

Determinants Of Whistleblowing In The Government Of The Province Of Dki Jakarta

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Abstract

Corruption eradication is a measure that will reduce, or even eliminate, corruption. As a form of corruption prevention and eradication, the Anti-Corruption Commission, through international conferences, has implemented whistleblowing to encourage active public participation.

The research aims to prevent violations and fraud and strengthen good governance practices by activating a whistleblowing system.

Using the Structural Equation Modeling (SEM) method with Smart PLS, a total of 400 respondents were used. Questions were scaled using a Likert scale of 1-5. This study was conducted on employees working in the DKI Jakarta Provincial Government.

The results of the study are that Attitude, Subjective norms, Behavioral control, Personal ethics, and Personal costs have a significant influence on whistleblowing intention, and Whistleblowing intention has a significant influence on whistleblowing behavior.

Keyword: Attitude, Subjective Norms, Behavioral Control, Personal Ethics, Personal Costs, Whistleblowing Intention, Whistleblowing Behavior.

INTRODUCTION

Eradicating corruption is an action that will help reduce and even eliminate corrupt practices. As a form of corruption prevention and eradication efforts, anti-corruption commissions, through international conferences, have implemented whistleblowing to encourage active public participation. Whistleblowing is an early detection system for identifying and eradicating abuse of authority and forms a strong foundation for successful risk management. Generally, it can be defined as the disclosure of misconduct within an organization by internal members of the International Chamber of Commerce (Lam & Harcourt, 2019). It is a reporting system by all internal elements of an organization regarding information believed to contain violations of laws, regulations, practice guidelines, professional statements, or related to procedural errors, corruption, abuse of authority, or dangers to the public or workplace safety. It aims to prevent misconduct and fraud and strengthen good governance practices. According to the results of the 2024 Corruption Perception Index (CPI) survey, Indonesia reached a score of 37, ranking 99th out of 180 countries. Ethical violations have led to numerous accounting scandals, resulting in the closure of several well-known organizations worldwide. Similar issues are also prevalent in various settings, including acts of financial governance abuse (Ghani, Galbreath, and Evans 2011). These accounting cases, generally referred to as inappropriate corporate behavior, must be firmly addressed by authorities (Park and Blenkinsopp, 2009). This has led regulators to strengthen regulations to prevent similar behavior (Sorensen and Miller 2016). The increasing frequency of public complaints regarding corruption and budget misappropriation, particularly regarding budget irregularities in budget management within the Indonesian government, has resulted in increasing state losses (Febrian & Rossieta, 2019; Suta et al., 2021), resulting in trillions of rupiah in losses. This situation requires decisive and systematic reform initiatives, particularly to prevent and address corruption and budget misappropriation (Shafrullah, 2019). The government, as a supervisory and law enforcement agency, has a role to play in establishing a whistleblowing mechanism, a reporting governance system in the form of complaints to increase transparency regarding actions that violate general government values. The whistleblowing mechanism provides employees with the opportunity to report fraud within the organization. In reality, the majority of employees are reluctant to become whistleblowers, as they face varying levels of risk when witnessing corruption, resulting in a refusal to report (Sarikhani & Ebrahimi, 2021). This requires greater

understanding and insight to encourage the implementation of the whistleblowing system as a means of uncovering wrongdoing (Mansor, 2018), revealing hidden fraudulent activities, or exposing wrongdoing within an organization or government agency (Bishop-Monroe, et al., 2021). The Jakarta Provincial Government is highly committed to eradicating corruption, bribery, and other fraudulent practices, necessitating an effective approach to preventing corruption and other fraudulent practices. This approach actively involves all levels within and outside the organization. The goal is to make it easier for whistleblowers to provide information without fear of repression or retaliation, and even to receive high appreciation. This system plays a crucial role in building a culture of transparency, integrity, and accountability within the organization. It is expected to encourage individuals to contribute to maintaining the honor and sustainability of the institution. Through DKI Jakarta Governor Regulation Number 166 of 2017 concerning the Supervisory Information System and Integrated Complaint System, it serves as an effective and efficient reporting tool for whistleblowers. The whistleblowing system is defined as an application provided by the regional government for Civil Servants who have information and wish to report an alleged violation within the DKI Jakarta Provincial Government. The purpose of this study is to predict the influence of Attitude, Subjective Norms, Behavioral Control, Personal Ethics, and Personal Costs on whistleblowing intentions, as well as predict the influence of the variable Intention to Whistleblowing on whistleblowing behavior.

The research hypotheses are as follows:

H1. Attitude influences whistleblowing intention.

H2. Subjective norms influence whistleblowing intention.

H3. Behavioral control influences whistleblowing intention.

H4. Personal ethics influences whistleblowing intention.

H5. Personal costs influence whistleblowing intention.

H6. Whistleblowing intention influences whistleblowing behavior.

LITERATURE REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior explains that behavior is influenced by three main factors: attitude toward the behavior, subjective norms, and perceived behavioral control. Behavioral intention is determined by attitude, which is an individual's positive or negative evaluation of the behavior; subjective norms, which is an individual's perception of social pressure to perform or not perform the behavior; and perceived behavioral control, which is the perception of the ease or difficulty of performing the behavior (Forward 2009).

The Theory of Planned Behavior proposes that an employee's decision to whistleblow is influenced by their attitude toward whistleblowing, the social pressure they feel from others, and their perceived ability (Ajzen, 1991). The Theory of Planned Behavior provides useful insights in analyzing the use of an internal whistleblowing system within the Jakarta Provincial Government.

The Theory of Planned Behavior, proposed by Ajzen in 1991, is an extension of the Theory of Reasoned Action, discovered by Martin Fishbein and Icek Ajzen in 1975. This theory aims to predict and understand the impact of behavioral intentions, identify strategies for changing behavior, and explain actual human behavior (Ajzen, 1991). This theory was developed by adding a construct missing from the Theory of Reasoned Action: perception of behavior. An individual will act based on their intentions only if they have control over their behavior (Ajzen, 1991).

Attitude toward whistleblowing

Attitude toward whistleblowing is an individual's assessment of the importance and usefulness of whistleblowing, as measured using an evaluative scale. It measures an individual's assessment of an object using criteria such as quality (good or bad), agreement (agree or disagree), and relevance (important or unimportant) (Ajzen, 1991). According to Suryono and Chairi (2016), attitudes toward whistleblowing are influenced by a strong belief that the behavior will achieve a valued outcome, whether positive or negative. Conversely, according to Park and Blenkinsopp (2009), the level of benefit or loss an individual

perceives regarding whistleblowing is influenced by their beliefs about the consequences of the action and their subjective assessment of those consequences.

Employees are more likely to report violations if they are rewarded and will avoid reporting if they are punished. Employees are expected to report organizational misconduct to management; however, this is not as easy as it sounds. Individuals often hesitate to report for fear of retribution. They are caught between whether they should tell the truth and face the consequences, or remain silent and feign ignorance. Research has shown that attitudes toward whistleblowing have a positive influence on employees' intentions to report violations (Alleyne et al., 2017) and (Latan et al., 2018).

A whistleblower must believe that their actions have positive consequences, such as preventing harm to the organization, controlling corruption, enhancing the public interest, and satisfying employee morale and duty (Saud, 2016). Belief in these positive consequences is evaluated by an individual's value system and results in an attitude toward whistleblowing, a positive attitude that can motivate someone to whistleblow. Therefore, the greater a person's positive attitude toward whistleblowing, the greater the likelihood of their intention to do so.

Subjective Norm

Subjective Norm describes how a person perceives social pressure to act in accordance with what is considered desirable or expected by others in their environment. This illustrates that individuals are more likely to engage in a behavior if they perceive the action as positive and believe that significant others in their lives expect them to act accordingly. Subjective Norm is also based on an individual's beliefs about the views of others or groups regarding what should or should not be done (Ajzen and Fishbein, 2005).

Subjective Norm represents the perceived social pressure to perform or not perform a behavior. People are more likely to perform a behavior if it is approved by "significant others" in their lives. An employee may be concerned about the advice of Subjective Norms, such as a spouse, family, coworkers, superiors, and other close acquaintances, regarding the approval or disapproval of reporting organizational misconduct (Park and Blenkinsopp, 2009). Subjective Norm significantly influences an employee's decision to report or not report misconduct. Subjective norms positively influence employees' intentions to report violations (Trongmateerut and Sweeney, 2013).

Subjective norms play a crucial role in whistleblowing. An individual is more likely to whistleblow if they feel social pressure from their environment, such as from coworkers or superiors, to reveal violations or crimes occurring within the organization. If subjective norms indicate that the work environment encourages acting in accordance with ethical standards and integrity, the individual will feel more motivated to whistleblow. Conversely, if norms in the environment emphasize secrecy or covering up violations, the individual may hesitate to violate these norms by whistleblowing. Subjective norms can influence an individual's decision to report violations or crimes they witness.

Behavioral Control

Perceived behavioral control describes an individual's perception of the level of difficulty in carrying out a particular behavior. Some individuals may perceive reporting a problem as extremely difficult, while others may feel reporting an error as relatively easy. Perceived behavioral control reflects an individual's views or beliefs about their ability to control their own actions. This encompasses the individual's understanding of the extent to which they have control over their behavior, as well as their beliefs about their ability to change or control that behavior (Ajzen, 1991).

A person's behavior is not always fully controllable; in some cases, individuals may feel less able to control their behavior (Mahmud, 1990). Behavioral control is influenced by both internal and external factors. Internal factors, such as skills, motivation, and knowledge, originate within the individual. Meanwhile, perceived behavioral control reflects an individual's understanding of the extent to which they are able to control their own actions. The belief that individuals have control over their own behavior influences their intention to perform that behavior consistently. The greater the perceived behavioral control, the more likely an individual is to act in accordance with their intentions (Ajzen, 1991).

Behavioral control is significantly related to whistleblowing practices. For example, individuals who believe they have the ability to control their own actions are more likely to step up and whistleblow when they witness misconduct in the workplace. Perceived control over behavior can also influence an

individual's confidence in their ability to take the necessary steps in challenging situations, such as reporting ethical or legal violations. Feeling more confident in their ability to manage the consequences of whistleblowing, individuals may feel more motivated and able to act in accordance with their intention to reveal the truth.

Personal Ethics

Personal ethics is a set of values, principles, and norms that guide an individual in carrying out behaviors deemed right or wrong based on their moral perspective and self-awareness. Personal ethics are reflected in a person's attitudes, behaviors, and decisions in interactions with their surroundings. This applies both in the workplace and in everyday life, suggesting that the importance of ethical values and integrity can influence an individual's attitude toward whistleblowing (Buchan, 2005; May-amy, Han-Rashwin, and Carter, 2020). Personal ethics can also be defined as an individual's moral awareness of the actions and decisions they make in their daily lives. This involves an internal evaluation of the individual's values, principles, and moral standards, as well as the ability to follow and practice these values in interactions with others and the surrounding environment (Yoon, 2011).

Personal ethics plays a crucial role in whistleblowing. Individuals with strong personal ethics are more likely to whistleblow when they witness violations or non-compliance in the workplace. A strong sense of moral awareness makes individuals feel a responsibility to reveal the truth and protect the public interest, even if this may pose a risk to themselves. Individuals who pay less attention to their personal ethics may be more likely to turn a blind eye to violations or even engage in unethical behavior. Personal ethics can be a determining factor in a person's decision to whistleblow, as it demonstrates an individual's integrity and moral commitment to honesty and fairness.

Personal Costs

Personal costs describe an individual's perception of the potential risks they might face as a result of reporting fraud. This includes the potential for retaliation, revenge, or sanctions that the whistleblower might receive from the party committing the fraud. This perception can influence employees' willingness to report fraud, as they may be concerned about the negative consequences they might experience as a result of their actions. Research conducted by Alleyne et al. (2017) found that personal costs negatively influenced both internal and external whistleblowing intentions. The respondents in Alleyne et al.'s (2017) study were accountants working in government agencies in Barbados. This made them afraid of being victims of retaliation, such as ridicule, harassment, or intimidation by the perpetrator and management. The theory of prosocial behavior assumes that individuals will do things for others to further the well-being of themselves, a group, or an institution (Brief & Motowidlo, 1986). One form of positive social behavior is whistleblowing (Miceli et al., 2008), because a whistleblower can end errors or fraud to provide benefits. Therefore, whistleblowing can be used as an internal and social control mechanism (Vinten, 1996). The theory of prosocial behavior has several antecedents that can be seen from an individual and contextual perspective (Brief & Motowidlo, 1986). From an individual perspective, personal cost is a determining factor in the decision to become a whistleblower. According to Graham (1986), personal cost is the risk of retaliation from others within the institution that influences the whistleblower to report fraud (Ponemon, 1994). Personal cost can be based on subjective assessments, meaning that the personal costs perceived or expected among employees may differ, depending on their assessments (Curtis, 2006). This risk of retaliation makes individuals distance themselves from the risk of whistleblowing. Undesirable consequences of a whistleblower include job loss, threats of retaliation, and social isolation in the workplace (Chiu, 2003). This is what makes some whistleblowers choose to report fraud anonymously. According to Schultz et al. (1993), personal cost is defined as an employee's perception of the risk of retaliation or sanctions from members of the institution that can discourage employees from reporting it. Personal cost is one of the main reasons someone is reluctant to report suspected violations. These informants believe that their reports will not be followed up, they will experience retaliation, or management will not protect them from the threat of retaliation, especially for types of violations involving their superiors in the institution. Retaliation can occur in intangible forms, such as unequal performance appraisals, delayed salary promotions, termination of employment contracts, or transfers to undesirable positions (Curtis, 2006). In other research, it was found that the

decision to become a whistleblower is considered unethical. The greater the perception, the less likely the person is to whistleblow. One of the main considerations for an employee to report fraud is the threat or potential retaliation from the perpetrator. The risk of retaliation can come from various parties, including management, direct superiors, or even colleagues around them. This can create discomfort and fear in employees, influencing their decision to report fraud they witness (Alleyne et al. 2017).

Personal costs, which include the risk of retaliation or sanctions a whistleblower may experience, play a significant role in whistleblowing. An individual's perception of these personal costs can influence their decision to report fraud. If an employee feels that the consequences of reporting fraud will outweigh the potential benefits, they may be reluctant to come forward. In many cases, fear of retaliation from management, superiors, or coworkers can be a major barrier to the decision to whistleblow. The relationship between personal costs and whistleblowing highlights the importance of an individual's assessment of the risks and consequences of their actions.

Intention to Whistleblowing

Behavioral intention refers to an individual's subjective choice in choosing their behavior toward a particular issue (Ajzen, 1991). Behavioral intention is a person's intention to do something. A person's willingness to whistleblow is a measure of the extent to which an individual is willing to report violations, either by disclosing them to internal or external parties (Near and Miceli, 1994).

A person's behavioral intention to whistleblow is a measure of the extent to which an individual is willing to report violations within the organization, either by disclosing them to internal or external parties. Thus, behavioral intention is a key factor in determining whether or not an individual will take steps to disclose violations. A strong intention to act in accordance with ethical values and integrity can motivate an individual to whistleblow for the benefit of the organization and the wider community.

Whistleblowing Behavior

Whistleblowing behavior is the act of organizational members, both current and former, revealing illegal, immoral, or illegitimate practices occurring under the control of their colleagues or superiors. This disclosure is directed at individuals or entities that have the potential to influence related actions or policies (Near, Miceli, and P 1995). Meanwhile, according to Rehg et al. (2008), whistleblowing is the deliberate act of disclosing information deemed important based on suspicions of unethical practices within an organization. This action is carried out with the aim of reducing or eliminating existing unethical practices.

Whistleblowers, often referred to as whistleblowers, can have various meanings, such as "reporting witnesses," "bell-beaters," or "revealers of the truth." Whistleblowers can be employees within the organization (internal parties) or external parties (external parties), such as the public. It is crucial for whistleblowers to provide clear and comprehensive evidence, information, or indications regarding the reported violations. This aims to ensure that the report can be traced or followed up, as without adequate information, it is difficult to take further steps in responding to the violation (Latan, Ringle, & Jabbour, 2016).

The following presents the research model.

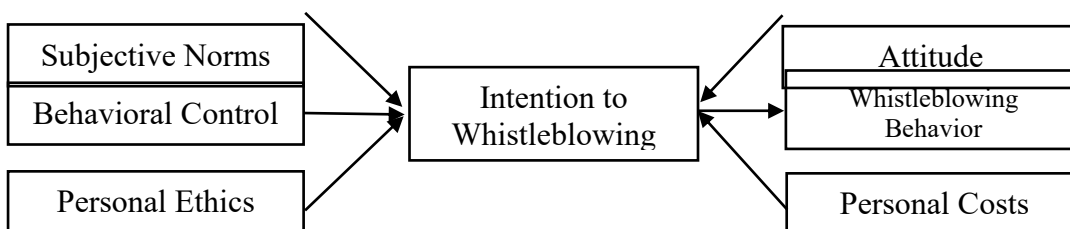


Figure 1. Structural Equation Model

HYPOTHESIS

The Relationship Between Attitude and Intention to Whistleblowing

This study will explore the complex relationship between attitudes toward whistleblowing behavior and an individual's intention to take this bold step. Through psychological and social studies, it will detail

how beliefs in the values of justice, morality, and social responsibility shape an individual's attitude toward whistleblowing.

The underlying hypothesis of this narrative is that attitude can be a catalyst for whistleblowing intention. The study examines the psychological and social elements involved, through a series of considerations, to hypothesize that a positive attitude toward whistleblowing not only influences an individual's view of the act itself but also motivates them to act as agents of change for the sake of justice and integrity. Research by Israeli and Jaffe (1998); Park and Blenkinsopp (2009); Trongmateerut and Sweeney (2013); Alleyne et al. (2016); and Latan (2016) concludes that attitude influences whistleblowing intention. Based on this, the research hypothesis is:

H1: Whistleblowing attitudes influence whistleblowing intentions.

The Relationship of Subjective Norms to Intention to Whistleblowing

Subjective norms create the moral and ethical foundation that shapes an individual's perspective on whistleblowing. This narrative will reveal how these norms play a crucial role in shaping an individual's attitude toward whistleblowing, especially regarding hidden truths. A social perspective will examine how society's collective views on whistleblowing can influence individual behavior. The hypothesis underlying this research is that subjective norms positively influence whistleblowing when individuals perceive consistency between their social norms and the act of truth-telling. We will also examine how support from the surrounding environment, whether from coworkers, family, or the community, can create norms that support and motivate individuals to act as whistleblowers. By deepening our understanding of the relationship between subjective norms and the hypothesis of positive attitudes toward whistleblowing, this narrative will guide us to see how social norms can be a driving force in shaping an individual's intention to speak and act for the truth. According to Near et al. (1994) stated that someone who intends to whistleblow tends to receive support from family and social pressure, as defined by Subjective Norms, which are perceptions that influence decisions about social influence to engage or not engage in certain behavior. Research conducted by Park and Blenkinsopp (2009); Trongmateerut and Sweeney (2013); and Latan (2016) indicates that Subjective Norms have a significant positive influence on whistleblowing intentions. As explained in the theory of planned behavior, a person's positive perception of a behavior will lead to their intention to engage in that behavior. The more support a person receives from those around them, such as superiors, coworkers, and the general public, the higher their intention to whistleblow. Based on this, the following research hypothesis is formulated:

H2 : Subjective Norms influence whistleblowing intentions.

The Relationship between Behavioral Control and Intention to Whistleblowing

Behavioral control refers to an individual's perception of the degree of difficulty in carrying out a particular behavior (Ajzen, 2005). Some individuals may perceive reporting a problem as extremely difficult, while others may perceive reporting wrongdoing as relatively easy. The same principle applies to whistleblowing, where individuals will consider the degree of difficulty in carrying out the act. The hypothesis to be tested is that high behavioral control can positively influence whistleblowing intentions. This narrative will discuss how feelings of self-control can provide a sense of certainty and security to individuals who are potential whistleblowers. This control encompasses the ability to manage the consequences of whistleblowing, both career-wise and personally. This research will detail how a sense of control can motivate individuals to take bold steps and step forward as whistleblowers. Factors such as social support, access to information, and perceived risk will be integral to this narrative, forming a more holistic understanding of the relationship between high behavioral control and positive intentions to whistleblow. By detailing the psychological and situational elements involved, this narrative will guide and direct the hypothesis that positive behavioral control can be a powerful motivator for individuals to face the truth, overcome obstacles, and take proactive steps as agents of change (Ajzen, 2005; Alleyne et al., 2013, 2016; Park and Blenkinsopp, 2009; Latan, 2016). Based on this, the research hypothesis is:

H3 : Behavioral control influences whistleblowing intentions.

The Relationship of Personal Ethics to Whistleblowing Intentions

Discussing the relationship between personal ethics and whistleblowing behavior, this narrative will detail the complexities of morals and personal values that shape an individual's attitude toward whistleblowing

and truth-telling. From an individual perspective, this research explores how a person's level of personal ethics can influence their propensity to become a whistleblower.

The underlying hypothesis of this narrative is that positive personal ethics can positively influence whistleblowing intentions. This narrative will discuss how strong moral values, integrity, and a commitment to truth can motivate individuals to take a firm stance toward whistleblowing against untruths. Through this narrative, we will detail how the process of developing personal ethics can be influenced by life experiences, family values, and education. Environmental support, including from coworkers and family, will also be a focus in discussing how positive personal ethics can be strengthened and expanded.

This narrative will detail the role of personal ethics in whistleblowing, understanding how personal values can be a key driver for acting as a whistleblower. Ultimately, we will see how strong personal ethics can serve as a moral foundation that motivates individuals to pursue the truth, even when facing the pressures and risks that whistleblowing can pose.

According to research conducted by Chiu (2003); Zhang et al. (2009); Alleyne et al. (2013); Yu (2015); and Latan (2017), perceived moral intensity, ethical awareness, and personal ethics are related to whistleblowing intentions, which include ethical review of decision-making based on moral considerations. This research found a relationship between understanding ethical values and decision-making. The more a person understands the code of ethics, the more likely their decisions are to be fair, reasonable, and moral. This is also related to a person's decision to carry out their whistleblowing intentions.

This research supports that personal ethics influence whistleblowing intentions. An individual will consider the extent of the harm or benefit to the organization if the employee reveals or ignores the fraudulent act. Based on this, the research hypothesis is:

H4 : Personal ethics influence whistleblowing intentions.

The Relationship between Personal Costs and Intention to Whistleblowing

According to research conducted by Latan et al. (2016), personal costs influence the intention to whistleblow. Similar findings were also found by Nugraha (2017) and Riandi (2017), who stated that personal costs positively influence whistleblowing intention. Research by Hanif and Odiatma (2017) also showed that personal costs influence whistleblowing intention. However, research by Winardi (2013) showed that personal costs had no effect on whistleblowing intention. In his research, he explained that a person's desire to report fraud tends to decrease if they perceive higher personal costs. Based on this, the following research hypothesis is formulated:

H5 : Personal costs influence the intention to whistleblow.

The Relationship between Intention to Whistleblowing and Whistleblowing Behavior

The relationship between intention and whistleblowing behavior is hypothesized that having positive intentions can positively influence an individual's likelihood of engaging in truth-telling. This hypothesis emphasizes the idea that when individuals have a strong intention to reveal the truth, they are more likely to take concrete steps to whistleblow. This narrative will explore how this intention can be a key driver in shaping attitudes toward whistleblowing and behavior.

How the formation of positive intentions can be influenced by factors such as personal values, integrity, and concern for justice. Understanding that the intention to whistleblow is not merely a personal desire, but also an effort to maintain integrity and justice will be the focal point in formulating this hypothesis. Through a deeper understanding of the role of intention, this narrative strengthens the idea that positive intentions can positively influence whistleblowing behavior. Individuals with a strong intention to confront the truth can become pioneers in opening the public's eyes to issues that require attention and action.

The results of research conducted by Perdana et al. (2018), Suryono et al. (2016), Iskandar et al. (2018), and Harsanti et al. (2016) stated that whistleblowing intention influences whistleblowing behavior. This finding aligns with research conducted by Rustiarini et al. (2017), which states that whistleblowing intention influences whistleblowing behavior. The theory of planned behavior also supports the relationship between intention and behavior, where intention plays a crucial role in determining

individual actions. The stronger a person's intention to whistleblow, the more likely it is to manifest itself in behavior. Therefore, it can be concluded that whistleblowing intention influences whistleblowing behavior. The hypothesis formulated in this study is as follows:

H6 : Whistleblowing intention influences whistleblowing behavior.

METHODOLOGY

A total of 400 respondents were used, using the Structural Equation Modeling method using Smart PLS version 4.1. Questions were scaled using a Likert scale of 1-5. The study was conducted on employees working for the Jakarta Provincial Government in October 2024.

RESULTS

The following table presents the profile of the respondents who were given and answered the questionnaire.

Table 1. Respondent Profile

NO	PROFILE	TOTAL	PERCENTAGE
Age			
1	20 to 25 years	1	0,25
2	26 to 30 years	39	9,75
3	31 to 35 years	21	5,25
4	35 to 45 years	50	12,5
5	45 to 50 years	76	19
6	> 50 years	213	53,25
	Total	400	
Gender			
1	Female	227	56,75
2	Male	173	43,25
	Total	400	
Work Experience			
1	< 3 years	7	1,75
2	3-6 years	29	7,25
3	7-10 years	101	25,25
4	> 10 years	263	65,75
	Jumlah	400	

Table 1 above shows that the respondent profile is divided into three categories based on age. 213 (53.25%) of auditors were over 50 years old. Meanwhile, 227 (56.75%) of female respondents responded and returned the questionnaire. Furthermore, 263 (65.75%) of respondents with over 10 years of work experience responded and returned the questionnaire. All questions were measured using a Likert scale, with a range of values from 1 to 5.

The following presents the indicators for each measured variable.

Table 2. Operational Research Variables

NO	INDIKATOR / VARIABLE	LOADING FACTOR	AVE	SIG
	ATTITUDE		0,816	0,000
X1	Whistleblowing can benefit the organization, reflecting my belief that this action has a positive	0,913		0,000

	and constructive impact on the organizational environment.		
X2	Whistleblowing is an obligation, demonstrating the individual employee's sense of responsibility to reveal untruths for the benefit of the organization or the community. The extent to which this belief motivates me as an employee to act.	0,855	0,000
X3	Whistleblowing demonstrates the belief that this action is a form of courage and integrity that deserves recognition. The extent to which this sense of pride strengthens my motivation as an individual employee to engage in whistleblowing.	0,94	0,000
	SUBJECTIVE NORMS		0,788
X4	The views of those in the general environment influence subjective norms toward whistleblowing.	0,943	0,000
X5	The perception of the wider community can shape an individual employee's decision to engage in whistleblowing.	0,919	0,000
X6	The opinions of close people, such as family or close friends, play a role in shaping subjective norms toward whistleblowing.	0,794	0,000
	BEHAVIORAL CONTROL		0,799
X7	Reporting misconduct may cause me to be perceived negatively by my colleagues.	0,938	0,000
X8	Reporting misconduct will not end my career development.	0,917	0,000
X9	When I report fraud within my current organization or office (whistleblowing), I do so consciously and under my own control.	0,823	0,000
	PERSONAL ETHICS		0,898
X10	Training to develop ethical behavior in an organization influences employees' personal ethics when reporting violations or ethical issues.	0,969	0,000
X11	The organization's appreciation of ethical behavior can motivate employees to engage in whistleblowing, and how this is reflected in employees' personal ethical norms.	0,906	0,000
X12	The level of adherence to the organization's code of ethics influences employees' decisions to engage in whistleblowing.	0,967	0,000
	PERSONAL ETHICS		0,818
X13	Training to develop ethical behavior in an organization influences employees' personal ethics when reporting violations or ethical issues.	0,883	0,000
X14	The organization's appreciation of ethical behavior can motivate employees to engage in whistleblowing, and how this is reflected in employees' personal ethical norms.	0,926	0,000

X15	The level of adherence to the organization's code of ethics influences employees' decisions to engage in whistleblowing.	0,905		0,000
	INTENTION TO CONDUCT A WHISTLEBLOWING		0,793	0,000
Y1	If I discover any fraudulent activity, I will report it to the appropriate individual within my organization.	0,895		0,000
Y2	If I discover any fraudulent activity, I will report it to my supervisor.	0,917		0,000
Y3	If I discover any fraudulent activity, I will report it to the appropriate authority within my organization.	0,858		0,000
	WHISTLEBLOWING BEHAVIOR		0,763	0,000
Z1	In terms of budgeting, fraud within the organization impacts an employee's individual intention to engage in whistleblowing.	0,844		0,000
Z2	In terms of budgeting, the extent to which perceived risks of reporting, including potential negative consequences, influence an employee's individual intention to engage in whistleblowing.	0,927		0,000
Z3	Employee intention to participate in whistleblowing, particularly related to budgeting. How an employee decides to report fraud to higher management.	0,846		0,000

Source: Data processing (2025)

Measurement Model Analysis (Outer Model)

Measurement model analysis is conducted to measure the validity and reliability of the instrument. Validity testing is used to determine the explanatory power of each instrument. Validity testing can be evaluated using convergent validity and discriminant validity. Convergent validity can be measured by examining the Loading Factor or Outer Loading values. An indicator is considered valid if its value is greater than 0.5 or 50%. Discriminant validity can be evaluated by examining the Average Variance Extracted (AVE) value.

Based on Table 2 above, all indicator values for the Loading Factor are above 0.5, indicating that all indicators are convergently valid (Fornell and Larcker, 1981; Hair et al., 2011; Ringle et al., 2015; Rigdon, 2016). The closer the value is to one, the better the indicator is considered (Chin, 1998).

In the AVE column, each variable has a value above 0.5. Reliability testing is used to determine the consistency of the measuring instrument used. Reliability testing can be evaluated by examining the Composite Reliability value, namely through the Internal Consistency and Cronbach's Alpha tests (Werts, Linn & Joreskog 1974). The Composite Reliability results are used to measure constructs with high reliability, indicated by a value >0.5. Furthermore, constructs with high reliability are those with a Cronbach's Alpha value >0.7 (Hair et al., 2011; Ringle et al., 2015; Rigdon, 2016).

The Cronbach's Alpha values for each construct are shown in the table below.

Table 3. Cronbach's Alpha

Variable	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Attitude	0,888	0,938	0,930	0,816

Behavior Control	0,879	0,963	0,923	0,799
Intention				
Whistleblowing	0,869	0,876	0,920	0,793
Personal Cost	0,891	0,926	0,931	0,818
Personal Ethics	0,943	0,950	0,964	0,898
Subjective Norm	0,873	0,997	0,917	0,788
Whistleblowing Behavior	0,844	0,860	0,906	0,763

Based on Table 3 above, all constructs have high reliability, as indicated by Cronbach's Alpha values > 0.7. This indicates that all variables are reliable. All constructs in the model have high reliability (Cronbach's Alpha, rho_A, and Composite Reliability > 0.70) and strong convergent validity (AVE > 0.50, and all > 0.75). No constructs have problems in terms of reliability or convergent validity.

The following table presents the Heterotrait-Monotrait Ratio (HTMT).

Table 4. Heterotrait-Monotrait Ratio (HTMT)

Variable	Attitude	Behavior Control	Intention Whistleblowing	Personal Cost	Personal Ethics	Subjective Norm	Whistleblowing Behavior
Attitude							
Behavior Control	0,610						
Intention Whistleblowing	0,225	0,167					
Personal Cost	0,049	0,082	0,154				
Personal Ethics	0,086	0,029	0,130	0,053			
Subjective Norm	0,056	0,158	0,152	0,045	0,716		
Whistleblowing Behavior	0,210	0,161	0,044	0,019	0,181	0,233	

Based on Table 4 above, the HTMT value must be less than 0.90 to indicate good discrimination between constructs. The table above shows that all constructs have values below 0.90, indicating good discrimination between constructs.

The Fornell-Larcker Criterion table is presented below.

Table 5. Fornell-Larcker

Variable	Attitude	Behavior Control	Intention Whistleblowing	Personal Cost	Personal Ethics	Subjective Norm	Whistleblowing Behavior
Attitude	0,903						
Behavior Control	0,039	0,894					
Intention Whistleblowing	0,204	0,156	0,891				
Personal Cost	0,830	0,058	0,141	0,905			

Personal Ethics	0,049	0,856	0,182	0,048	0,948		
Subjective Norm	0,009	0,699	0,244	0,010	0,670	0,888	
Whistleblowing Behavior	0,189	0,146	0,805	0,171	0,165	0,217	0,873

Based on table 5 above, that the Fornell-Larcker Criterion, the AVE square root of each latent construct must be greater than the correlation between other latent constructs. All values of the correlation between other latent constructs are greater than the AVE square root from each latent construct.

Analysis of Structural Model (Inner Model)

The R Square Table is presented below.

Table 6. R-square

Variable	R-square	R-square adjusted
Intention Whistleblowing	0,135	0,124
Whistleblowing Behavior	0,818	0,818

The method is used to see how well the observation value is produced by the model under study. The amount of R-Square value can be used to assess the effect of independent latent variables has a substantive influence. R-Square results are close to 1 (one), indicating that the model is getting better (Hair, et.al, 2011; Ringle, et.al, 2015; Rigdon, 2016). Based on Table 6 above that the value of the R-Square Adjusted Variable Intention Whistleblowing is 0.124, categorized as a weak/bad model. Furthermore, the whistleblowing behavior variable is 0.818 categorized as a substantial/strong model.

Direct effect analysis is used to test the hypothesis of the direct effect of an exogenous variable on endogenous and significant variables (Hair, et.al, 2011; Ringle, et.al, 2015; Rigdon, 2016). The following results are presented in the table below.

Table 7. Path Coefficients

VARIABLE	PATH COEFFICIENTS	P-VALUE
Attitude -> Intention Whistleblowing	0,576	0.002
Subjective Norm -> Intention Whistleblowing	-0,245	0.000
Behavior Control -> Intention Whistleblowing	0,480	0.013
Personal Ethics -> Intention Whistleblowing	-0,486	0.017
Personal Cost -> Intention Whistleblowing	-0,396	0.018
Intention Whistleblowing -> Whistleblowing Behavior	0,905	0.000

Based on table 7 above is The attitude relationship has an influence on intention whistleblowing is significant positive according to the hypothesis. The subjective norm relationship has an influence on intention whistleblowing is significant negative according to the hypothesis. The relationship of behavior control has an influence on intention whistleblowing is significant positive according to the hypothesis. Personal ethics relationships have an influence on intention whistleblowing is significant negative according to the hypothesis. Personal cost relationships have an influence on intention whistleblowing is significant negative according to the hypothesis. The relationship of intention whistleblowing has an influence on whistleblowing behavior is significant positive according to the hypothesis.

The following is a picture of the results of the Smart PLS.

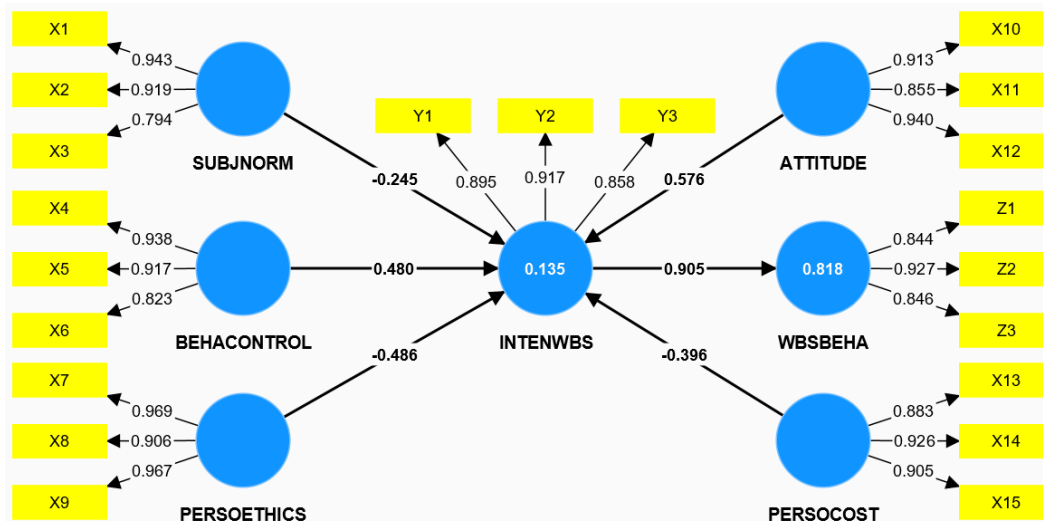


Figure 2. Evaluation of measurement and structural models

The strongest path observed in the model is from Intention to Whistleblow to Whistleblowing Behavior ($\beta = 0.905$, $p < 0.001$), underscoring the critical role of intention as the most direct predictor of behavior. This finding aligns with the Theory of Planned Behavior (Ajzen, 1991) and is consistent with empirical evidence from prior whistleblowing studies (e.g., Park & Blenkinsopp, 2009; Miceli & Near, 2002; Sheeran, 2002).

DISCUSSION

The PLS-SEM analysis reveals that Attitude exerts a substantial and statistically significant positive influence on the intention to engage in whistleblowing ($\beta = 0.576$; $p = 0.002$). This finding aligns with the Theory of Planned Behavior (TPB), which posits that an individual's attitude toward a given behavior is a central determinant of intention (Ajzen, 1991). It is further corroborated by Park and Blenkinsopp (2009), who found that attitude, subjective norms, and perceived behavioral control significantly shape internal whistleblowing intentions among police officers in South Korea.

In contrast, Subjective Norm exhibits a significant negative association with intention ($\beta = -0.245$; $p < 0.001$), suggesting that prevailing social pressures or unsupportive environmental norms tend to diminish the propensity to report misconduct. This observation is consistent with evidence indicating that group norms unfavorable to whistleblowing reduce the likelihood of such actions (Miceli & Near, 2002). More broadly, a recent systematic review also underscores the role of ethical cultures, whistle-blower protection mechanisms, and social influence particularly conformity and compliance dynamics—in either encouraging or deterring whistleblowing intentions.

Perceived Behavioral Control demonstrates a significant positive relationship with intention ($\beta = 0.480$; $p = 0.013$), implying that greater self-efficacy and the availability of reporting mechanisms increase willingness to act. This aligns with TPB predictions and mirrors findings from Park and Blenkinsopp (2009) in similar settings.

Interestingly, both Personal Ethics ($\beta = -0.486$; $p = 0.017$) and Personal Cost ($\beta = -0.396$; $p = 0.018$) exhibit significant negative effects on whistleblowing intention. These findings suggest that individual ethical paradigms, as operationalized herein, together with heightened perceptions of personal risks—such as retaliation, reputational harm, or job loss—serve as substantial deterrents, which aligns with earlier literature (Miceli & Near, 2002).

Finally, the relationship between Intention and Behavior is remarkably strong ($\beta = 0.905$; $p < 0.001$), suggesting that, within this sample, intentions are converted into actual whistleblowing actions with an unusually high degree of consistency. While TPB envisages intention as the primary antecedent of behavior, such a high coefficient exceeds normative findings in behavioral research (Sheeran, 2002). This

calls for further investigation into potential common method bias, construct overlap, or multicollinearity to validate the model's robustness.

CONCLUSION

The findings of this study demonstrate that attitudes toward whistleblowing significantly and positively influence the intention to report, underscoring the central role of personal evaluation as predicted by the Theory of Planned Behavior. Conversely, subjective norms exert a significant negative effect, indicating that unsupportive social environments can suppress whistleblowing intentions. Perceived behavioral control enhances intention, highlighting the importance of self-efficacy and the availability of clear, accessible reporting mechanisms. In contrast, higher perceived personal costs and certain ethical orientations act as deterrents to the development of such intentions. Finally, the exceptionally strong link between intention and actual whistleblowing behavior suggests that, in contexts where intention is formed, it is highly likely to translate into action emphasizing the need for organizations to create conditions that foster positive attitudes, reduce social resistance, and minimize personal risks for potential whistleblowers.

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