



Occupational Safety Culture and Zero Accidents: Implications Company Reputation

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ABSTRACT

Occupational Safety and Health (OHS) is not only a regulatory obligation but a crucial element influencing a company's reputation. A positive corporate reputation can be supported by strong OHS performance, as evidenced by companies receiving the Zero Accident Award. However, empirical studies investigating the relation between OHS programs, OHS culture, Zero Accident achievement, and corporate reputation are still rare, especially in Indonesia. This study aims to analyze the role of OHS program implementation and OHS culture in achieving Zero Accidents and its impact on corporate reputation.

The research approach used was quantitative, using a survey method. Respondents included 333 employees from 20 Zero Accident Award-winning companies in Greater Malang area. Data collection was conducted using a questionnaire, and analysis was conducted using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method to test the direct and indirect (mediation) effects between variables.

The analysis results show that the implementation of the OHS program and OHS culture have a positive and significant impact on the achievement of Zero Accidents and the company's reputation. Achieving Zero Accidents has also been shown to have a positive and significant impact on the company's reputation. Furthermore, the Zero Accident variable acts as a mediator that strengthens the influence of the OHS program and OHS culture on reputation. These findings confirm that OHS implementation is not merely a matter of complying with regulations, but rather a strategic investment to reduce workplace accidents and build a positive company image sustainably.

INTRODUCTION

Occupational Safety and Health (K3) is a crucial element in maintaining employee well-being and the sustainability of company operations. This program serves not only as a legal obligation but also as a strategy to increase productivity and protect workers' rights amidst global competition (Kemnaker RI, 2023). However, in Indonesia, the workplace accident rate is still relatively high, with 462,241 cases in 2024, an increase from the previous year (Satu Data Indonesia, 2024), (IDN Times, 2025). This condition shows a gap between regulations and the implementation of K3 practices in the field, so efforts are needed to strengthen a sustainable K3 culture in order to achieve target Zero accident (Kemnaker RI, 2023), (Kontan, 2025).

Workplace accidents have multidimensional impacts on individuals, companies, and even countries. For workers, they cause injury, psychological trauma, and even death; for companies, accidents increase costs, reduce productivity, and damage corporate reputation (Noh, Lee & Cho, 2022). Research by Adesi et al. (2023) Studies show that accidents negatively impact a company's reputation by reducing employee trust in management integrity and corporate ethics. Therefore, successful OHS implementation impacts not only physical safety but also a company's image and competitiveness in the marketplace.

Although Indonesia has strong regulations such as Law No. 1 of 1970 and Government Regulation No. 50 of 2012 concerning Occupational Health and Safety Management System (SMK3), their implementation still faces serious challenges. Many companies view K3 as merely an administrative burden, not a strategic investment (Agustina & Suyono, 2021), (Puspitasari, 2022). Previous research by Susanto et al., (2020) emphasized that the success of K3 implementation depends on management commitment and the establishment of a safety culture at all levels of the organization. On the other hand, a safety culture has been proven to be more effective than simply implementing procedural techniques (Naji et al., 2021a). (Sari & Wibowo, 2020). The gap between formal regulations and the internalization of K3 values is a research gap (research gap) which needs to be studied in more depth.

The phenomenon in the Greater Malang area shows that several companies have succeeded in achieving Zero Accident Award. However, the trend in implementing the K3 Management System has actually decreased in recent years (ANTARA News East Java, 2024). This situation indicates that most companies still view OHS as an administrative obligation, rather than an organizational culture. Several local studies (Rahman & Utami, 2023), (Susanto et al., 2020), (Adityayoga et al., 2025) emphasize the importance of top management commitment, ongoing training, and strict sanctions in building a strong OHS culture. This phenomenon demonstrates a gap between formal





rewards and the practice of safety culture in the field, particularly at the company's operational level.

This research has high urgency both theoretically and practically. Theoretically, this study enriches the literature on the relationship between K3 programs, safety culture, and achievement. Zero Accident, and corporate reputation, particularly in the Indonesian context, which faces challenges in regulatory implementation and work culture. Practically, the research findings are expected to provide strategic recommendations for companies in Greater Malang to strengthen management commitment, increase employee participation, and optimize on going evaluation. Thus, companies will not only be able to reduce workplace accidents but also strengthen their corporate reputation and competitiveness in a sustainable manner.

LITERATURE REVIEW

Occupational Safety and Health (K3) Program (X1)

The Occupational Safety and Health (OSH) Program according to (UU No. 1 Tahun 1970) emphasizes that occupational safety applies in all workplaces with in the jurisdiction of the Republic of Indonesia, and guarantees the right of every worker to protection in carrying out their work. This foundation is reinforced by (PP No. 50 Tahun 2012), on the Occupational Safety and Health Management System (SMK3), which defines K3 as “all activities to ensure and protect the safety and health of workers” and requires the systematic implementation of the K3 management system in certain companies.

Occupational Safety and Health (K3) Culture (X2)

Occupational Safety and Health (OSH) Culture is a pattern of values, attitudes, competencies, and behaviors of individuals and groups that determine an organization's commitment to managing risks and giving rise to the concept of just culture, which means a fair environment for assessing mistakes, encouraging open reporting, and continuous improvement (Pedrosa et al., 2025a).

Zero Accident (Z)

According to Ferbi Ramadhan, (2025) ero accidents are understood as a strategic occupational safety goal that emphasizes total accident prevention through integrated management of behavior, systems, and safety culture. This concept is not merely a target of zero accidents, but rather an on going commitment by the organization to identify hazards, control risks, and foster consistent safe behavior at all levels of work. Cooper emphasizes that achieving zero accidents is highly dependent on strong safety leadership, active worker participation, and a mature OSH culture, so that safety becomes a core value of the organization, not just compliance with rules.

Company Reputation (Y)

Corporate reputation is a strategic concept that has been widely studied in management literature because it acts as an intangible asset that determines the sustainability of an organization. According to (Ahamad et al., 2022), reputation is the collective perception of stakeholders regarding the company's past actions and future prospects, which reflects its relative attractiveness compared to competitors.

METHOD

This research method uses a quantitative approach with the help of statistical software to produce objective, measurable, and scientifically accountable data (Ahamad et al., 2022). The research population includes all employees and management of companies in the Greater Malang area that have implemented Occupational Safety and Health (K3) programs, with a population of 2,000 people, while the research sample consists of 333 respondents selected using the technique purposive sampling with margin of error (5%) based on direct involvement in the implementation of the K3 program. Data analysis was carried out in three stages, namely descriptive analysis to describe the characteristics of respondents and the distribution of variables (Pedrosa et al., 2025a), inferential statistical analysis using Structural Equation Modeling (SEM) based Partial Least Squares (PLS) to test the causal relationship between latent variables such as K3 Program (X₁), K3 Culture (X₂), Zero Accident (Z), and Corporate Reputation (Y) (Naji et al., 2021a), (Ghozali et al., 2021), as well as hypothesis testing through procedures bootstrapping with a significance level of 0.05 to determine the direct and indirect influence between variables. This approach was chosen because it is able to validate the conceptual model simultaneously and provide a comprehensive empirical understanding of the influence of the OHS program and OHS culture on achievement. Zero Accident and company reputation in Greater Malang. The conceptual framework and research hypothesis formulation are presented as follows:



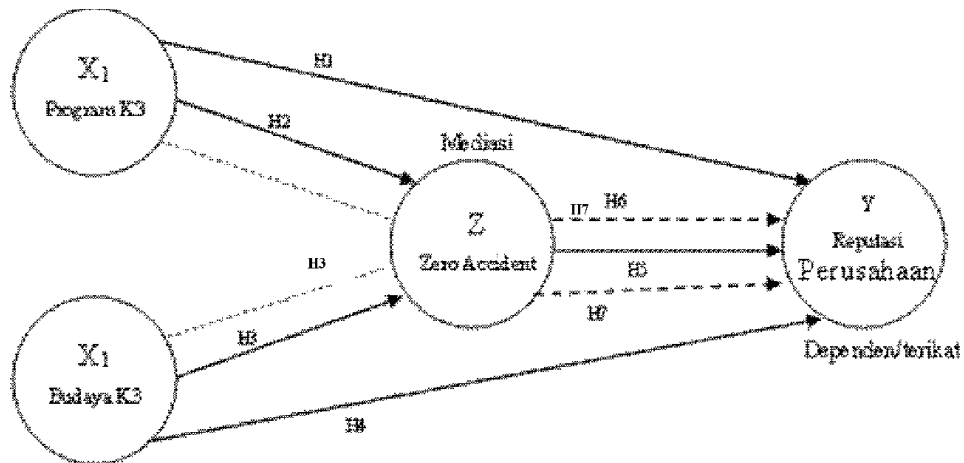


Figure 1. Conceptual Research Model

Hypothesis:

- a) H1: K3 Program → Company Reputation (The better the implementation of the K3 program, the higher the company's reputation because it shows concern for occupational safety).
- b) H2: Program K3 → Zero Accident (A well-designed and implemented K3 program can reduce the level of work accidents (towards Zero Accident).
- c) H3: K3 culture → Zero Accident (A culture of discipline and compliance with K3 in the work environment helps create accident-free conditions).
- d) H4: OHS Culture → Company Reputation (A strong safety culture strengthens the company's image as a safe and professional workplace).
- e) H5: Zero Accident → Company Reputation (Achievements) Zero Accident contribute directly to improving reputation because it reflects the effectiveness of the K3 system).
- f) H6: Program K3 → Zero Accident → Company Reputation (Zero Accident mediate the relationship between the K3 Program and Corporate Reputation. This means that reputation increases through achievement Zero Accident resulting from the K3 program).
- g) H7: K3 culture → Zero Accident → Company Reputation (A strong OHS culture also influences reputation through achievement Zero Accident as an indirect effect

RESULT

Respondent characteristics describe the attributes of individuals participating in the study to help researchers understand the results more deeply. This study involved 333 respondents, consisting of employees and management at the award-winning company. Zero Accident in the Greater Malang area. The analysis of respondent characteristics aims to provide a general overview of demographic profiles and work backgrounds, thus providing context for understanding perceptions of the implementation of the OHS Program, OHS Culture, Zero Accident achievement, and Company Reputation.

Table 1. Respondent Characteristics Based on Gender

Gender	Number of people	Percentage (%)
Man	215	64,6 %
Woman	118	35,4 %
Total	333	100 %

Source: Processed data, (2025)

Based on the data in Table 1, it can be seen that the majority of respondents were male, namely 215 people (64.6%), while female respondents numbered 118 people (35.4%). This composition illustrates that the company's workforce is still dominated by men. This tendency is generally related to the nature of the work that requires involvement in physical, technical, and operational activities in the field, areas that are traditionally filled by more male workers. This phenomenon requires attention because gender differences can influence workers' perspectives, attitudes, and behaviors regarding the implementation of occupational safety and health (OSH).





Table 2. Respondent Characteristics Based on Age

Age Group	Number of people	Percentage (%)
≤ 25 years	28	8,4 %
26–35 years	113	33,9 %
36–45 years	116	34,8 %
> 45 years	76	22,8 %
Total	333	100 %

Source: Processed data, (2025)

Based on the data in Table 2, it can be seen that the majority of respondents were in the 36–45 age range (116 people) (34.8%), followed by the 26–35 age group (113 people) (33.9%). The results of this study indicate that most respondents are of productive age and have reached professional maturity. In general, this age group has adequate work experience, a greater sense of responsibility, and a better understanding of work risks and the importance of implementing occupational safety and health (OHS). Therefore, the age structure of respondents supports the credibility of the research data because the majority come from experienced workers in the work environment.

Table 3. Respondent Characteristics Based on Length of Service

Length of work	Number of people	Percentage (%)
≤ 1 year	23	6,9 %
2-5 years	72	21,6 %
6-10 years	91	27,3 %
> 10 years	147	44,2 %
Total	333	100 %

Source: Processed data, (2025)

Table 3 shows that most of the respondents in this study have a fairly long working period, with the largest proportion working for more than 10 years, namely 147 people (44.2%), followed by the group with a work period of 6–10 years of 91 people (27.3%). The percentage of respondents with a work period of 2–5 years reached 72 people (21.6%), while respondents with a work period of less than or equal to 1 year were only 23 people (6.9%) of the total 333 respondents. This condition indicates that the majority of respondents are experienced employees who are familiar with the work culture, operational systems, and occupational safety and health (OHS) policies in the company. The proportion of workers with long working periods is an added value for the study, because they are considered able to provide a more objective and realistic view of the implementation of OHS based on direct experience they have in the work environment.

Table 4. Respondent Characteristics Based on Position/Section

Position/Section (Group)	Frequency	Percentage (%)
Production/Operational	43	12,91%
Administration/Staff	71	21,32%
K3/HSE	30	9,01%
Supervisor/Manager	63	18,92%
Others	126	37,84%
Total	333	100%

Source: Processed data, (2025)

Based on Table 4, it is known that respondents with positions in the Production/Operational section numbered 43 people (12.91%). Respondents in the Administration/Staff section numbered 71 people (21.32%), while those in the special K3/HSE section numbered 30 people (9.01%). Respondents holding Supervisor/Manager positions numbered 63 people (18.92%). The majority of respondents were included in the Other position group, namely 126 people (37.84%). This composition shows that respondents came from various positions, including operational, administrative, and managerial lines.

Measurement Model Test Results (Measurement Model)

The results of validity and reliability testing show that the research instrument has excellent measurement quality. The value Average Variance Extracted. The AVE for all constructs ranges from 0.7404 to 0.8452, exceeding the minimum limit of 0.50, meaning that more than 74% of the indicator variance can be explained by its respective latent construct. This confirms that each indicator is strongly correlated with the construct it measures and meets the convergent and discriminant validity criteria according to Fornell–Larcker, with HTMT values between variables below





0.90. In addition, the results of the reliability test show a value Cronbach's Alpha all constructs above 0.90 (K3 Program = 0.9630; K3 Culture = 0.9745; Zero Accident = 0.9081; Corporate Reputation = 0.9693), indicating very high internal consistency. The value Composite Reliability also within the range of 0.9425–0.9771 (> 0.70), indicating that the indicators in each construct are able to consistently measure their latent variables. Thus, all instruments are declared valid and reliable, and are suitable for use in structural model analysis and further hypothesis testing.

Table 5. AVE, Cronbach's Alpha, and Composite Reliability Values for leave on variable

Construct	Number of Indicators	Cronbach's Alpha	Composite Reliability (CR)	AVE
Program K3	10	0,9630	0,9682	0,7528
K3 culture	15	0,9745	0,9771	0,7404
Zero Accident	3	0,9081	0,9425	0,8452
Company Reputation	7	0,9693	0,9745	0,8451

Source: Processed data, (2025)

Based on the values in the table above, it can be seen that all AVE values ≥ 0.50 , and all values Cronbach's Alpha and CR ≥ 0.70 , thus meeting the standard cut-off recommended in the evaluation of the measurement model. By fulfilling the criteria of convergent validity and reliability, it can be confirmed that the measurement model in this study is adequate to measure the constructs of the OHS Program, OHS Culture, Zero Accident, and Corporate Reputation accurately and consistently.

Structural Model Test Results (Structural Model)

The structural model is used to see to what extent the K3 Program and K3 Culture are able to explain variations. Zero Accident and Corporate Reputation, and assess the overall predictive power of the model. The structural model feasibility test is carried out using three main indicators, namely: coefficient of determination (R-Square), predictive relevance (Q-Square), And Goodness of Fit (GoF) model. The following presents the results of the structural model evaluation based on the three indicators.

Table 6. R-Square Values of Endogenous Variables

Endogenous Variables	Variable Predictor	R-Square	Category
Zero Accident (Z)	Program K3 (X1), Culture K3 (X2)	0,824	Strong
Company Reputation (Y)	Program K3 (X1), Budaya K3 (X2), Z	0,879	Strong

Source: Processed data, (2025)

The R^2 Zero Accident value of 0.824 indicates that 82.4% of the variation Zero Accident can be explained by the OHS Program and OHS Culture variables, while the remaining 17.6% is influenced by other factors outside the model. This value is considered strong because it exceeds the threshold of 0.75 (strong) in explaining the variance of the related constructs. Similarly, the R^2 of Corporate Reputation of 0.879 means that 87.9% of the variation in corporate reputation can be explained by the OHS Program, OHS Culture, and Zero Accident. This figure is in the strong category (> 0.75), so the research model is able to explain the variability of corporate reputation very well.

Table 7. Q-Square Values of Endogenous Variables

Endogenous Variables	Q-Square	Information
Zero Accident (Z)	0,813	Predictive relevance is very good
Company Reputation (Y)	0,873	Predictive relevance is very good

Source: Processed data, (2025)

The calculation results show a Q^2 Zero Accident value of 0.813 and a Q^2 Corporate Reputation value of 0.873. Both values are positive (greater than 0.00), thus meeting the model's predictive relevance criteria. A value close to 1.0 indicates excellent predictive ability, meaning the model has a low prediction error for endogenous variables. In other words, this research model is capable of predicting Zero Accident and Company Reputation accurately based on the independent variables involved.

Table 8. Goodness of Fit (GoF) Model

Component	Mark
Installment-installment AVE	0,796
Mean endogenous R-Square	0,851
GoF	0,823

Source: Processed data, (2025)

The GoF value of 0.823 far exceeds the 0.36 threshold commonly used as a criterion for a large/strong GoF. This means that the estimated structural model has a very strong overall fit. In other words, the combination of construct





quality (through reliability and validity indicators reflected in the AVE) and the model's explanatory power (through R-Square) produces a high GoF level. This indicates that the model is able to describe the phenomenon under study well and has a solid fit with the empirical data.

Direct Hypothesis Testing Results

Direct hypothesis testing in this study aims to determine the direct influence between latent variables, namely the K3 Program, K3 Culture, Zero Accident, and Company Reputation. Testing was conducted using a cross-sectional approach. Partial Least Square (PLS) through the procedure bootstrapping to obtain the path coefficient value (path coefficient), t-statistic, and p-value.

Table 9. Results of Direct Effect Hypothesis Testing

Hypothesis	Relationship between variables	Path Coefficient	t-Statistic	p-Value	Information
H1	K3 Program → Company Reputation	Positive	>1,96	< 0,05	Accepted
H2	Program K3 → Zero Accident	Positive	>1,96	< 0,05	Accepted
H3	K3 Culture → Zero Accidents	Positive	>1,96	< 0,05	Accepted
H4	OHS Culture → Company Reputation	Positive	>1,96	< 0,05	Accepted
H5	Zero Accident → Company Reputation	Positive	>1,96	< 0,05	Accepted
Hypothesis	Indirect Mediation Path	Path Coefficient (β)	t-Statistic	p-Value	Information
H6	K3 Program → Zero Accident → Company Reputation	0,391	>1,96	< 0,05	Significant Mediation
H7	K3 Culture → Zero Accident → Company Reputation	0,154	>1,96	< 0,05	Significant Mediation

Source: Processed data, (2025)

DISCUSSION

The Impact of K3 Programs on Company Reputation

The results of the study show that the Occupational Health and Safety (K3) Program has a positive and significant impact on the company's reputation. The recipient company Zero Accident Award Malang Raya implements K3 systematically through planning, training, implementation, and continuous evaluation in accordance with the mandate of Law No. 1 of 1970 and Government Regulation No. 50 of 2012 (Republik Indonesia, 2012). The implementation of K3 is not only a legal obligation but also a form of corporate social responsibility (CSR) that protects workers' rights (Hermansyah, 2023). This approach is in line with stakeholder theory (Naji et al., 2021a; Pramanda et al., 2025a), emphasized that concern for occupational safety strengthens the relationship between companies and stakeholders. A strong commitment to occupational safety and health has been shown to reduce the potential for industrial conflict, increase social legitimacy, and establish a responsible and ethical corporate image (Wahyudi, 2023).

Furthermore, high-quality OHS implementation has been shown to align with increased corporate reputation through indicators of stakeholder trust, positive image, and corporate attractiveness. This finding supports Fombrun's (1996) reputation theory, which states that consistent ethical behavior strengthens public perception of a company's credibility. In the context of Good Corporate Governance (GCG), OHS implementation reflects the principle of responsibility (responsibility) and reasonableness (fairness) (Transcom Indonesia, 2023). The results of this study are consistent with the studies of (Pedrosa et al., 2025a), Bruno Siki et al., (2025), Adesi et al. (2023), and Rahman & Utami (2023), which emphasized that the success of K3 implementation and achievement Zero Accident plays an important role in strengthening the company's reputation, stakeholder trust, and sustainability in the eyes of the public.

The Impact of the K3 Program on Achievement Zero Accident

The Occupational Safety and Health (K3) program has been proven to have a significant influence on achieving Zero Accident, particularly through three main elements: the implementation of Standard Operating Procedures (SOPs), on going OHS training, and regular OHS audits. Research shows that the implementation of a structured and systematic OHS program can reduce the number of workplace accidents to the lowest level (Ramadhan & Hidayat, 2025), (Fitria et al., 2023). Clear and consistent SOPs serve as the primary guideline for workers in carrying out safe work activities, while OHS training plays a role in developing awareness and safe work behaviors in accordance with the principles of behavior-based safety (Gudang Jurnal Manajemen Industri, 2024). OHS audits complement this system by identifying potential hazards and nonconformities, enabling corrective action to be taken before an incident occurs. The combination of these three components forms a multi-layered defense system that eliminates the possibility of an incident occurring, human error, in line with classical safety theory Domino Theory And Swiss Cheese Model (Nugroho & Putri, 2022; Little, 2022).





Apart from operational aspects, the success of achieving Zero Accident The OHS program also relies heavily on its compliance with national regulations and international standards such as ISO 45001:2018. Compliance with Law No. 1 of 1970 and Government Regulation No. 50 of 2012 ensures that OHS implementation is not merely an administrative formality, but rather an integral part of the company's management system (ANSI, 2025). This study shows that companies that implement OHS programs in accordance with regulations and conduct continuous evaluations experience a significant reduction in incident rates. Compliance with standards also strengthens the safety culture at all levels of the organization, increases management commitment and employee participation, and strengthens the company's reputation (Babtec, 2024). Thus, the quality of OHS program implementation directly contributes to the achievement of Zero Accident sustainable.

The Influence of K3 Culture on Achievement Zero Accident

Occupational Safety and Health (K3) culture has been proven to have a significant influence on achievement Zero Accident Research shows that companies with a strong OHS culture, characterized by management commitment, employee engagement, safety communication, and high discipline, are able to consistently reduce the number of workplace accidents (Hussain et al., 2025) and (Hermawati, 2022). A good OHS culture encourages safe work behavior not only through supervision but also through workers' moral awareness of the importance of shared safety (Saedi et al., 2021). In the context of the recipient company, Zero Accident Award In Malang Raya, a well-ingrained K3 culture creates active participation, compliance with SOPs, and a work climate that supports open reporting of hazards without fear, thus encouraging the achievement of accident-free work operations.

The results of this study are relevant to the safety culture theory proposed by (Sudirjo et al., 2025) and reinforced by (Hussain et al., 2025), who emphasized that OHS culture is a combination of values, attitudes, and behaviors that determine an organization's commitment to safety. This study also aligns with the findings of Dinasti & Rahman (2024) and Putriani et al. (2025), who stated that employee discipline and active participation have a positive effect on reducing accidents. Within this framework, Swiss Cheese Model, A good safety culture narrows the gap of potential incidents through risk reporting and continuous improvement. Thus, strengthening the OHS culture has proven to be a strategic factor in ensuring the sustainability of achievement Zero Accident in industrial environments.

The Influence of OHS Culture on Company Reputation

Occupational Safety and Health (OHS) culture has been shown to significantly impact a company's reputation, particularly in shaping a strong and credible organizational identity. Research shows that companies with a strong OHS culture demonstrate high management commitment, employee discipline, and open safety communication. This makes OHS not merely a risk control system but also a core organizational value that shapes the company's moral image and social responsibility. An inherent safety culture creates consistency between values believed in, communicated, and realized in concrete actions, thereby strengthening the company's reputation in the eyes of employees, regulators, and the public (Rinehart, 2025; East Kalimantan Provincial Government, 2024). Thus, OHS culture serves as a company's ethical identity, distinguishing it from competitors who still view safety solely as an administrative obligation.

Furthermore, an OHS culture directly impacts the formation of a positive image and public trust in a company. Good safety practices reflect an organization's social responsibility and professionalism, which strengthens perceptions of reliability and stability among stakeholders (Blanco-Juárez & Buele, 2025; Fatlana et al., 2025), (Hermawati et al., 2021). Companies with a vibrant OHS culture tend to be transparent about safety risks, respond quickly to potential hazards, and actively communicate safety achievements through public reports (Duhamel, 2023). This track record creates long-term reputational advantages and fosters trust from investors, customers, and the public ((Fauzi et al., 2024); Tarwaka, 2020).

Influence Zero Accident on Company Reputation

The results of the study show that Zero Accident has a positive and significant influence on corporate reputation, with a path coefficient of 0.170 and a p-value of 0.0002 after controlling for the variables of the OHS Program and OHS Culture. Although the direct influence is relatively smaller, it is substantially Zero Accident be a safety performance signal (safety performance signal) which shows the effectiveness of the company's safety management system (Ema Mayasari et al., 2024a; Pramanda et al., 2025b) The R^2 value of 0.824 confirms that 82.4% of the variation in achievement Zero Accident As explained by the OHS Program and OHS Culture, it signifies the integration of safety systems and culture (Ema Mayasari et al., 2024b; Ferbi Ramadhan, 2025). A consistent safety record strengthens public trust and serves as tangible evidence of the company's integrity towards occupational safety (Adesi et al., 2023;). In line with (Anas et al., 2024) reputation theory, the condition Zero Accident reflects consistency and professionalism that forms positive stakeholder perceptions.

Apart from being a technical safety indicator, Zero Accident also plays a strategic role in supporting corporate social responsibility (CSR), sustainability (sustainability), and competitive advantage. An accident-free track record reflects a company's moral concern for worker welfare (Ferbi Ramadhan, 2025b) and strengthens social legitimacy in the eyes of the public. The R^2 value of corporate reputation of 0.879 indicates the simultaneous contribution of the OHS





Program, OHS Culture, and Zero Accident towards the formation of corporate reputation (Fatliana et al., 2025). Thus, Zero Accident become a high-value reputational asset, increasing investor confidence, customer loyalty, and company competitiveness in the global market (Blanco-Juárez & Buele, 2025; Pramanda et al., 2025b)

The Role of Mediation Zero Accident in the Relationship between K3 Programs and Corporate Reputation

The results of the study indicate that Zero Accidents act as a partial mediating variable in the relationship between Occupational Safety and Health (OHS) Programs and Company Reputation. Effective OHS implementation results in improved safety performance, characterized by a decrease in the frequency of workplace accidents, until the condition is achieved. Zero Accident (Naji et al., 2021; Pedrosa et al., 2025). This condition serves as concrete evidence of the company's commitment to occupational safety and is an indicator of credibility in the eyes of stakeholders (Blanco-Juárez & Buele, 2025; Fauzi et al., 2024) The positive effect of the K3 Program on the company's reputation, both directly and indirectly, indicates that successfully managing safety risks has a strategic influence on shaping public perception. In line (Ema Mayasari et al., 2024) reputation theory stakeholder theory, the achievement of Zero Accident strengthening stakeholder trust in the integrity and consistency of the company's performance.

Besides that, Zero Accident It is also positioned as a tangible outcome of the implementation of the OHS Program, reflecting the effectiveness of the company's safety management system (Pourmazaherian & Musonda, 2022). This achievement not only demonstrates internal performance but also serves as a signaling mechanism which strengthens a company's external reputation (Demir et al., 2023; Yudiawan & Sukwika, 2025). Companies with a good safety record are considered to have strong risk governance, regulatory compliance, and high social responsibility (Mucun; Tarwaka, 2020). Thus, Zero Accident be a bridge between K3 technical success and a positive and sustainable company reputation (Fatliana et al., 2025).

The Role of Mediation Zero Accident in the Relationship between OHS Culture and Corporate Reputation

The results of the study show that Occupational Safety and Health (K3) Culture has a significant influence on achievement Zero Accident and indirectly strengthen Company Reputation a strong safety and health culture, marked by management commitment, active employee participation, and disciplined adherence to safety procedures can reduce accident rates and increase the consistency of safe work behavior (Demir et al., 2023; Yudiawan & Sukwika, 2025) Field findings show that workers in companies with a strong safety culture are more compliant in using PPE and actively report unsafe conditions. These results confirm the theory of (Wu & Chen, 2026) hat the transformation of safety values into concrete behavior is an indicator of effective cultural internalization. By achieving Zero Accident, the public views companies as responsible entities, having good governance, and worthy of trust (Member Communication Experience, 2025); Adesi et al., 2023).

Furthermore, the mediation analysis shows that Zero Accident It is an important bridge between OHS culture and corporate reputation. A consistent safety culture creates a record of sustained good performance, thereby enhancing positive perceptions from stakeholders (Blanco-Juárez & Buele, 2025; Naji et al., 2021). In Greater Malang, companies that obtain OHS certifications are more likely to receive OHS certifications. Zero Accident Award generally demonstrate a long-term commitment to safety training and ongoing evaluation. This is in line with reputation theory, which states that a strong reputation grows from consistent and repeated safety performance (Wu & Chen, 2026; Yudiawan & Sukwika, 2025). Thus, investing in an OHS culture not only reduces workplace accidents but also builds a company's reputation and sustainable competitive advantage (Pedrosa et al., 2025).

CONCLUSION

Research on 20 companies receiving the Zero Accident Award in Greater Malang shows that the implementation of the K3 program and K3 culture plays a strategic role in building the company's reputation both directly and through mediation of achievement. Zero Accident. **First**, the implementation of the K3 program has been proven to have a positive and significant impact on the company's reputation, where improving the quality of K3 planning, training, and evaluation strengthens the company's positive image in the eyes of the public. **Second**, the K3 program also has a significant impact on achieving Zero Accident, because consistent implementation of K3 can reduce the frequency and severity of work accidents.

Third, K3 culture has been proven to have a positive influence on achieving Zero Accidents, which is influenced by management commitment, worker participation, and effective safety communication. **Fourth** A K3 culture also strengthens a company's reputation, as companies with strong safety values are perceived as having integrity, social responsibility, and good governance. **fifth**, achievement Zero Accident has a direct positive impact on the company's reputation, as it is tangible evidence of commitment to occupational safety and increases stakeholder trust.

Next, the hypothesis **sixth** and **seventh**, it was found that Zero Accidents acts as an important mediating variable. This achievement channels the positive influence of both the implementation of the OHS program and the OHS culture on the company's reputation. This means that success in achieving a zero-accident condition is the key that connects the effectiveness of the safety program and culture with strengthening the organization's image. Overall, this study confirms that the OHS program and OHS culture, synergistically through the achievement of OHS, contribute to the achievement





of OHS. Zero Accident, contributing significantly to building a superior and sustainable corporate reputation.

SUGGESTION

Based on these findings, this study offers several practical recommendations. For companies, the implementation of OHS programs must go beyond administrative aspects and be realized in real-life daily practices, such as on going training, regular evaluations, and disciplinary enforcement against safety violations. The development of an OHS culture needs to be strengthened through leadership role models, open communication regarding incidents, and near miss, as well as providing appreciation for safe work behavior so that safety values are truly internalized as a shared culture.

For the government and policy makers, the results of this study can be a basis for strengthening mentoring and monitoring programs for the implementation of SMK3, as well as developing a Zero Accident award scheme that not only assesses the minimum number of accidents, but also pays attention to the quality of the organization's safety culture.

Meanwhile, for future researchers, it is recommended to expand the study to other industrial sectors and different regions, using a mixed methods approach or in-depth case studies, to explore best practices in implementing K3 and build a strategic model that can become a national reference in strengthening the company's reputation and sustainability through a safety culture.

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