

Determinants of Whistleblowing Intention: Perceived Organizational Support as Moderating Variable

Septiana Dwi Lestari¹, Siti Mutmainah²

^{1,2,3}Master of Accounting Study Program, Universitas Diponegoro, Indonesia
septianadwilestari.sdl@gmail.com, titikhasyim@yahoo.com

Abstract

Fraud is a global problem that affects all organizations around the world. The results of the ACFE Indonesia survey show that in Indonesia fraud the most common fraud is through the whistleblowing. There are several factors that influence someone to do whistleblowing. This study aims to prove the effect of attitudes, subjective norms, perceived behavioral control, and perceived authentic leadership on whistleblowing and to examine the role of perceived organizational support in moderating these interactions. The sample used is ASN in the Tegal District Government. This study uses purposive sampling for the selection of respondents. The type of data used in this study is primary data. Based on the questionnaire distribution process, the number of samples was 211 respondents. Furthermore, testing the hypothesis in this study using the software WarpPLS 7.0 The results show that attitudes, subjective norms and perceived authentic leadership have a positive effect on intention internal whistleblowing. Meanwhile, perceived behavioral control has no effect on internal whistleblowing. Perceived organizational support can weaken the influence of attitudes and subjective norms on intention internal whistleblowing and cannot moderate perceived behavioral control and perceived authentic leadership of intention internal whistleblowing.

Keywords

attitude; subjective norms;
perceived behavioral control;
perceived authentic leadership,
perceived organizational
support



I. Introduction

Fraudulent practice is a global problem that affects all organizations around the world. Fraud practices often go undetected and often go unreported, making it difficult to determine the scope of global losses (ACFE, 2020). The Association of Certified Fraud Examiners (ACFE) Indonesia conducted a survey in 2019, the results showed that in Indonesia the most common fraud was corruption with a percentage reaching 64.4%. In addition, the Indonesia Corruption Watch (ICW) Report regarding the Trend of Enforcement of Corruption Cases in Semester I of 2020, mapping corruption based on the results of the institution shows that the Regency Government is the institution with the most corruption cases. A total of 62 corruption cases occurred in district governments in various provinces with a loss of Rp 64.5 billion (antikorupsi.org).

One example of a corruption case in the Tegal Regency Government is the funding for the Slawi City Ring Road (Jalingkos) project. Agus Riyanto (Tegal Regent) embezzled Jalingkos project funds amounting to Rp. 3.955 billion, with details from the 2006/2007 Regional Revenue and Expenditure Budget of Tegal Regency of 1.73 billion and Bank

Jateng's loan funds to the Tegal Regency Government of Rp. 2.225 billion (Mi' rojul, 2013). Fraud in the Regency/City Government can be triggered, one of which is the existence of regional autonomy.

Regional autonomy gives regions greater authority to manage their own regional finances. Regional autonomy is a manifestation of Law Number 22 of 1999 concerning Regional Government which was enhanced by Law Number 32 of 2004 concerning Regional Government. Autonomous regions give their authority to regulate and manage the needs of autonomous regions on their own initiative, based on the wishes of the community in accordance with statutory regulations. In principle, decentralization is the main task of regional autonomy (Mardiasmo, 2009). Regional autonomy leads to the delegation of authority from the central government to district/city governments, which can also divert potential fraud or fraud from the central government to districts/cities. One of the efforts that can be used to prevent and detect fraud is to utilize the whistleblowing mechanism.

Unfortunately, this research does not pay attention to contextual factors that are believed to be able to moderate the determinants of whistleblowing intentions. Alleyne et al (2013) proposed the perception of organizational support derived from organizational support theory (Aselage & Eisenberger, 2003) as a moderating variable that strengthens attitudes, subjective norms, and perceptions of one's behavior control. Researchers believe that perceived organizational support may have a moderating effect on the relationship between attitudes, subjective norms, perceived behavioral control and whistleblowing intentions (Alleyne et al, 2015; Latan et al, 2016; Mustafida, 2020; Tudu, 2020).

This study was conducted to prove the effect of attitudes, subjective norms, perceptions of behavioral control, and perceptions of authentic leadership on whistleblowing intentions and to examine the role of perceived organizational support in moderating these interactions. This research was conducted on ASN in the Tegal Regency Government. The Government of the Republic of Indonesia was formed to protect the whole of the Indonesian people (Angelia, 2020). This is because the Tegal Regency Government received the best appreciation from the Regional Coordination (Korwil) VII of the Corruption Eradication Commission (KPK) in improving asset management. Improvement of asset management as an effort to prevent corruption and misuse of state assets. In addition, the Tegal Regency Government also received the fourth best award in Central Java in the practice of preventing corruption. The award for achieving the Maturity of the Government Internal Control System (SPIP) in Tegal Regency reached level 3. This means that the Tegal Regency Government has succeeded in realizing an effective internal control system that prevents corruption (setda.tegalkab.go.id). One of the efforts to prevent corruption in the Tegal Regency Government is by implementing a whistleblowing system.

This research at least contributes to add or expand findings about whistleblowing from an individual perspective and contextual factors that can moderate the interaction of individual factors with whistleblowing. For practitioners or the government, this research is expected to provide input or ideas in building a fraud complaint system.

II. Review of Literature

2.1 Theoretical Framework

a. Theory of Planned Behavior (Theory of Planned Behavior)

Theory of Planned Behavior discusses the individual's intention to do or not to do a behavior. Intention is the most important determinant because it is most closely related to the implementation of the behavior. The greater a person's intention to engage in a behavior, the greater the tendency for that person to actually perform the behavior. Behavioral intentions

will become actual behavior only if the behavior is under the control of the individual concerned. Individuals have the choice to decide on certain behaviors or not at all (Ajzen, 1991). Theory of Planned Behavior explains that a behavior displayed by an individual is an intention or intention to show a certain behavior. Behavior will be determined by the intention (Jogiyanto, 2007).

b. Social Exchange Theory

Social exchange theory explains the way a person relates socially to others and determines a balance between the benefits and sacrifices that will be obtained from these relationships. Homans (1961) assumes that each individual voluntarily enters and stays in a social relationship only as long as the relationship is satisfactory in terms of rewards and costs. Social exchange theory is based on relationships that develop over time into relationships of mutual trust, loyalty, and mutual commitment as long as both parties adhere to the rules of exchange. Regulations regarding exchange generally involve reciprocity or rules of paying back in the form of an action from one party in response to the actions of another party (Cropanzano & Mitchell, 2005).

2.2 Hypothesis Framework

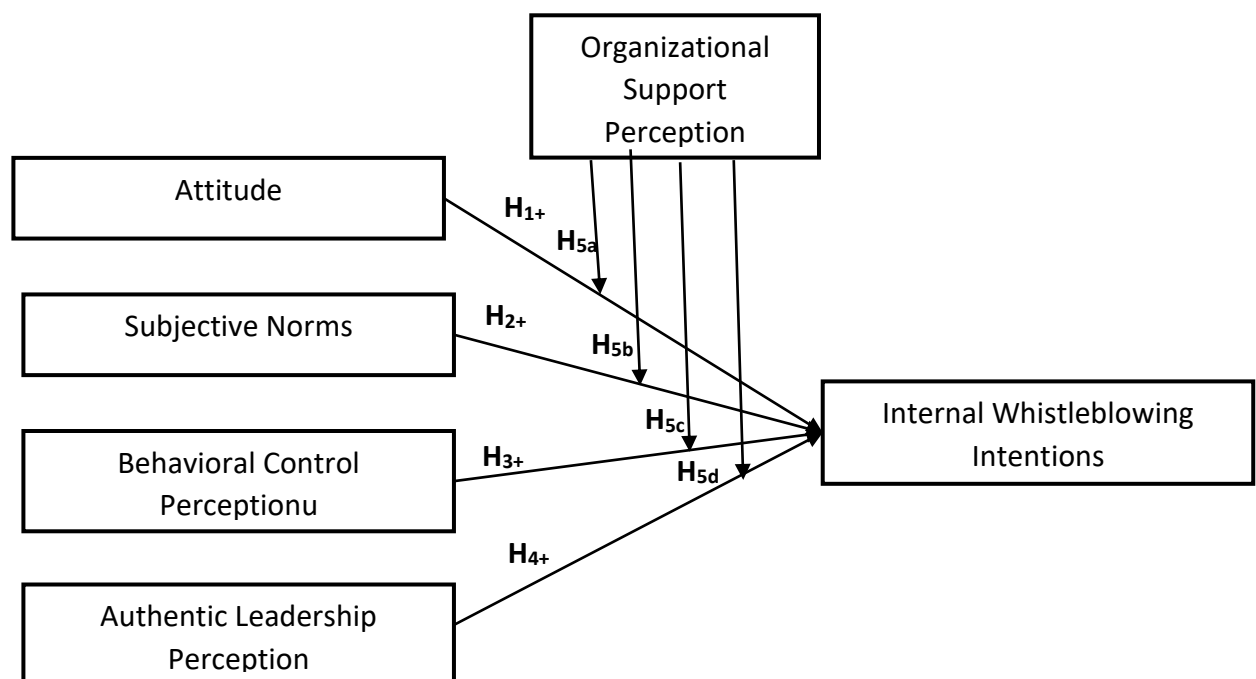


Figure 1. Hypothesis Framework

a. The Effect of Attitudes Whistleblowing Internal

Attitude refers to an individual's assessment of the extent to which he or she agrees or disagrees with a particular behavior (Ajzen, 1991). An employee's attitude towards *whistleblowing*, namely whether an employee likes *whistleblowing* or not, depends on an employee's beliefs about the consequences of *whistleblowing* and the evaluation of those consequences. When an employee feels that disclosing a violation that has occurred is something that is beneficial for themselves and their organization, they will tend to do *whistleblowing* (Park & Blenkinsopp, 2009). In line with the theory of planned behavior if a person has a belief that *whistleblowing* will have a positive impact and views that it is important, then he will tend to have a positive attitude to support *whistleblowing* (Ajzen,

1991). intentions *whistleblowing* (Sarikhani & Ebrahimi, 2021; Tudu, 2020; Mansor *et al.*, 2020; Mustafida, 2020; Yuswono & Hartijasti, 2018). Based on the description above, the hypothesis in this study is as follows:

H₁ : Attitude has a positive effect on internal whistleblowing intentions.

b. The Influence of Subjective Norms Whistleblowing Internal

The relationship between subjective norms and intentions to *whistleblowing* is based on the theory of planned behavior proposed by Ajzen (1991). Subjective norms refer to the perceived social pressure to perform or not to perform the behavior (Ajzen, 1991). An individual in deciding to be involved in the *whistleblowing* will be based on an assessment of whether *whistleblowing is supported* in his social environment or not (Mustafida, 2020). A person is more likely to perform a behavior if it is approved by important people in his life (Hays, 2013). In the context of *whistleblowing*, an employee may be concerned with suggestions from subjective norms such as spouse, family, seniors, and other close acquaintances regarding approval or disapproval of reporting violations (Tudu, 2020). Therefore, subjective norms play an important role in influencing the decision of an employee to do *whistleblowing* or not to do *whistleblowing*. Several studies) found that subjective norms had a positive effect on *whistleblowing* intentions (Sarikhani & Ebrahimi, 2021; Tudu, 2020; Owusu *et al.*, 2020; Mustafida, 2020; Suryono & Chariri, 2016). Based on the description above, the hypothesis in this study is as follows:

H₂ : Subjective norms have a positive effect on internal whistleblowing intentions.

c. Intentions Whistleblowing Internal

Perceived behavioral control is defined as an individual's belief in the individual's ability to perform an action and the opportunity to perform the action (Ajzen, 2005). When a person has the opportunities and resources such as good organizational policies for *whistleblowing* and support from higher management, then he or she may report misconduct. Based on the theory of planned behavior, because the perception of behavioral control has implications for motivation towards intention, the greater the perception of individual behavior control, the greater the intention to perform the behavior. In line with the theory of planned behavior, the more confident individuals can overcome the impacts caused by *whistleblowing*, the higher the individual's intention to take *whistleblowing actions*. An individual will be a judge for himself when deciding to disclose a violation (Park & Blenkinsopp, 2009). The ease or difficulty encountered in reporting violations, the organization's negligence in reporting violations, a sense of distrust that the organization can solve the problems that occur are factors for controlling and evaluating a person in deciding whether he should disclose violations or not (Yuswono & Hartijasti, 2018). Previous research has found a positive relationship between perceived behavioral control and *whistleblowing* (Sarikhani & Ebrahimi, 2021; Tudu, 2020; Mustafida, 2020; Iatan *et al*, 2016; Saud, 2016). Based on the description above, the hypothesis in this study is as follows:

H₃ : Perception of behavioral control has a positive effect on *whistleblowing* internal

d. The Effect of Authentic Leadership Perceptions Whistleblowing Internal

Leadership adheres to the idea that leaders who know themselves well, understand their values deeply and act on their true values and beliefs in an open and honest manner (Walumbwa *et al.*, 2008). Subordinates will regard a leader as a person who must behave ethically. Therefore, subordinates will gain trust. Employee work attitudes such as trust in leaders will encourage employees to dare to provide information about errors in the organization. Hannah *et al* (2011) revealed that authentic leadership can promote ethical behavior among subordinates such as *whistleblowing*. Although very little literature shows

that authentic leadership will affect *whistleblowing*, Walumbwa *et al* (2011) found that authentic leadership behavior can increase an employee's trust. Furthermore, Avolio *et al* (2004) and Gardner *et al* (2005) describe that authentic leadership can also increase the moral perspective among subordinates. This study shows how *whistleblowing are* integrated into the theoretical framework of authentic leadership from a belief and moral perspective.

III. Research Method

3.1 Research Design

This type of research is a quantitative study using a measuring scale for all indicators on research variables to test hypotheses using primary data from the State Civil Apparatus (ASN) of the Tegal Regency Government. Data analysis was carried out with the help of the Warp-PLS program. Sources of data obtained through a survey questionnaire.

3.2 Operational and Measurement Definitions

a. Dependent Variable (Y)

Whistleblowing as a complaint made by members of the organization for a fraud, immoral or illegal activity or action to parties who may be able to take corrective action (Miceli & Near, 1988). intention variable *whistleblowing* Internal will be measured using indicators adopted from research conducted by Park & Blenkinsopp (2009) developed by Latan *et al.*, (2016). intention variable *whistleblowing* was measured using a Likert scale 7 points from strongly disagree to strongly agree. A scale of 1 reflects *whistleblowing* of an employee, while a scale of 7 indicates *whistleblowing* is very high. The items used are as follows:

- 1) Reporting to the authorities within the organization.
- 2) Using reporting media within the organization
- 3) Provide information to leaders within the organization
- 4) Notify direct superiors

b. Independent Variable (X)

Attitude (X1)

Attitude towards *whistleblowing* is a person's view of the advantages and disadvantages of being a reporter (Ajzen, 1991). The attitude variable towards *whistleblowing* will be measured using indicators adopted from research conducted by Trongmateerut and Sweeney (2012) which was developed by Suryono and Chariri (2016). Attitude variables were measured using a Likert scale 7 points from strongly disagree to strongly agree. A scale of 1 reflects a very low attitude towards *whistleblowing*, while a 7 scale indicates a very high attitude towards *whistleblowing*. The items used are as follows:

- 1) *Whistleblowing* is important to stop unethical behavior in the organization.
- 2) *Whistleblowing* is useful for preventing violations.

c. Data Analysis Techniques Data

Analysis in this study uses Structural *Equation Modeling* (SEM) as an analytical technique that introduces separate relationships for each *endogenous*. The modeling approach used is *Partial Least Square* (PLS) with the help *software* WarpPLS 7.0 Data analysis techniques in this study used several techniques including descriptive analysis, *outer model* testing, *inner model*, and hypothesis testing.

IV. Result amd Discussion

4.1 Result

Table 1			
Respondent Profile			
Description	Criteria	Frequen cy	Percentage (%)
Gender	Male	89	42.2
	Female	122	57.8
Age	20-30 Years	82	38.9
	31- 40 Years	94	44.5
	41- 50 Years	26	12.3
	> 51 Years	9	4.3
	Senior High School	8	3.8
Last Education	Diploma	28	13.3
	Undergradu ate	169	80.1
	Masters	6	2.8
	Others	0	-
Length of employment	1-4 Years	81	38.4
	5-8 Years	34	16.1
	9-12 Years	52	24.6
	> 13 Years	44	20.9

Table 1 presents the profile of respondents who participated in this study. Based on table 1, it can be concluded that based on gender, the majority of respondents are women 57.8 percent. In terms of age, 44.5 percent are between 31-40 years old. Most of the respondents have a bachelor's level of education, which is 80.1 percent and 38.4% of the respondents have work experience of more than 1-4 years.

a. Descriptive Statistics

Table 2. Descriptive Statistics					
Descriptive statistics					
	N	Min	Max	Mean	Std. Deviation
Intention <i>Whistleblowing</i>	211	4	7	6,224	0,444
Attitude	211	4	7	6,301	0,610
Subjective Norm	211	4	7	0,545	Perception
Perception of Behavioral Control	211	2	7	5,561 0,757	of
Authentic Leadership	211	2	7	5,862	0,602
Perception of Organizational Support	211	3	7	5,845	0,636

Intention variable *whistleblowing* as many as 211 respondents. intention variable *whistleblowing*, the respondent's minimum answer is 4 while the maximum answer is 7 with an average of 6.224 and a standard deviation of 0.444. So that from the 3 items in the statement, many respondents chose to agree. Attitude variable, the respondent's minimum answer is 4 while the maximum answer is 7 with an average of 6.301 and a standard deviation of 0.610. So, from the 2 items of respondents' statements, many chose to agree. Subjective norm variable, the respondent's minimum answer is 4 while the maximum answer is 7 with an average of 6.165 and a standard deviation of 0.545. So that from the 4 statement items, many respondents chose to agree. The behavioral control perception variable, the respondent's minimum answer is 2 while the maximum answer is 7 with an average of 5.651 and a standard deviation of 0.757. So that from the 5 statement items, many respondents chose to quite agree. Authentic leadership perception variable, the respondent's minimum answer is 2 while the maximum answer is 7 with an average of 5.862 and a standard deviation of 0.602. So, from the 6 items of respondents' statements, many chose to agree. The variable perception of organizational support, the respondent's minimum answer is 3 while the maximum answer is 7 with an average of 5.845 and a standard deviation of 0.636. So that from the 5 statement items, many respondents chose to agree.

b. Evaluation of the Measurement Model (*Outer Model*)

Convergent validity of the measurement model can be seen from the correlation between the indicator score and the construct score (*loading factor*) with the criteria for the loading factor value of each indicator greater than 0.7 can be said to be valid. Furthermore, the *p-value* if < 0.05 is considered significant. A construct is said to be valid if the AVE value is > 0.50 (Ghozali and Latan, 2014:95). Looking at discriminant validity, Ghazali and Latan (2014: 95) require a cross loading value of > 0.60 then the statement is said to be valid. The condition is that a variable is said to be reliable if the Cronbach's Alpha value is > 0.50 (Ghazali and Latan, 2014: 95). Based on the table showing the results of validity and reliability testing, each indicator variable has an AVE > 0.50 and cross loading > 0.0 and Cronbach's Alpha > 0.50 thus the indicator can be declared valid as a measure of the latent variable and can be used in research.

Table 3. Evaluation of the Measurement Model

Latent Variables	Statement	Loading Factor	P-Value	AVE	Cronbach's Alpha	Composite Reliability
Whistleblowing Intention		0.799	<			
	IWB2	0.701	<	0.566	0.635	0.796
	IWB3	0.754	<			
Attitude	SKP1	0.867	0.001		NS49	0.661
	SKP1	0,001	0,001	0		
IWB1	'	P 0,810	<			
	NS2	0,801	0,001	0,601	0,778	0,857
	NS3	0,778	0,001			
	NS4	0,708	0,001			
Perceived Behavioral	PKP1	0,619	<	0,513	0,758	0,839

Control	PKP2	0,742	<			
	PKP	0,633	<			
	0,741	0,839	<			
	PKP	0,82	<			
	<	0,001	<0.001			
	0.810					
	0.863	0.001	PKA3			
0,744	PKA2			0.51	<	0.740
	0.669	<	PKA4	4		
	0.744	<	0.001			
	0.714	<	0.001			
	0.765	<	Percep tion			
	PDO1	0.750	<			
	0.738	0.007	<			
of	0,738	<	PKA5	0.50	0.758	PDO3
	Support	PKA6	0.001	9		
	Organizat ional	0.001	0.001			

c. Evaluation of the Structural Model (*Inner Model*)

Structural evaluation (*inner model*) which includes the model fit test (model fit), path coefficient, and R². In the model fit test, there are 3 test indices, namely average path coefficient (APC), average R-squared (ARS) and average variance factor (AVIF) with APC criteria and ARS accepted with *p-value conditions*.

Table 4. Evaluation of the Structural Model

Results of the R-Square		
Internal Whistleblowing Intention		0.677
Results of the Fit Model Test		
	Resu lts	<i>P- Values</i>
APC	0.186	0.001
ARS	AA RS	<0.001
AVIF	0.664	<0.001
1.846	0.677	
AFVIF	2.014	

Based on the table, it is known that the R-Square value of 67.7% indicates that the magnitude of the exogenous variable affects the endogenous variable and 32.3% is influenced by other variables outside the study. The APC value is 0.186 and the *p-value* is 0.001, the ARS value is 0.677 and the *p-value* is <0.001. AVIF and AFVIF values are 1.846 and 2.014 3.3, respectively, there is no multicollinearity problem between indicators and their variables.

d. Hypothesis Testing Results

Table 5. Hypothesis Testing Results

	Path coefficients	<i>p-values</i>	Conclusion
SKP -> IWB	0.346	<0.001	Accepted
NS -> IWB	0.383	<0.001	Accepted
PKP -> IWB	-0.011	0.436	Rejected
PKA -> IWB	0.134	0.024	Accepted
PDO*SKP	-0.267	0.001	Rejected
PDO*NS	-0.180	0.004	Rejected
PDO*PKP	-0.065	0.172	Rejected
PDO*PKA	-0.102	0.068	Rejected

Based on the table above, it shows that the *Path coefficients* and *p-values* from SKP to IWB are 0.310 and <0.001, Path coefficients and *p-values* from NS to IWB are 0.325 and < 0.001, then Path coefficients and *p-values* from PKP to IWB are -0.036 and 0.299, *Path coefficients* and *p-values* from PKA to IWB are 0.133 and <0.021. The results of this test indicate that only the PDO variable weakens the influence of SKP on IWB with *patch coefficients* and *p-values* of -0.156 and 0.010.

4.2 Discussion

a. The Effect of Attitudes *Whistleblowing* Internal

Based on Table 5, the first hypothesis test (H1) shows that attitudes have a positive effect on *whistleblowing* internal. This shows that the higher the attitude of an ASN, the higher the intention to carry out *whistleblowing* internal. In line with the *Theory of Planned Behavior* which explains that if someone has the belief that deciding to become a *whistleblower* has positive consequences and believes in the importance of these consequences, then someone will have a positive attitude tendency to support *whistleblowing*, thus this condition can increase a person's intention to do *whistleblowing*. This finding is in line with research conducted by Sarikhani & Ebrahimi, (2021), Owusu et al., (2020), Tudu, (2020), Yuswono & Hartijasti, (2018), Latan et al., (2016), Saud, (2016) which states that attitudes have a positive effect on *whistleblowing*.

b. The Influence of Subjective Norms *Whistleblowing* Internal

Testing the second hypothesis (H2) shows that subjective norms have a positive effect on *whistleblowing* internal. The higher the subjective norm of an employee, the higher the intention of an employee to carry out *whistleblowing* internal. This is supported by *Theory of Planned Behavior* (1991) which states that an individual's decision to perform or not perform certain behaviors can be influenced by the expectations of others in his life. This finding indicates that an ASN's intention to report misconduct in the workplace also depends on the extent to which an ASN respects the opinions of other important people in society in their

decision making. An ASN who really respects the views of important people in their lives such as friends, family members, etc., will especially carry out *whistleblowing* when an ASN feels that such an action will be approved by the people who are important in his life. This finding is supported by the research of Sarikhani & Ebrahimi, (2021) Owusu et al., (2020), Tudu, (2020), Mustafida, (2020), who argue that subjective norms have a positive effect on *whistleblowing* internal

c. The Influence of Perceived Behavioral Control *Whistleblowing* Internal

The third hypothesis test (H3) shows that perceived behavioral control has no effect on *whistleblowing* internal. Perceptions of behavioral control are based on control factors, namely factors that inhibit or support an individual in carrying out whistleblowing acts. So if an individual finds it difficult in the reporting process, gets threats and various obstacles that are greater than the supporting factors, then an individual tends to hesitate to take whistleblowing actions. In this study, the Tegal Regency Government ASN who became the respondent felt that the complicated process could be an obstacle to reporting known acts of fraud, therefore in filling out the questionnaire many answers were inconsistent. In addition, the act of reporting is also felt to be a threat to the reporter and to the agency. So that this can affect the intention of an ASN to report fraud. This finding is in line with research conducted by Owusu et al., (2020), Safira & Ilmi, (2020), Saud, (2016) which states that the perception of behavioral control has no effect on *whistleblowing*.

d. The Effect of Perceived Behavioral Control *Whistleblowing* Internal

Testing the fourth hypothesis (H4) shows that the perception of authentic leadership has a positive effect on *whistleblowing* internal. This shows that the higher the perception of authentic leadership felt by an employee, the higher. Authentic leaders establish fair and transparent channels for reporting violations, so group members are more likely to consistently manage and control errors. Furthermore, the tendency of organizations to facilitate *whistleblowing* internal. Potential whistleblowers accept and respect the influence of authentic leaders in the violation reporting process (Liu *et al.*, 2015). This finding highlights the importance of authentic leadership on the influence of an ASN's intention to conduct internal whistleblowing. Authentic leaders will benefit their organizations because when subordinates feel that their leader acts consistently with the attributes of an authentic leader, for example, internalizing a moral perspective into the leader's actions and transparency to the leader's subordinates, they may be more willing to report any acts of fraud or *fraud* to their leaders or other internal parties. When leaders act ethically, treat their employees fairly, and analyze information in an impartial manner, authentic leaders can help their subordinates by minimizing the risk of retaliation or avoiding them reporting false information. This concludes how authentic leaders can play an even more critical role in Indonesian culture with high power distance and collectivism values (Hofstede Insights, nd).

In high power distance and collectivist countries, power is centralized, employees are dependent on hierarchies, their obedience to their leader is high, and they are more willing to adapt their values to those held by society, for example, the culture in the environment. they. organization. A potential problem with this culture is that if fraud has been deeply internalized or systematically integrated into the company they work for, an employee is more likely to join the fraudulent act rather than report the fraud. They find rationalizations for cheating. It would be considered improper or inappropriate to disobey their fraudulent leader or to report their co-workers. To reduce the risk of *fraud* or systematic fraud, authentic leaders who have higher positions are expected to direct and control their subordinates. They need to share ethical values, transparency, and other attributes of an authentic leader with their subordinates. Authentic leaders can promote internal whistleblowing to their

organizations to avoid fraud or *fraud* to be internalized in the culture of an agency. This is in line with research conducted by Anugerah et al., (2019) Pulungan et al., (2021) which states that the perception of authentic leadership has a positive effect on *whistleblowing*.

e. The Effect of Perceived Organizational Support Moderates *Whistleblowing Internal*

Hypothesis testing (H5a, H5b) shows that perceived organizational support weakens the influence of subjective attitudes and norms on *whistleblowing internal*. This is in line with research conducted by Tudu (2020) and Yuswono and Hartijasti (2020) that the perception of organizational support weakens attitudes towards whistleblowing intentions. This shows that the implementation of the *whistleblowing* still needs to be improved. Alleyne *et al* (2016) explained that an employee (who was a respondent in his research) was willing to become a reporter because they believed that there was full support from the reporting mechanism in the organization. The form of organizational support embracing employees to reveal acts of fraud or *fraud* that occurs can be manifested in an organizational culture that encourages employees to behave ethically and does not tolerate acts of fraud (Alleyne, 2016).

Another form of support is protection for whistleblowers to reduce personal costs. In addition, Dalton & Radtke (2013) stated that a whistleblower will bear his personal costs for the inconvenience and fear of reprisals from the perpetrator when he reports the violation. The results of the research by Latan *et al.* (2016) suggested the need to establish a *whistleblower hotline* or an option for anonymous reporting of violations to increase employee intentions to *whistleblowing* and reduce employee fear of retaliation by perpetrators. The Minister of Administrative and Bureaucratic Reform Regulation Number 14 of 2014 concerning Guidelines for Evaluation of Bureaucratic Reform in Government Agencies which requires a violation reporting system as a requirement for institutional bureaucratic reform changes the typology of reporting violations from informal reporting channels to formal reporting channels.

In addition, the results show that subjective attitudes and norms become negative when moderated by perceived organizational support. This shows that although an employee feels that *whistleblowing* is a positive thing and has a good impact on the organization, they are still reluctant to report violations that occur through formal channels because they require employees to fill in their personal data. Aselage & Eisenberger (2003) stated that based on organizational support theory, an employee will assist his organization in achieving its goals if the organizational support felt by the employee is greater. When an organization socializes to its employees about the *whistleblowing*, it becomes a signal to employees that the organization cares about those who dare to do *whistleblowing*, especially through internal channels (Caillier, 2017). In the public sector, it is very important to show that the *whistleblowing system*, which is an organization's good faith to disclose violations that have occurred, is not just a bureaucratic reform requirement set by the Ministry of Administrative Reform and Bureaucratic Reform. (Menpan RB).

While the moderating effect of perceived organizational support on the relationship between perceptions of behavioral control and perceptions of authentic leadership on *whistleblowing* in Table 5 has a p-value of -0.065, which means that hypotheses 4c and 4d are not supported. This can be motivated by the threat of retaliation that employees may face if they report fraud. So even though organizational support is high, it can't get rid of the fear of retaliation. The results of this study support previous research (Alleyne et al., 2015; Jeon, 2017; Latan et al., 2018), which found organizational support makes employees feel that the organization treats them fairly and feels that the organization cares about them. The existence of this relationship encourages employees to behave that can benefit the organization in the form of increasing intentions to report fraud, especially through internal whistleblowing channels (Jeon, 2017).

V. Conclusion

Based on the results of the analysis, hypothesis testing and interpretation of the results of this study, the following conclusions were obtained: (1) Attitude has a positive effect on whistleblowing internal (2) Subjective norms have a positive effect on whistleblowing internal (3) Perception of behavioral control has no effect on whistleblowing internal (4) Perception of authentic leadership has a positive effect on whistleblowing internal (5) Perception of organizational support is proven as a moderating variable that weakens the influence of subjective attitudes and norms on whistleblowing, but perceptions of organizational support cannot moderate the relationship between perceived behavioral control and whistleblowing internal

References

- ACFE.,2020. Report to the Nations on Occupational Fraud and Abuse. Online. Global Fraud Study: <https://acfe-public.s3-us-west-2.amazonaws.com/2020-Report-to-the-Nations.pdf>
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Alleyne, P. (2016). The influence of organisational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados. *Journal of Applied Accounting Research*, 17(2), 190–210. <https://doi.org/10.1108/JAAR-12-2013-0118>
- Alleyne, P., Haniffa, R., & Hudaib, M. (2019). Does group cohesion moderate auditors' whistleblowing intentions? *Journal of International Accounting, Auditing and Taxation*, 34, 69–90. <https://doi.org/10.1016/j.intaccudtax.2019.02.004>
- Alleyne, P., Hudaib, M., & Pike, R. (2013). Towards a conceptual model of whistle-blowing intentions among external auditors. *British Accounting Review*, 45(1), 10–23. <https://doi.org/10.1016/j.bar.2012.12.003>
- Angelia, N. (2020). Analysis of Community Institution Empowerment as a Village Government Partner in the Participative Development Process. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 3 (2): 1352-1359.*
- Anugerah, R., Abdillah, MR, & Anita, R. (2019). Authentic leadership and internal whistleblowing intention: The mediating role of psychological safety. *Journal of Financial Crime*, 26(2), 556–567. <https://doi.org/10.1108/JFC-04-2018-0045>
- Bhal, KT, & Dadhich, A. (2011). Impact of Ethical Leadership and Leader-Member Exchange on Whistle Blowing: The Moderating Impact of the Moral Intensity of the Issue. *Journal of Business Ethics*, 103(3), 485–496. <https://doi.org/10.1007/s10551-011-0876-z>
- Caillier, JG (2017). An examination of the role whistle-blowing education plays in the whistle-blowing process. *Social Science Journal*, 54(1), 4–12. <https://doi.org/10.1016/j.soscij.2016.09.005>
- Cho, YJ, & Song, HJ (2015). Determinants of Whistleblowing Within Government Agencies. <https://doi.org/10.1177/0091026015603206>
- Dalton, D., & Radtke, RR (2013). The Joint Effects of Machiavellianism and Ethical Environment on Whistle-Blowing. *Journal of Business Ethics*, 117(1), 153–172. <https://doi.org/10.1007/s10551-012-1517-x>
- Elliston, FA (1982). Anonymity and whistleblowing. *Journal of Business Ethics*, 1(3), 167–177. <https://doi.org/10.1007/BF00382768>
- Hays, JB (2013). an Investigation of the Motivation of Management Accountants To Report Fraudulent Accounting Activity :

- Huda, Mi'rojul, YNS (2013). *Jurnal ilmu pemerintahan*. 1(1), 1–9.
- Kyei-Poku, I., & Yang, Y. (Jason). (2020). Authentic leadership and citizenship behavior: A path through fairness and belongingness. *International Journal of Organization Theory and Behavior*, 23(3), 245–258. <https://doi.org/10.1108/IJOTB-08-2018-0091>
- Latan, H., Ringle, CM, & Jabbour, CJC (2016). Whistleblowing intentions among public accountants in indonesia: Testing for the moderation effects. *Journal of Business Ethics*, 152(2), 573–588. <https://doi.org/10.1007/s10551-016-3318-0>
- Lewis, D. (2011). Whistleblowing in a changing legal climate: Is it time to revisit our approach to trust and loyalty at the workplace? *Business Ethics*, 20(1), 71–87. <https://doi.org/10.1111/j.1467-8608.2010.01609.x>
- Liu, S. min, Liao, J. qiao, & Wei, H. (2015). Authentic Leadership and Whistleblowing: Mediating Roles of Psychological Safety and Personal Identification. *Journal of Business Ethics*, 131(1), 107–119. <https://doi.org/10.1007/s10551-014-2271-z>
- Miceli, MP, & Near, JP (1988). Individual and Situational Correlates of Whistle-Blowing. *Personnel Psychology*, 41(2), 267–281. <https://doi.org/10.1111/j.1744-6570.1988.tb02385.x>
- Mustafida, N. (2020). Determinants of Employee Whistleblowing Intentions in Indonesia: Applying Theory of Planned Behavior. *The Indonesian Journal of Accounting Research*, 23(02), 241–262. <https://doi.org/10.33312/ijar.476>
- Owusu, GMY, Bekoe, RA, Anokye, FK, & Okoe, FO (2020). Whistleblowing intentions of accounting students: An application of the theory of planned behaviour. *Journal of Financial Crime*, 27(2), 477–492. <https://doi.org/10.1108/JFC-01-2019-0007>
- Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior - A survey of south korean police officers. *Journal of Business Ethics*, 85(4), 545–556. <https://doi.org/10.1007/s10551-008-9788-y>
- Pillay, S., Ramphul, N., Dorasamy, N., & Meyer, D. (2015). Predictors of Whistle- Blowing Intentions : An Analysis of Multi-Level Variables. <https://doi.org/10.1177/0095399715581621>
- Pulungan, AH, Jenitha, K., Tirtaning, A., Maharsi, S., Program, AS, Sampoerna, U., & Mulya, UP (2021). Authentic leadership and whistleblowing: the mediating roles of trust and moral courage. 5(2), 265–289.
- Rothschild, J., & Miethe, TD (1999). Whistle-blower disclosures and management retaliation: The battle to control information about organization corruption. *Work and Occupations*, 26(1), 107–128. <https://doi.org/10.1177/0730888499026001006>
- Safira, E., & Ilmi, MB (2020). Pengaruh Sikap, Persepsi Kontrol Perilaku, Tanggung Jawab Pribadi dan Keseriusan yang Dirasakan terhadap Niat Whistleblowing. *Reviu Akuntansi Dan Bisnis Indonesia*, 4(2), 83–98. <https://journal.umy.ac.id/index.php/rab/article/view/10722>
- Sarikhani, M., & Ebrahimi, F. (2021). Whistleblowing by accountants: an integration of the fraud pentagon and the extended theory of planned behavior. *Meditari Accountancy Research*. <https://doi.org/10.1108/MEDAR-10-2020-1047>
- Saud, IM (2016). Pengaruh Sikap dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing Internal-Eksternal dengan Persepsi Dukungan Organisasi Sebagai Variabel Pemoderasi. 17(2), 209–219. <https://doi.org/10.18196/jai.2016.0056.209-219>
- Survana, L. (2021). Pengaruh Authentic Leadership, Retaliation Dimediasi Psychological Safety Terhadap Internal Intensi Melakukan Whistleblowing. *Skripsi*.
- Suryono, E., & Chariri, A. (2016). Sikap, Norma Subjektif, Dan Intensi Pegawai Negeri Sipil Untuk Mengadukan Pelanggaran (Whistle-Blowing). *Jurnal Akuntansi Dan Keuangan Indonesia*, 13(1), 102–116. <https://doi.org/10.21002/jaki.2016.06>

- Tuan Mansor, TM, Mohamad Ariff, A., & Hashim, HA (2020). Whistleblowing by auditors: the role of professional commitment and independence commitment. *Managerial Auditing Journal*, 35(8), 1033–1055. <https://doi.org/10.1108/MAJ-11-2019-2484>
- Tudu, PN (2020). Blow whistle, should I or shouldn't I: a study on moderating effect of perceived organizational support on intention to blow the whistle among Indian Government employees. *Society and Business Review*, 16(2), 218–237. <https://doi.org/10.1108/SBR-03-2020-0028>
- Walumbwa, FO, Avolio, BJ, Gardner, WL, Wernsing, TS, & Peterson, SJ (2008). Authentic leadership: Development and validation of a theory-based measure. *Journal of Management*, 34(1), 89–126. <https://doi.org/10.1177/0149206307308913>
- Wiranita, I. (2019). Pengaruh Sikap, Norma SUBjektif, dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing dengan Dukungan Organisasi Sebagai Variabel Pemoderasi.
- Yuswono, TA, & Hartijasti, Y. (2018). Employees ' Whistleblowing Intention in Public Sector : The Role of Perceived Organizational Support as Moderating Variable. 19(2). <https://doi.org/10.18196/jai.190296>.