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The Effect of Good Governance on Whistleblowing Intention: The Mediating Role of Public Trust in Village Fund Management

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Abstract: This study aims to examine village communities' perception of good governance, public trust, and whistleblowing intention and to analyze the effect of good governance on whistleblowing Intention through the mediating variable of public trust in village governments based on the principles of transparency and accountability. Whistleblowing is considered one of the mechanisms for uncovering violations within organizations. One of the factors that encourages whistleblowing is an individual's perception of good governance public trust within the organization. This study employed a quantitative approach using Microsoft Excel 2019 and Partial Least Squares (PLS) methods to identify the effect of good governance, public trust on whistleblowing intention. Data were collected through a survey conducted on 100 students from village in Indonesia. The research results show that transparency and accountability have a positive effect on public trust. Transparency has a positive and significant effect on whistleblowing Intention, whereas accountability does not have a significant effect on whistleblowing Intention. Furthermore, the mediation analysis reveals that public trust is unable to significantly mediate the relationship between transparency and accountability on whistleblowing Intention.

Keywords: Transparency, Accountability, Good Governance, Public Trust, Whistleblowing Intention, Village Fund.

INTRODUCTION

The enactment of the provisions in Law Number 6 of 2014 concerning Villages is a starting point for villages in exercising their authority, including the management of village funds obtained from the State Revenue and Expenditure Budget (APBN) and given directly to the village. In funding village government activities, these funds are used to cover village development, community empowerment, and institutional strengthening at the village level (Mustikawati & Segarawasesa, 2023). Village government in its practical activities does not always run ideally, fiscal decentralization which increases regional independence on the other hand also increases the risk of irregularities. Some people predict that it will not encourage better village development. On the contrary, such a policy will increase corruption cases and then persuade the community not to trust the village government (Sofyani et al., 2022) Because village funds are often a wetland that is prone to irregularities by village officials, one of which is corrupt practices.

Indonesia Corruption Watch (ICW) in 2024 revealed that the village sector is the sector with the highest number of corruption cases, which is 77 cases with 116 suspects. Indonesia Corruption Watch (ICW) noted that the rampant corruption problem in the village sector is also influenced by the weak early warning system in detecting potential irregularities, both from the technical ministry and law enforcement officials, as well as the lack of community participation in supervising the management of village funds. This limited participation cannot be separated from the low quality of village government implementation, which limits community access to information and space for involvement needed to participate in supervision (Widyastuti et al., 2025).

Forms of community social participation and supervision to prevent Fraud is through Whistleblowing. Whistleblowing is one of the effective mechanisms to expose weaknesses in internal controls, violations, and unethical practices (Kuang et al., 2021). Effectiveness Whistleblowing It is not universally applicable, as it is highly dependent on the quality of governance and the level of trust in public institutions. Absence of the system Whistleblowing which effectively facilitates loopholes in corruption acts because Whistleblowing tends to be rare, while corruption tends to be more rampant, thus limiting the preventive function of the mechanism Whistleblowing (Hopper, 2017; Hussain et al., 2022). Whistleblowing does not occur spontaneously but is preceded by the existence of intentions or intentions. Intent Whistleblowing is determined by the institutional forces that shape public perceptions of the ethical value and urgency of reporting (Su & Ni, 2018). In this context, quality Good Governance The government plays an important role because of its weakness Good Governance and law enforcement creates structural barriers that suppress the effectiveness of the system Whistleblowing Overall (Adetunji, 2024). On the other hand, a number of studies prove that trust is an important factor that influences intentions Whistleblowing. Research by Seifert et al., (2014) found that the intention Whistleblowing tend to be higher when individuals have a greater level of trust in the organization and supervisors. The study also stated that Organizational Trust mediate the relationship between Organizational Justice and intentions Whistleblowing internal. Similar findings were found in the study of Larasati et al (2026) that proves that trust in the organization mediates the relationship Good Governance to the community's intention to do Whistleblowing in the anti-corruption agency. Thus, trust can be assessed as a factor that spurs an individual's willingness to participate in supervision through Whistleblowing Because there is a belief that the report submitted will receive a proper response and follow-up.

CONCEPTUAL FRAMEWORK

Research on whistleblowing intentions is still dominated by respondents who come from the organization's internal environment, such as employees of private companies, public sector employees, and government officials. Therefore, the researcher wants to expand the focus of the research to the context of the village community. This study enriches the literature on village governance in Indonesia by examining whistleblowing intention from the perspective of village communities, an area that has received limited empirical attention. Village governments are closer to residents and stakeholders; they must be accessible and responsive to residents. Therefore, local governance is very important because it is the main arena for public participation and the democratic implementation of citizens' rights. Based on the research gap and the importance of strengthening oversight in village fund management, this study examines the effects of transparency and accountability on whistleblowing intention and investigates the mediating role of public trust among village communities in Indonesia. Therefore, in this study, good governance practices and whistlebling intentions are evaluated using the research model in the image

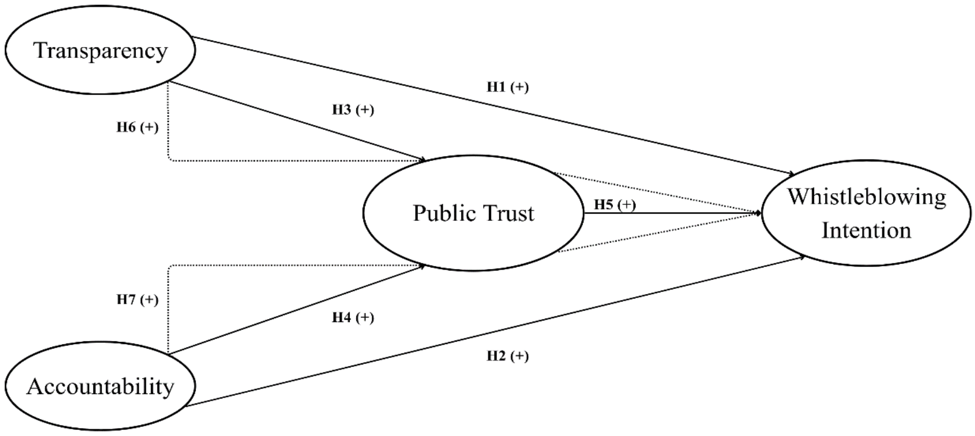

Figure 1: Conseptual of framework

REVIEW OF RELATED LITERATURE

Conceptual foundations for explaining the relationship between *Good Governance*, public trust, and intentions *Whistleblowing* in the public sector using legitimacy. The theory of legitimacy explains that an organization or institution must carry out its activities in a manner consistent with the values, norms, and expectations that develop in society so that its existence can be accepted and gain support from the social environment. If government actions are considered not in accordance with values, norms, or societal expectations, the legitimacy of the government can decrease. In these conditions, the public can be encouraged to supervise and report alleged irregularities that occur as a form of effort to maintain accountability and ensure that the administration of government remains in accordance with the public interest. The decision to whistleblow is not only influenced by individual factors, but institutional factors of the organization also affect a person's decision to do the intention *Whistleblowing* (Keenan, 2002; Near et al., 2004). Research by Mbago, Ntayi, and Mutebi (2017) shows the positive influence of the perception of legitimacy on *Whistleblowers Act* and enforcement agencies against the intention of *Whistleblowing* to employees in *Procuring and Disposing* for unethical practices in the procurement of goods and services in the public sector. An anti-corruption system that focuses on local government has also proven to attract citizens to participate, as evidenced by the intention of *Whistleblowing* those who are strong and more action *Whistleblowing* (Su & Ni, (2018) This inspires researchers to focus on intent *Whistleblowing* to the village government. Specifically, as the basis of good governance, transparency and accountability of public administration affect the intention of whistleblowing. Information disclosure and moral accountability affect a person's attitude towards corruption practice. Transparency and accountability facilitate citizens to whistle blow, provide a legitimate place to expose corrupt practices and mitigate government ills.

Transparency on the Whistleblowing Intentions of Village Communities

Transparency in the framework of legitimacy serves two purposes, namely awareness and insight in making decisions and providing public influence (Kjell Andersson, 2001). Near and Miceli (1985) stating one of the prerequisites *Whistleblowing* is the ability of the individual to identify deviant behavior. Without adequate access to information, the public does not have a sufficient basis to assess whether irregularities occur, so the intention to report is not formed. At the community level, transparency encourages the collective involvement of the community in the process of budgeting and supervising village activities, thereby strengthening the community's position as an external supervisory actor (Dr. S. Thangamayan et al., 2025). One of the concrete forms of such supervision is as an act of reporting when individuals find indications of irregularities in the administration of government (Waddington et al., 2019). Based on this explanation, the first hypothesis in this study is:

- **H1:** Transparency has a positive impact on the whistleblowing intentions of the village community.

Accountability to the Whistleblowing Intentions of the Village Community

From the perspective of *legitimacy*, accountability is an important mechanism in the social contract between the village government and the community. Accountability is a manifestation of the village government's commitment to managing public resources in line with the norms and interests of the community. Accountability plays a role in strengthening the enforcement of the code of ethics and building an organization that is oriented to moral values (Beu and Buckley, 2004) so that the disclosure of violations is seen as a legitimate action and in accordance with the public interest (Porter and Ronit, 2018). In addition, Klitgaard (1998) emphasized that the success of corruption eradication requires community involvement and improvement of the government system. Therefore, the application of accountability in governance increases community involvement in supervising the management of village funds, one of which is through *whistleblowing* actions when indications of irregularities are found. Based on several findings with previous research sources, the second hypothesis is formulated as follows:

- **H2:** Accountability has a positive impact on the whistleblowing intentions of the village community.

Transparency to Public Trust of Village Communities

Transparency is one of the priority mechanisms used by public organizations to build and maintain their legitimacy in the eyes of the public (Suchman, 1995). The consistency of the village government in opening access to information related to the planning, realization, and accountability of village funds is a signal that the institution runs according to applicable norms, without covering up information that should be accessible to the public. Communities that value information disclosure tend to provide a higher level of trust when the government shows transparency practices because this information disclosure allows the community to independently verify the claims submitted by the village government, thereby reducing information asymmetry. Based on this explanation, the fourth hypothesis in this study is:

- **H3:** Transparency has a positive effect on public trust in rural communities.

Accountability to the Public Trust of Village Communities

The application of accountability is one of the organizational strategies to gain acceptance and legitimacy from stakeholders and public trust through the delivery of information about their activities and performance that are in line with applicable beliefs and norms (Deegan, 2019). Village governments that consistently account for the use of village funds through reports that can be accessed and verified by the community demonstrate a real commitment to responsible management (Ryandi & Sari, 2024). High accountability also reduces the uncertainty felt by the community in the management of village funds. Based on this explanation, the fourth hypothesis in this study

- **H4**: Accountability has a positive effect on the public trust of the village community.

Public Trust in Public Trust in Village Community

Public trust in village government reflects the community's belief that the institution is essentially working in the public interest and has integrity in carrying out its functions (Beshi & Kaur, 2020). Trust shapes people's thinking towards the village government not as a party to be watched out for, but as an institution that needs to maintain its integrity. When there are allegations of irregularities in the management of village funds, people with high trust do not view the reporting action as a form of confrontation against the institution, but rather as an effort to protect the integrity of the institution they trust (Mbago et al, 2017). At the broader governance level, trust in institutions is shown to have a strong positive influence on community participation, increased trust followed by increased willingness to participate in actions aimed at protecting the public interest (Hutahaean et al., 2023). Based on this explanation, the fourth hypothesis in this study is:

- **H5**: Public trust has a positive effect on the whistleblowing intentions of the village community.

Mediation of Public Trust on the Effect of Transparency on the Whistleblowing Intentions of Village Communities

The disclosure of information regarding the management of village funds signals to the community that the village government operates in accordance with applicable norms, and this signal gradually forms public trust in the institution. Trust formed through consistent transparency practices then becomes a psychological foundation that encourages people to be willing to report alleged irregularities when they occur. The openness of public organizations has been shown to have an effect on public trust, which further encourages the active participation of citizens in government affairs with trust acting as a mediator in the relationship (Abdulkareem et al., 2022). Thus, trust acts as a bridge that transforms transparent governance conditions into the active willingness of the community to participate in supervision, including through the reporting of irregularities (Maulan & Fitriani, 2025).

- **H6**: Public trust mediates the relationship between transparency and whistleblowing intention.

Mediation of Public Trust on the Influence of Accountability on the Whistleblowing Intentions of Village Communities

Public trust formed from consistent accountability practices reflects the community's assessment that the village government has carried out its functions well and can be accounted for, so it is worthy of trust. Accountability that is carried out consistently builds the legitimacy of the village government through the fulfillment of the normative expectations of the community (Suchman, 1995). Accountability makes individuals act more ethically by thinking that they can reject negative judgments from others (Beu & Buckley, 2004) so that the motivation to show fair, normative, and socially responsible behavior (Stouten et al., 2009). Adetunji (2024) affirms that the effectiveness of Whistleblowing depending on the application Good Governance and strong law enforcement, which indicates that a good governance environment including high accountability is a prerequisite for effective whistleblowing practices. Based on this explanation, the fourth hypothesis in this study is:

- **H7**: Public trust mediates the relationship between accountability and whistleblowing intent

RESEARCH METHODS

To test the hypothesis proposed, a quantitative method was applied by conducting a survey among students in the city of Semarang who came from the village area. Students are chosen because they are part of society that has a higher level of education so that they have the capacity to understand and evaluate public information. Students from the village also still have the right to choose the village head and receive direct benefits from the fund. This study used purposive sampling because the researcher could not obtain official data from all the details of the study population.

Table 1: Variables and Their Measurements

Variable	Symbols	Indicator
Independent Variables		
Transparency (Beshi & Kaur, 2020)	TR1	The village government provides information about the use of village funds to be publicly conveyed to the community
	TR2	Village communities can access information related to the use of funds
	TR3	The information conveyed by the village government is easy to understand
	TR4	Information about the use of village funds has been conveyed by the village government in a timely manner to the community
Accountability (Beshi & Kaur, 2020)	AK1	The village government has given responsibility for the use of village funds to the community
	AK2	There are reports of clear use of village funds to the community
	AK3	The implementation of the village program is in accordance with the information that has been submitted previously
	AK4	The management of village funds has been carried out in accordance with applicable regulations
Mediation Variables		
Public Trust (Beshi & Kaur, 2020)	KP1	I feel that the village government pays attention to the interests of the community in the management of village funds

	KP2 KP3 KP4 KP5 KP6	I feel that the program made by the village government is aimed at providing benefits to the village community I feel that the village officials have the ability to manage village funds I feel that the management of village funds is carried out in accordance with applicable regulations I feel that the management of village funds is carried out professionally by the village officials I feel that the village officials have managed honestly village
Dependent Variables		
Whistleblowing Intention Fathmaningrum et al., (2025)	WB1 WB2 WB3 WB4	I am ready to report if I find out that there is a discrepancy in the use of village funds I am still willing to report even though it is not my direct responsibility I am still willing to report despite the risks I may face I am still willing to report even though the parties involved are village officials

After making the necessary adjustments to the questionnaire, the process of collecting final field survey data begins on April 17, 2026. The overall distribution process took about two weeks (from April 17 to April 30, 2026). The total questionnaire returned was 124 respondents. However, of the questionnaires returned, 24 responses were discarded because the answers were not serious (respondents gave the same answer on all Likert scale items) and respondents were not from the village. Table 1 shows the variables and indicators of independent and dependent variables. Perceived transparency and accountability were tested with four questions, and perceived of trust was examined with six questions. Meanwhile, the dependent variable, namely the overall whistleblowing intention towards local governments, was tested with four questions.

RESEARCH RESULTS

The collected data was analyzed using Microsoft Excel for descriptive analysis and structural equation modeling (SEM) through Smart PLS 4.0 software for hypothesis testing. The demographic statistics of the respondents showed that the number of women dominated in this study as much as 96% while men as much as 4%. As many as 95% of the respondents in this study are students who have lived for more than 20 years in their home villages so that they have a strong attachment and information to their villages. This shows that the sample selected for this study is quite representative.

Table 2: Descriptive Statistics

Variable	Theory		Questinnaire Results		
	Range	Mean	Range	Mean	Standard Deviation
Transparency	4-20	12	4-18	11,55	4,65
Accountability	4-20	12	4-20	11,91	4,49
Public Trust	6-30	18	6-29	18,56	5,71
Whistleblowing Intention	4-20	12	6-20	14,65	3,56

Source: Data processed using Ms. Excel, 2026

Based on the descriptive analysis of table 3, it can be seen that the respondents' perception of transparency and accountability in the management of village funds is still not fully met theoretically expectations. The public trust variable obtained an average score of 18.56 which shows that respondents tend to have a fairly good level of trust in the village government. The whistleblowing intention variable also showed an average score of 14.65, reflecting the positive tendency of respondents to report violations that occurred. The standard value of public trust deviation indicates that there is a fairly diverse difference in perception between respondents. In contrast, the standard deviation of whistleblowing intent was 3.56, which indicates that respondents' answers were relatively more homogeneous.

Test Measurement Model

Before running SEM, the data is carefully checked for several characteristics. As shown in Tables 2 and 3, the convergence, reliability, and discriminant validity of confirmed items are above the suggested threshold. This value is obtained after the TR4 item and the AK4 item are deleted because they have similar initial cross loading values. After the removal of the two items, there is no issue of violation of assumptions on convergent validity, reliability, or discrimination, we assume that there is no violation of validity and reliability. The reliability of each individual construct is also above 0.8, which indicates good internal reliability.

Table 3: Convergent validity and reliability test

	Transparency	Accountability	Public Trust	Whistleblowing Intention
CA	0,844	0,857	0,910	0,941
CR	0,906	0,912	0,930	0,957
AVE	0,762	0,776	0,689	0,849

AVE, average variance extracted; CR, Composite reliability; CA, Conbrach Alpha

Table 4: Discriminatory Test

Variable	HTMT
Public Trust <−> Accountability	0,715
Transparency <−> Accountability	0,843
Transparency <−> Public Trust	0,641
Whistleblowing Intent <−> Accountability	0,343
Whistleblowing Intent <−> Public Trust	0,306
Whistleblowing Intent <−> Transparency	0,400

HTMT, Heterotrait-Monotrait Ratio

Structural Model Test

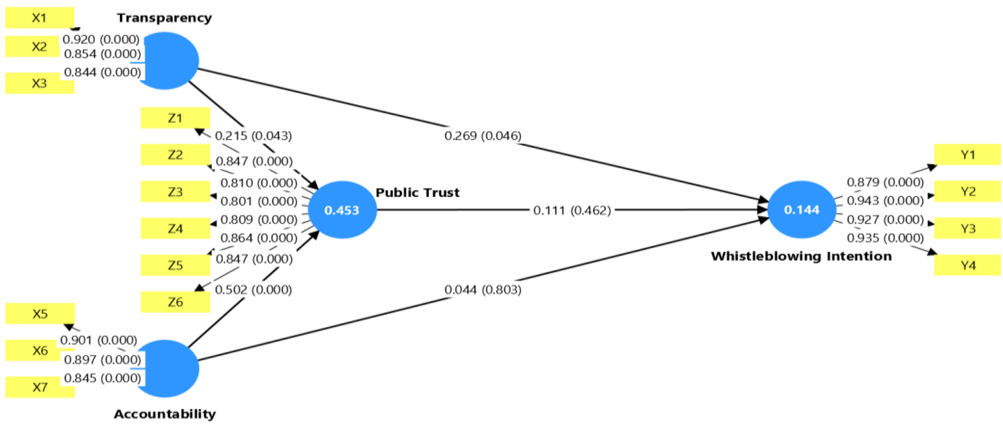

Figure 2: PLS Algorithm Results

Table 5: Path Coefficients (Original Sample, STDEV, T-value)

	Original sample (O)	T statistics (|O/STDEV|)	P values
Transparency -> Public Trust	0,215	2,020	0,043
Accountability -> Public Trust	0,502	5,209	0,000
Transparency -> Whistleblowing Intent	0,269	1,992	0,046
Accountability -> Whistleblowing Intent	0,044	0,249	0,803
Public Trust -> Whistleblowing Intent	0,111	0,736	0,462
Transparency -> Public Trust -> Whistleblowing Intent	0,024	0,634	0,526
Accountability -> Public Trust -> Whistleblowing Intent	0,056	0,692	0,489

Source: Data processed with SmartPLS 4.0, 2026

In the path coefficient values of transparency and accountability to public trust, it can be seen that T Statistics shows numbers 2.020 and 5.209 (Tstatistics > 1.96) while p value shows numbers 0.043 and 0.000 (p value < 0.05). Both values show positive numbers indicating that the influence of transparency and accountability variables on public trust is in line with the T statistics and T statistics showing a higher than T-table and a p value lower than the level of trust indicate that the hypothesis is accepted.

In the path coefficient value of transparency to whistlebling intentions, it can be seen that T Statistics shows a figure of 1.992 (Tstatistics > 1.96) while the p value shows a figure of 0.046 (p value < 0.05). Both values show positive numbers indicating that the influence of transparency variables on whistleblowing intent is in line with the T statistics and T statistics showing a higher than T-table and p values that are lower than the intent level indicate that the hypothesis is accepted.

In the path coefficient value of accountability and trust in visible T Statistics shows 0.249 and 0.736 (Tstatistics < 1.96) while p value shows 0.803 and 0.462 (p value > 0.05). Both values show positive numbers indicating that the influence of accountability and public trust variables on whistleblowing intentions is unidirectional and T statistics showing lower than T-table and p values higher than the level of trust indicate that the hypothesis is rejected.

In the path coefficient value of the role of trust mediation in the relationship between transparency and accountability to whistlebling intentions, it can be seen that T Statistics shows 0.634 and 0.692 (Tstatistics < 1.96) while p values show 0.526 and 0.489 (p value > 0.05). Both values showed positive numbers indicating that the mediating effect of public trust in transparency and accountability on whistleblowing intentions was unidirectional and T statistics showing lower than the T-table and a higher p value than the level of trust indicated that the hypothesis was rejected.

The value of the determination coefficient on the public trust variable shows a figure of 45.3% which explains that the variation in public trust can be explained by transparency and accountability as an independent variable of 45.3% while the remaining percentage of 54.7% is explained by other variables outside the model. Likewise, the variable of whistleblowing intention can be explained by 14.4% through the independent variables of transparency, accountability, and public trust, while the remaining 85.6% is explained by other variables outside the model.

Table 6: R-square Test Results

	R-square
Public Trust	0.453
Whistleblowing Intent	0.144

Source: Data processed with SmartPLS 4.0, 2026

DISCUSSION AND CONCLUSION

Transparency and open governance initiatives have become a means to increase legitimacy, and legitimacy In this study, it is estimated that perceived transparency practices will significantly influence the whistleblowing intentions of village governments. The results of the study found that whistlebling was significantly influenced by perceived transparency practices (ß = 0.2269 p = <.05). These results are in line with the findings of Abdulkareem et al. (2022) that transparency increases public understanding of government financial information and correlates with increased public participation. Transparency has also been proven to form a positive behavioral attitude towards the public Whistleblowing as a behavior that is in accordance with their values and beliefs (Harefa et al., 2025), as well as reinforcing social norms that encourage disclosure of violations within the organization (Latan et al., 2023; Park & Blenkinsopp, 2011) as a form of community responsibility. The findings of this study emphasize the importance and need for a transparency mechanism in managing village funds. This increases public understanding and further contributes to increasing the legitimacy of whistleblowing. On the one hand, one of the pillars of good governance, accountability requires the state and civil society to focus on developing clear objectives, effective policy implementation strategies, and mechanisms for monitoring and reporting accountability practices that the community feels towards local governments. The results of the study found that whistleblowing against the village government was not significantly influenced by perceived accountability practices (ß =.044 p = >.05). These findings suggest the legitimacy formed through accountability does not automatically drive intent Whistleblowing directly. The perception of village government accountability reflects more of an assessment of the quality of institutional governance than is a factor that directly influences an individual's decision to report alleged irregularities. These findings are consistent with several previous studies. Larasati et al. (2026) show that accountability does not affect intentions Whistleblowing directly and requires a mediation variable in the form of public trust. Ugaddan & Park (2019) found that the governance variable did not work directly against the intention Whistleblowing but through public service motivation.

Furthermore, transparency and accountability together increase public trust in the integrity and performance of the village government. In this study, the perceived practice of transparency and accountability will significantly affect public trust in local governments. The results of the study found that public trust in local government was significantly influenced by perceived transparency practices (ß =.215 p = <.05) and accountability values (ß =.502 p = <.05). These findings are also in line with Suhardi et al. (2023), Prasetya (2023), and Fitrianti (2025) who consistently show that transparency has a positive influence on public trust in the management of public resources. In addition, Yousaf et al. (2016), Beshi & Kaur (2020) have also consistently shown that accountability has a positive influence on public trust. However, public trust obtained through the implementation of good governance cannot increase a person's intention in reporting if there are unethical or deviant actions. The results of the study found that the intention of whistleblowing against local governments was not significantly influenced by the perceived public trust (ß =.111 p = >.05) because there was a gap between institutional trust and system efficacy. In Whistleblowing, trust in institutions in general does not automatically result in confidence that specific reporting mechanisms will work as they should and trust in reporting is important because trust refers to satisfaction with individuals (Alessandro et al., 2021; Hartanto et al., 2021). So that the perception of the legitimacy of the village government is not enough to directly encourage the intention Whistleblowing if it is not accompanied by confidence that the reporting system will function effectively.

In addition, the role of public trust as a mediator in this study also did not have a significant impact on the relationship of transparency to whistleblowing intention (ß =.024 p = >.05) and in the relationship of accountability to whistleblowing intention (ß =.056 p = >.05). The insignificance of this mediation is technically a direct consequence of the insignificance of the final track, namely public trust in the whistleblowing intention as shown in the previous discussion. It can be further understood through the limitations of the transparency working mechanism in forming the intention of whistleblowing indirectly. Novaro et al. (2024) show that the provision of information alone does not automatically increase whistleblowing intent through indirect channels because its effectiveness depends on the framing and accompanying psychological mechanisms. This does not contradict the findings of the primacy hypothesis that show a direct influence of transparency on whistleblowing intentions, as the working mechanism of the direct path is different from the indirect path through public trust. Likewise, the role of mediation in the accountability relationship, where the community recognizes that the village government meets these normative expectations and has trust in the village government as a recognition of legitimacy. However, the trust formed from this normative mechanism does not necessarily produce enough motivational motivation to encourage individuals to whistleblow.

Based on these explanations, it can be concluded that transparency and accountability can encourage public trust and transparency can encourage whistleblowing directly through the dissemination of clear information. However, directly accountability and public trust do not have a significant influence on whistleblowing intentions, nor has the role of public trust as a mediation been proven to be strong and significant in influencing someone's intention to whistle blow.

LIMITATIONS

In this study, it was found that there are several limitations obtained, including:

1. Public trust is measured only through respondents' perception of the ability and honesty of the village government to manage village funds. This condition represents trust in the performance of the village government compared to trust in the effectiveness of the system. This allows the relationship between public trust and whistleblowing intent not yet to be optimally explained
2. The respondents of the study were limited to students in Semarang City, so the characteristics of the respondents did not fully represent the wider village community
3. The hypothesis development in this study refers to a number of previous studies that discuss whistleblowing and community participation. Meanwhile, this study uses whistleblowing intention as a dependent variable. This difference in focus can cause variations in theoretical explanations and empirical results obtained

SUGGESTIONS

Based on the findings of the study and considering the limitations of this study, there are several suggestions for further research, including:

1. Public trust is recommended related to trust in the handling of reports, such as confidence that the village government provides adequate reporting mechanisms and confidence that community reports will be received, processed, and followed up by the village.
2. Carry out the next research by expanding the sample of more respondents, not only from students
3. The next research is suggested to expand the dimensions of good governance that are researched such as the rule of law, responsiveness, and effectiveness of the reporting system so that the research results are more comprehensive.

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