMAT comprises five core values: Transformational Governance, Empathy for the People, Prudent Mindset, Appreciating Innovation, and Transparent Administration (Wan Ahmad Dahlan, 2024). From a management perspective, these values provide an ethical framework intended to guide decision-making, strengthen accountability mechanisms, and improve managerial practices within public organizations by embedding ethical considerations into daily administrative processes.

Despite these institutional reforms, important challenges remain in understanding how integrity initiatives are implemented and internalized within public sector organizations. While policy frameworks and ethical guidelines are formally introduced, their translation into organizational behaviour and management practices among public sector employees remains insufficiently examined. Existing studies have largely focused on normative ethical principles rather than exploring how integrity frameworks influence managerial decision-making, performance monitoring systems, leadership practices, and organizational accountability mechanisms within government institutions.

Addressing this gap is important for both theory and practice. The study extends Dobel's (1990) integrity framework by illustrating how regime accountability, personal responsibility, and prudential governance are operationalized through the HEMAT framework within the Malaysian public service. From a management accounting and governance perspective, this provides deeper insights into how integrity frameworks influence managerial control systems, monitoring structures, and employee behaviour, as well as how ethical governance mechanisms operate within complex public institutions.

Therefore, this study examines how HEMAT values are internalized, interpreted, and operationalized within the Malaysian federal public service. Specifically, the study investigates how these values contribute to strengthening integrity practices among public sector employees and how they support regime accountability, personal responsibility, and prudential governance within government institutions in line with Dobel's (1990) tripartite framework.

2. LITERATURE REVIEW

Integrity in public administration has long been recognized as a critical component of effective governance and ethical public management. Among the foundational contributions to this field is the work of Dobel (1990), who conceptualized integrity in public service as a multidimensional construct rather than a single moral standard. According to Dobel (1990), integrity emerges from the interaction of three interrelated realms of commitment; regime accountability, personal responsibility, and prudence. Regime accountability refers to adherence to laws, regulations, procedures, and directives established by legitimate authorities. Personal responsibility relates to the moral character and ethical judgment of public officials, including honesty, consistency, and principled decision-making. Prudence, meanwhile, emphasizes the responsible management of public resources and the ability of public officials to achieve organizational objectives effectively and ethically.

Despite its influential contribution, Dobel's framework has also attracted critical discussion within the literature. Menzel (2015) argued that although Dobel's approach highlights institutional and policy dimensions of integrity, it may not sufficiently address the role of individual ethical judgment within complex organizational environments. In modern bureaucratic systems, organizational pressures and institutional norms may weaken personal ethical commitments. Similarly, Huberts (2018) cautioned against the phenomenon of "integritism," whereby integrity discourse is used instrumentally or politically rather than as a genuine ethical principle. Huberts therefore advocated a balanced approach that integrates formal institutional controls with intrinsic ethical values, ensuring that integrity becomes embedded within the everyday practices of public officials rather than remaining a symbolic policy commitment.

These perspectives suggest that integrity in public organizations should be understood as a multidimensional phenomenon involving individual moral identity, institutional governance structures, and organizational accountability mechanisms.

2.1 Integrity at the Individual Level

At the individual level, integrity is closely associated with moral identity and ethical self-concept. Aquino and Reed (2002) emphasized that individuals who strongly identify with moral values are more likely to engage in ethical and prosocial behaviour. Their research highlighted nine key moral traits, namely caring, compassion, fairness, friendliness, generosity, diligence, helpfulness, honesty, and kindness, which collectively contribute to the formation of a strong moral identity.

Supporting this perspective, Nur Hafizah and Nurul Atikah (2021) argued that the development of integrity among individuals is shaped by multiple social influences, including family upbringing, education systems, and environmental exposure. These formative influences play an important role in shaping ethical attitudes and behaviour, particularly among individuals entering public service.

Within organizational contexts, integrity among employees is also closely linked to public service motivation. Perry (1996) suggested that individuals with strong public service motivation are more likely to prioritize societal interests above personal gain, demonstrate commitment to ethical standards, and perform their duties responsibly. However, integrity among employees cannot rely solely on individual moral attributes. Alonso and Lewis (2001) argued that organizational support systems, including fair performance evaluation, merit-based recognition, and transparent reward structures are essential for reinforcing ethical behaviour and encouraging employees to internalize integrity values.

Leadership integrity further strengthens ethical behaviour within organizations. Brown and Treviño (2006) conceptualized ethical leadership through two dimensions; the leader as a moral person and the leader as a moral manager. As moral persons, leaders are expected to demonstrate honesty, fairness, and trustworthiness. As moral managers, they are responsible for institutionalizing ethical practices through communication, reward systems, and role modelling.

2.2 Integrity, Governance and Organizational Accountability

Beyond the individual level, integrity also plays a crucial role in shaping governance structures and accountability mechanisms within public institutions. Bovens (2007) conceptualized integrity as an overarching principle that underpins public accountability. In complex public sector organizations, decision-making responsibilities are often distributed across multiple actors, leading to what Bovens (2007) described as the “problem of many hands.” Under such circumstances, ensuring accountability requires clear governance structures, transparent communication, and well-defined responsibilities.

Sharifah Hayaati, Asmak, and Mohd Izani (2009) similarly emphasized that integrity forms the foundation of professionalism in public service. They argued that ethical values must be reinforced through institutional mechanisms and supported by moral and religious principles to ensure consistent ethical behaviour among public officials.

However, integrity within public institutions may also be undermined by structural and socio-political pressures. Noore Alam Siddique (2006) noted that political patronage, bureaucratic hierarchy, and organizational power dynamics may compromise ethical decision-making among public officials. In

addition, Khondker (2006), drawing on Syed Hussein Alatas' work on corruption, highlighted how materialistic aspirations and weakened moral impulses may lead individuals to tolerate or ignore unethical practices within their institutional environment. Collectively, these studies suggest that strengthening integrity requires not only ethical individuals but also robust governance systems capable of reinforcing accountability, promoting responsible conduct, and preventing corruption.

3. THE HEMAT FRAMEWORK IN THE MALAYSIAN PUBLIC SERVICE

In response to ongoing governance and integrity challenges, the Malaysian government has introduced various reform initiatives aimed at strengthening ethical values within the public sector. Most recently, the Director-General of Public Service introduced the HEMAT framework as part of broader efforts to align public administration reforms with the Malaysia MADANI agenda (Wan Ahmad Dahlan, 2024).

HEMAT represents an ethical governance framework designed to guide public officials in performing their duties with integrity and professionalism. The framework comprises five core values: *Hijrah Tata Kelola* (Transformational Governance), *Empati Rakyat* (Empathy for the People), *Minda Pekin* (Prudent Mindset), *Apresiasi Inovasi* (Appreciating Innovation), and *Telus Tadbiran* (Transparent Administration) (Wan Ahmad Dahlan, 2024). These values seek to translate normative integrity principles into practical administrative behaviours within public sector organizations.

Transformational Governance encourages civil servants to adapt to evolving work practices and enhance organizational responsiveness through effective communication and performance-oriented management. Empathy for the People promotes citizen-centred governance by encouraging public officials to understand societal needs and prioritize initiatives that improve public welfare. Prudent Mindset emphasizes fiscal discipline and the efficient management of public resources, promoting value-for-money principles in government decision-making. Appreciating Innovation encourages the adoption of innovative ideas and digital solutions to improve service delivery. Finally, Transparent Administration seeks to institutionalize integrity through accountability mechanisms, checks and balances, and openness to external scrutiny (Wan Ahmad Dahlan, 2024).

Figure 1 illustrates the HEMAT framework and its five interrelated core values that collectively shape the value system of Malaysian civil servants. The framework places Civil Officer Values at its centre, emphasizing that ethical public service is achieved through the integration of Transformational Governance, Empathy for the People, Prudent Mindset, Appreciating Innovation, and Transparent Administration. Rather than functioning as independent values, these elements operate as a mutually reinforcing governance framework that guides administrative behaviour, decision-making processes, service delivery, and organizational accountability.

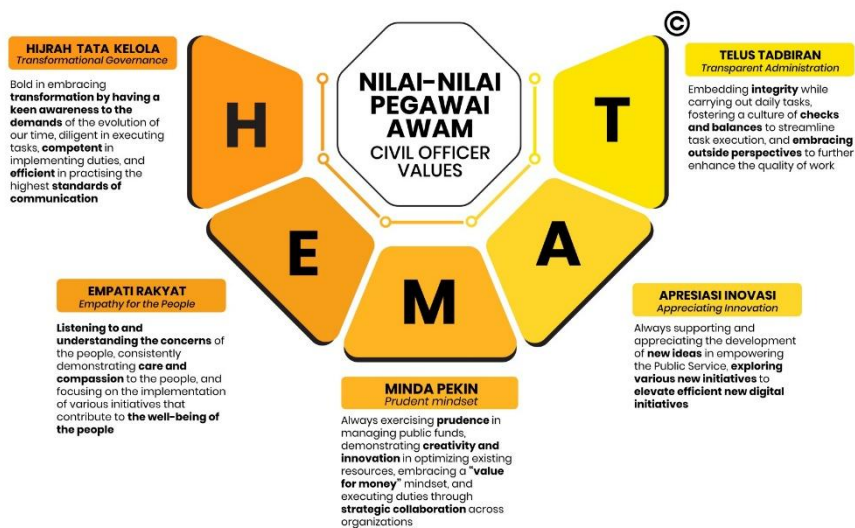


Fig 1. The HEMAT Framework and Core Values of Civil Officers

Source: Wan Ahmad Dahlan, 2024

Although Transparent Administration appears to be the value most directly associated with integrity, this study argues that Transformational Governance and Prudent Mindset are equally important in cultivating ethical administrative behaviour. Together, the five HEMAT values support effective governance, responsible resource management, innovation, citizen-centred service delivery, and accountability within public institutions. Consequently, the framework provides a useful lens for examining how integrity values are institutionalized and operationalized within the Malaysian public service.

4. THEORETICAL FRAMEWORK

Building on Dobel's (1990) theoretical framework, this study integrates the HEMAT values with two complementary constructs; embracing integrity and upholding integrity to develop a conceptual framework for analyzing integrity practices within the Malaysian public service. The framework is grounded in Dobel's three interrelated dimensions of integrity; regime accountability, personal responsibility, and prudence as highlighted in Figure 2 below.

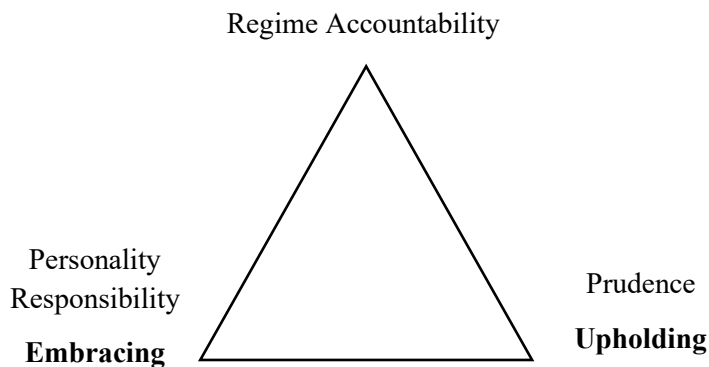


Fig 2. Integration of HEMAT values, embracing integrity dan upholding integrity

Source: adapted from Dobel, 1990

First, the dimension of regime accountability is represented by the HEMAT values. These values provide institutional guidelines that shapes the behaviour of public officials through formal governance structures, organizational rules, and administrative standards. As a value-based governance framework, HEMAT serves as the foundation for promoting ethical conduct and accountability within public sector organizations.

Second, the dimension of personal responsibility is reflected through the concept of embracing integrity. This concept emphasizes the internalization of ethical values by public officials in their roles as individuals, employees, and leaders. It focuses on developing moral awareness, ethical judgment, and personal commitment to integrity in carrying out public responsibilities.

Third, the dimension of prudence is represented through the concept of upholding integrity. This dimension emphasizes the translation of ethical commitments into concrete organizational practices, including monitoring mechanisms, enforcement systems, performance management, and the responsible stewardship of public resources.

Through the integration of these three dimensions, the framework illustrates how integrity can be institutionalized within public sector organizations by linking ethical values, individual moral responsibility, and governance practices. It also provides a theoretical lens for examining how HEMAT values are translated into administrative behaviours and organizational mechanisms that strengthen integrity within the Malaysian public service.

5. RESEARCH DESIGN

This study adopts a qualitative research design to explore how HEMAT values are internalized and implemented within the Malaysian federal public service. A qualitative approach is appropriate for examining complex organizational phenomena such as integrity, governance, and ethical behaviour, as it enables deeper understanding of participants' experiences and organizational practices. The study employs a case study approach focusing on selected federal government institutions to obtain rich, context-specific insights into the implementation of HEMAT values within the public sector

5.1 Sampling Strategy

This study employs purposive sampling to select participants who possess direct knowledge and experience related to the implementation of HEMAT values. Purposive sampling enables the selection of information-rich cases that can provide meaningful insights into the phenomenon under investigation.

Five senior federal government officials were selected based on three criteria. First, participants were required to hold senior leadership positions within federal ministries or agencies. Second, they were required to be directly involved in the implementation or monitoring of HEMAT values within their respective organizations. Third, they were required to have substantial experience in public administration and governance.

The selected informants comprised Directors General and Secretaries General from several federal ministries and agencies, enabling the study to obtain strategic perspectives on integrity practices within the public sector. Given the exploratory nature of the study and the focus on senior decision-makers responsible for implementing HEMAT values, the selected informants were considered appropriate for providing in-depth insights into the institutionalization of integrity within public sector organizations.

Table 1. Informant profile and durations of the interview

No.	Name	Role/Organisation	Length (mins.)
1.	Informant 1	Director General, Public Works Department (JKR), Kuala Lumpur	40
2.	Informant 2	Secretary General, Ministry of Communications (KK), Putrajaya	40
3.	Informant 3	Secretary General, Ministry of Housing and Local Government (KPKT), Putrajaya	30
4.	Informant 4	Secretary General, Ministry of Domestic Trade and Cost of Living (KPDN), Putrajaya	30

No.	Name	Role/Organisation	Length (mins.)
5.	Informant 5	Director General, Malaysian Volunteer Corps Department (RELA), Putrajaya	45

5.2 Data Collection

Data were collected through semi-structured interviews conducted between August and October 2025. Each interview lasted between 30–45 minutes and was conducted face-to-face. To ensure consistency across interviews, a structured interview protocol was developed consisting of five open-ended questions focusing on participants' understanding of HEMAT values and strategies for upholding organizational integrity.

The questions explored leadership initiatives, organizational practices, training and incentive mechanisms, governance systems, and monitoring procedures that support the internalization of integrity values among public officials. The interview protocol was organized around three main themes derived from Dobel's (1990) integrity framework; regime accountability (HEMAT values), personal responsibility (embracing integrity), and prudence (upholding integrity). Follow-up probing questions were used where necessary to clarify responses and obtain deeper insights into participants' experiences and perspectives (Babbie et al., 2001).

5.3 Data Analysis

The interview data were analyzed using thematic analysis. First, the interview transcripts were reviewed and coded to identify key themes related to integrity practices and governance mechanisms. Second, these themes were grouped according to the study's conceptual framework. The analysis focused on three main themes derived from Dobel's (1990) framework:

1. HEMAT values (regime accountability)
2. Embracing integrity (personal responsibility)
3. Upholding integrity (prudence)

Comparing themes across interviews enabled the identification of common patterns and variations among organizations, thereby enhancing the credibility and trustworthiness of the findings. The thematic analysis also facilitated the systematic examination of how integrity values are interpreted, internalized, and operationalized within the Malaysian federal public service.

6. FINDINGS

The findings reveal that HEMAT values have been widely accepted and operationalized within federal government institutions in Malaysia. Consistent with Dobel's (1990) framework, the findings are presented across three thematic dimensions; regime accountability, personal responsibility, and prudence. In this study, these dimensions are represented by HEMAT values, embracing integrity, and upholding integrity,

respectively. The findings demonstrate how integrity values are translated into organizational practice through leadership initiatives, institutional reinforcement, and governance mechanisms.

6.1 HEMAT Values (Regime Accountability)

Implementation of HEMAT through Organizational Alignment

The findings indicate that federal organizations have integrated HEMAT values into their existing governance structures and organizational practices. Rather than introducing entirely new administrative systems, most agencies integrated HEMAT with their existing organisational values, slogans, and leadership directives. This approach ensures institutional continuity while strengthening regime accountability through clearly articulated ethical standards.

Informant 1 explained that the Public Works Department integrated HEMAT into several existing organizational initiatives aimed at reinforcing innovation and ethical conduct:

“We focused on innovation, collaboration, and customer-centricity. Secondly, we introduced ICE, which stands for Integrity, Commitment, and Excellence. Thirdly, we introduced PERC – Personal Driven, Engage and Empower, Role Model, and Challenge the Status Quo.”

(Informant 1)

Similarly, Informant 3 noted that the Ministry of Housing and Local Government incorporated HEMAT into the Minister’s guiding slogan to reinforce integrity across the organization:

“... we are serious about ABCD initiative.. A- Arif (knowledgeable), B - Bersih (clean or free from corruption), C - Cekap (efficient), and D -Disiplin (discipline).”

(Informant 3)

In the Ministry of Domestic Trade and Cost of Living, Informant 4 explained that HEMAT values were embedded within the ministry’s operational framework through the acronym KPDN:

“Starting in 2024, we established a set of focus areas using the acronym KPDN... Ketangkasan Penguatkuasaan, Pemacu Ekonomi Domestik, Daya Upaya dan Advokasi Kepenggunaan, and NACCOL.”

(Informant 4)

Meanwhile, Informant 2 emphasized that HEMAT functions as a foundational ethical framework guiding large-scale national events managed by the Ministry of Communications:

“HEMAT is like the ‘Tonggak 12’... a set of core values.... it has five elements organized in clusters, it is easy to remember. We apply the HEMAT concept in organizing major national events such as National Day and Malaysia Day.”

(Informant 2)

Informant 5 similarly described HEMAT as a catalyst for organizational reform within RELA:

“I see HEMAT as an engine—an enabler that strengthens the capacity of civil servants. When I took over, I instructed the team to review existing SOPs to improve work processes and communication.”

(Informant 5)

The findings suggest that HEMAT is not implemented as a standalone integrity initiative but is instead embedded within existing organizational systems and administrative practices. This supports Dobel's (1990) argument that regime accountability is strengthened when ethical values are institutionalized through formal governance structures and organizational rules. The findings also indicate that integrity initiatives are more likely to gain acceptance when they are aligned with existing organizational cultures and leadership priorities rather than introduced as separate compliance requirements.

6.2 Embracing Integrity (Personal Responsibility)

Institutional Reinforcement of Personal Responsibility

Beyond formal governance structures, the findings reveal that organizations actively promote integrity by reinforcing personal responsibility among civil servants. These efforts primarily take the form of recognition systems, training programmes, and human resource interventions designed to cultivate ethical behaviour among public officials.

Recognition and Incentive Structures

Several organizations introduced internal recognition programs to encourage integrity-driven behaviour among public officials. Informant 3 highlighted the introduction of the Minister's Excellence Award as an incentive mechanism:

“The Minister's Excellence Award is organized once every two years... there are several categories including senior officers, middle management, local authorities, departments, and support staff. Winners receive a cash award of RM20,000.”

(Informant 3)

Such recognition mechanisms serve as motivational tools that reinforce ethical behaviour and encourage civil servants to internalize integrity values within their professional roles.

Training and Professional Development

Training initiatives emerged as a key mechanism for strengthening ethical competencies among public officials. Informant 1 explained that the organization integrates HEMAT values into its training curriculum:

“Our training centre, CREaTE, aligns all courses with HEMAT. The syllabus emphasizes good governance, project management, and related areas.”

(Informant 1)

Similarly, Informant 4 noted that although training programs may not explicitly use the HEMAT label, their underlying principles are embedded within existing capacity-building initiatives:

“Every training program is aligned with HEMAT principles. Transformational

governance is particularly emphasized because it forms the foundation of disciplined and systematic work processes.”

(Informant 4)

Structural Human Resource Interventions

Organizations also introduced structural human resource strategies to strengthen integrity and organizational resilience. Informant 2 described the use of job rotation and team-based management to enhance institutional resilience:

“I changed the Secretary of Division positions and strengthened the team structure. I do not believe in relying on one individual. If someone is absent, another must be able to step in.”

(Informant 2)

In addition, innovation competitions were introduced to encourage creativity and continuous improvement. Informant 1 highlighted the role of the Innovative and Creative Group (KIK):

“Every year we organize the KIK Day. Across JKR, each district is encouraged to develop innovations and adopt new technologies.”

(Informant 1)

These findings indicate that personal responsibility is reinforced not only through individual moral values but also through organizational interventions that shape employee behaviour. This supports the view of Alonso and Lewis (2001) that organizational support systems play an important role in encouraging ethical conduct. The findings also align with Brown and Treviño’s (2006) concept of ethical leadership whereby leaders influence integrity by establishing structures, incentives, and developmental opportunities that encourage ethical behaviour throughout the organization.

6.3 Upholding Integrity (Prudence)

Embedded Prudence and Organizational Control Mechanisms

The third thematic dimension concerns how organizations operationalize integrity through governance mechanisms that ensure prudent management of resources and compliance with regulations. The findings highlight several governance mechanisms through which integrity is upheld within public sector institutions.

Performance Integration

Some organizations integrated integrity-related objectives into performance evaluation systems. Informant 1 noted that innovation and creativity are incorporated into key performance indicators:

“Innovation and creativity are part of the KPIs of the Director-General and all directors. This encourages research initiatives and continuous improvement.”

(Informant 1)

Embedding integrity-related indicators within performance management systems strengthens organizational accountability.

Digitalization and Process Reform

Organizations also introduced digitalization initiatives to reduce bureaucratic inefficiencies and improve transparency. Informant 1 explained that the tender process within the Public Works Department has been fully digitalized:

“Previously contractors submitted physical documents into a tender box. Now everything is done online through our website.”

(Informant 1)

Similarly, Informant 2 described process innovations introduced during national event management to improve cost efficiency:

“We introduced spider cams and robotic systems instead of conventional equipment. We also secured RM4.5 million in sponsorship from private sector partners.”

(Informant 2)

Enforcement and Compliance

Enforcement and compliance mechanisms were strengthened to ensure adherence to regulatory requirements and organizational standards. Informant 4 highlighted that enforcement activities constitute a major component of the ministry’s responsibilities:

“We have more than 30 acts that must be enforced. About 70 percent of our work involves operational enforcement.”

(Informant 4)

Likewise, Informant 5 described the implementation of the RELA Anti-Corruption Plan (REAP):

“We created REAP to ensure that operations, procurement, and procedures remain transparent and free from misconduct.”

(Informant 5)

Monitoring and Oversight

Finally, organizations established monitoring mechanisms to oversee compliance with governance standards. Informant 1 explained that monitoring responsibilities are divided between two branches:

“The Corporate Branch oversees non-technical matters, while the Technical Branch focuses on project implementation and monitoring.”

(Informant 1)

These monitoring systems help ensure that integrity values are consistently translated into operational governance practices.

The findings demonstrate that prudence extends beyond financial discipline and encompasses broader

governance mechanisms designed to safeguard organizational integrity. Consistent with Dobel's (1990) framework, prudence involves ensuring that public resources are managed responsibly while organizational objectives are achieved efficiently and ethically. The findings further support Boven's (2007) argument that accountability depends on effective monitoring structures, clear responsibilities, and oversight mechanisms capable of translating governance principles into everyday administrative practices.

7. DISCUSSION

Taken together, the findings suggest that integrity within the Malaysian public service is strengthened through the interaction of institutional values, individual responsibility, and governance mechanisms. Consistent with Dobel's (1990) framework, integrity is not treated solely as an individual moral attribute but as a multidimensional construct supported by organizational structures and administrative practices.

The findings further demonstrate that the implementation of HEMAT extends beyond ethical rhetoric and is translated into practical organizational mechanisms such as leadership initiatives, training programmes, performance management systems, digitalization efforts, and monitoring procedures. This supports previous studies emphasizing the importance of ethical leadership (Brown & Treviño, 2006), public service motivation (Perry, 1996), and accountability mechanisms (Bovens, 2007) in strengthening integrity within public institutions.

Importantly, the findings suggest that integrity reforms are more likely to be sustained when they are integrated into existing organizational systems rather than implemented as isolated initiatives. This observation is consistent with Huberts' (2018) argument that integrity should be embedded within everyday organizational practices rather than treated as a symbolic policy commitment. The findings therefore highlight the importance of aligning integrity frameworks with organizational culture, governance processes, and management practices to achieve long-term institutional change within the public sector.

8. CONCLUSION

This study set out to examine how HEMAT values are internalized and operationalized within the Malaysian federal public service and how they contribute to strengthening integrity practices among public officials. The findings demonstrate that the implementation of HEMAT values aligns closely with Dobel's (1990) theoretical framework of public sector integrity, which emphasizes the interconnected roles of regime accountability, personal responsibility, and prudence. The study shows that integrity is strengthened through the institutionalization of HEMAT values within organizational structures, leadership directives, and governance mechanisms. Collectively, these findings illustrate how integrity values can be translated from policy aspirations into concrete administrative practices within public sector institutions.

This study contributes to the literature in two important ways. First, from a theoretical perspective, the study extends Dobel's (1990) integrity framework by demonstrating how ethical governance values can be operationalized within contemporary public sector organizations through institutional mechanisms and managerial practices. By integrating HEMAT values with the concepts of embracing integrity and upholding integrity, the study provides a structured framework for understanding how integrity can be embedded within organizational governance systems. Second, from a practical perspective, the findings

provide insights for policymakers and public sector leaders on how integrity initiatives can be effectively implemented within government institutions. The study highlights the importance of aligning ethical frameworks with organizational structures, leadership direction, and management control systems to ensure that integrity values are translated into everyday administrative practices.

Nevertheless, this study has several limitations. The findings are based on purposive sampling involving a limited number of senior federal government officials. While this approach allows for in-depth insights into leadership perspectives and organizational practices, it may not fully capture the experiences and perceptions of civil servants at other administrative levels. Consequently, the findings should be interpreted within the context of the selected institutions and participants.

Future research could expand the scope of this study by incorporating a larger and more diverse sample of public sector employees across different administrative levels, ministries, and agencies. Comparative studies involving federal, state, and local government institutions may provide deeper insights into how integrity initiatives are implemented in different governance contexts. In addition, future research could adopt mixed-method approaches or quantitative approaches to examine the relationship between integrity frameworks, organizational performance, and public trust. Such research would contribute to a more comprehensive understanding of the role of integrity in strengthening governance and accountability within public sector institutions.

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10. CONFLICT OF INTEREST STATEMENT

The authors agree that this research was conducted in the absence of any self-benefits, commercial or financial conflicts and declare the absence of conflicting interests with the funders.

11. AUTHORS' CONTRIBUTIONS

Wan Ahmad Dahlan Abdul Aziz: Conceptualisation, framework, data collection, formal analysis, and writing original draft; **Kamarulnizam Abdullah:** Supervision, interview protocol validation, review and editing; **Junaidi Abu Bakar:** Supervision and review; **Elif Baykal:** Review.

12. DECLARATION OF GENERATIVE AI IN THE WRITING PROCESS

During the preparation of this work, the author(s) used ChatGPT (OpenAI) to assist with language editing, grammar checking, and improving the clarity and readability of the manuscript. After using this tool, the authors reviewed and revised the content as needed and take full responsibility for the content of the publication.

13. DATA AVAILABILITY/SUPPLEMENTARY MATERIALS

The interview data generated and analysed during the current study are not publicly available due to confidentiality and privacy considerations. However, anonymized data may be made available from the corresponding author upon reasonable request and subject to appropriate ethical and institutional approvals.

14. ETHICS STATEMENT

This study was conducted in accordance with accepted ethical standards for research involving human participations. Prior to data collection, all participants were informed about the purpose of the study, the voluntary nature of their participation, and their right to withdraw from the study at any time. Informed consent was obtained from all participants before the interviews were conducted. To protect participants' privacy and confidentiality, personal identifiers were removed from the interview data and the findings are reported anonymously.

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