

INTERNAL WHISTLEBLOWING INTENTIONS AMONG INDONESIAN CIVIL SERVANTS



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Abstract

Corruption is still a severe problem for many developing countries. One of the efforts to eradicate corruption is implementing a whistleblowing system. This research aims at examining the effects of professional commitment, leadership style, organizational culture, rewards, and level of retaliation towards internal whistleblowing intentions. The sample used in this research consisted of 125 Indonesian civil servants who worked in Klaten Regency, Central Java. This research indicated that professional commitment, organizational culture, leadership style, and reward had a positive and significant effect on internal whistleblowing intentions. However, the research could not show that retaliation influences internal whistleblowing intentions. This research implied strengthening professional commitment, organizational culture, leadership, and rewards that could increase whistleblowing intentions.

INTRODUCTION

Corruption and fraud are still the biggest problems facing the Indonesian government. Indonesia's Corruption Perception Index (Indeks Persepsi Korupsi/IPK) increased again in 2021 after dropping down in 2020, with a capital score of 38 (compared to 37 in 2020), and ranked 96th in the world (compared to 102 in 2020) (Indonesia Corruption Watch, 2022). However, the latest report by Transparency International Indonesia (TII) indicated that Indonesia's IPK had dropped from 38 points in 2021 to 34 points in 2022, consequently, Indonesia's IPK position has dropped to 110th out of 180 countries (compared to 96th in 2021) (Ridhwan & Wibowo, 2023). Based on data on the handling of corruption cases carried out by the Corruption Eradication Commission (Komisi Pemberantasan Korupsi/KPK), from 2004 to May 2020, there had been 417 corruption cases involving politicians and regional heads (Suyatmiko, 2021). In 2022, the KPK caught eight regional heads red-handed in corruption cases, including the mayors or regents of the cities or districts of Bekasi, North Penajam Paser, Langkat, South Buru, Bogor, Ambon, Yogyakarta, and Pemalang (Sahlan & Bunaiya, 2022). Previous research showed that fraud and corruption are incurred in several government institutions not just at the central and local government level but also at the village government level (Dewi et al., 2021).

One of the strategies to prevent corruption is to strengthen the whistleblowing system for reporting misconduct within each government institution (Schultz & Harutyunyan, 2015). Whistleblowing is the exposure of unlawful, unethical, or harmful conduct undertaken by employees or organizational leaders that potentially harmed the organization or its stakeholders. Prior research has demonstrated that the whistleblowing system (WBS) is an efficient method for reporting wrongdoing within an organization (Castellani & Nuralissa, 2022; Nurhidayat & Kusumasari, 2018). To combat fraud, corruption, and misconduct, organizations are strongly recommended to have an internal and external whistleblowing system. Internally, whistleblowing is managed by company personnel, including employees and all business officials. While whistleblowing can be conducted externally by other parties (Dworkin & Baucus, 1998).

Most organizational leaders preferred internal rather than external whistleblowing because of considerations of its efficiency and effectiveness in preventing violations and fraud (Krügel & Uhl, 2023). However, previous research has shown that even though organizations already had a whistleblowing system, internal whistleblowing was still low (Krügel & Uhl, 2023; G. Lee & Xiao, 2018). The low level of internal whistleblower intensity needed further investigation. What factors influenced the internal whistleblower's intention to report the occurrence of fraud, corruption, violation, and misconduct in governmental institutions? This research intended to answer these problems. This research used the Klaten Regency government as the unit of analysis because Klaten Regency has been in the public and media spotlight due to corruption and dynastic politics for the last two decades (Rizqi et al., 2020).

Disclosure of fraud can be done by anyone in an organization who knew the unlawful act if the organization has a whistleblowing system. However, due to the risks and threats that must be faced when becoming a whistleblower, many individuals feared revealing them and preferred to remain silent. It took excellent intention and courage for someone to become a whistleblower. New Zealand enacted the Protected Disclosure Act in 2000, which aims at facilitating the disclosure of serious wrongdoing in private and public sector organizations and protecting employees who were courageous enough to engage in whistleblowing. The United States started to implement Sarbanes-Oxley in 2000. The Sarbanes-Oxley Act is a statute that protected whistleblowers and aims at preventing financial irregularities in public companies (Saputra & Dwita, 2018). The Indonesian government has also implemented the whistleblowing system in several ministries and state institutions. However, how the existing whistleblowing system is effectively used and how internal whistleblowers are motivated to report fraud through the whistleblowing system remains an empirical question. This research intended to fill this gap. The objective of this research is to investigate the factors affecting internal whistleblowers' intention to report fraud and misconduct in governmental institutions. Specifically, this research would test empirically whether internal whistleblowers among civil servants are affected by professional commitment, organizational culture, leadership style, rewards, and level of retaliation.

Prosocial behaviour is the first underlying theory to develop the research framework. Theories that are commonly used to explain whistleblowing intention are prosocial behaviour (Dozier & Miceli, 1985) and the Theory of Planned Behavior (Rustiarini & Sunarsih, 2017; Wahyuni et al., 2021). Prosocial organizational behaviour theory defined prosocial behaviour as an act of helping that benefited others without expecting a direct benefit from the action, and there may even be a risk for the person who was doing the helping (Baron et al., 2006). They also argued that prosocial behaviour benefited only the recipient and provided no clear benefits to the perpetrator. Prosocial behaviour can range from acts of altruism or selflessness to acts of assistance that are entirely motivated by self-interest. Prosocial behaviour can be found not only in social situations but also in organizations. These are commonly referred to as "prosocial organizational behaviours." Brief and Motowidlo (1986) defined prosocial organizational behaviour as actions taken by organization members toward individuals, groups, or organizations to improve their welfare. According to this research, whistleblowing is a type of prosocial organizational behaviour because it benefited other people, organizations, and the whistleblower.

The second theory is the Theory of Planned Behavior (TPB) developed from the Theory of Reasoned Action (TRA), which explained the relationship between attitude and behaviour (Ajzen, 1991). According to TPB, three major factors influenced a person's desire to perform a behaviour: attitude toward behaviour, subjective norms, and perceived behavioural control. TPB is related to whistleblowing because an action is something that the whistleblower did consciously. There were numerous reasons why people intended or did not intend to engage in whistleblowing activities. The effect of individual perception on whistleblowing action can be predicted by TPB. Several studies have utilized TPB to investigate whistleblowing. In the research conducted by Wahyuni et al. (2021) utilised the TPB to explain and examine the perception of behaviour control as a determinant of whistle-blowing intent. Using the employees of the Pratama tax office in West Semarang as a sample group, the writers discovered that both internal and external locus of control influenced whistleblowing intent.

Owusu et al. (2020) evaluated the implementation of TPB to investigate accounting students' intent to blow the whistle. Students' attitudes about whistleblowing and subjective norms were significant predictors

of internal whistleblowing intent but perceived behavioural control had a favourable influence on external whistleblowing intentions. On the other hand, focusing on the intentions of public employees, the research carried out by H. Lee et al. (2021) applied the TPB to fill the gap left by prior research that focused only on whistleblowing intention or behaviour. The TPB enabled whistleblowing research to model and evaluate potential whistleblowers' cognitive mechanisms by identifying and assessing the three primary antecedents (attitude towards whistleblowing, subjective norm, and perceived behavioural control) of their whistleblowing intention, which influenced the likelihood of actual whistleblowing. Wahyuni et al. (2021), Owusu et al. (2020), and H. Lee et al. (2021) have verified TPB as a framework for understanding and describing the whistleblowing process.

Previous studies have investigated the factors influencing employees' intentions to conduct internal whistleblowing. Variables that had been studied include professional commitment (Aulia et al., 2019; Azhari et al., 2021; Hariyani et al., 2019; Sholihun & Yanti, 2021), reward (Basri et al., 2020; Berger et al., 2017; Boo et al., 2016; Supriyadi & Prasetyaningsih, 2021; Xu & Ziegenfuss, 2008), organizational culture (Aulia et al., 2019; Hwang et al., 2008; Zhuang et al., 2005), leadership style (Soukotta & Utami, 2019), retaliation (Aulia et al., 2019; Azhari et al., 2021; Liyanarachchi & Newdick, 2009; Umar et al., 2021), trust (Seifert et al., 2014), and moral reasoning (Liyanarachchi & Newdick, 2009; Supriyadi & Prasetyaningsih, 2021; Xu & Ziegenfuss, 2008). But previous research had not found a clear answer to what made employees want to blow the whistle, thus more research is needed. Therefore, it is necessary to conduct research both in terms of re-examining previously studied variables and testing new variables in different contexts and methods.

Professional commitment is a person's level of dedication to the profession in which they worked. Professional commitment consisted primarily of loyalty, determination, and expectations guided by systems, rules, and norms that would direct a person to act and work well to achieve goals. According to Shaub et al. (1993), professional commitment is important because one's career is an important part of one's life and had significant implications for individuals and organizations. Hariyani et al. (2019) and Azhari et al. (2021) discovered that professional commitment had a positive effect on civil servants' interest in whistleblowing. Rustiarini et al. (2021) found that professional commitment had a significant effect on the intention to do whistleblowing among auditors of public accounting firms in Bali. Supporting the concept that professional factors can raise the desire to blow the whistle, Tuan Mansor et al. (2020) observed that professional commitment and independence commitment had a favourable effect on external auditors' intention to blow the whistle. Furthermore, Sholihun & Yanti (2021) discovered that organizational commitment had a positive impact on whistleblowing intentions in public accounting firms. Based on previous research and theory, this research predicted that someone who maintained professional commitment was more likely to reveal fraudulent acts. This research predicted that the greater the level of professional commitment, the more likely it is that more whistleblowing actions would be supported.

Organizational culture is a characteristic that existed within an organization and is used to distinguish it from others. According to Robbins & Judge (2013), an organization can be distinguished by the following characteristics: (a) innovation and risk-taking, (b) attention to detail, (c) outcome orientation, (d) people orientation, (e) team orientation, (f) aggressiveness, and (g) stability. A strong organizational culture would be the key to the company's success. Because a strong organizational culture promoted good organizational values as a way of life in the workplace. If associated with TPB, which contained subjective norms, an organization's implementation of an anti-fraud culture can hinder an employee's opportunity to commit fraud. The findings of Kwon et al. (2021) demonstrated that organizational and environmental factors promoted favourable opinions of whistleblowing among federal employees over time. Even though the influence is indirect, the research done by Nuswantara (2022) supported the notion that an ethical climate can inspire an individual to disclose any crime. In addition, the research of Aulia et al. (2019) revealed a cultural influence on whistleblowing intentions. So, based on the theory and previous research findings, it is possible to predict that organizational culture influenced whistleblowing. Employees would be more willing to file fraud complaints if the organizational culture is positive and healthy.

Northhouse (2016) stated that leadership is a multidimensional process, while Buchanan & Huczynski (2017) distinguished between transactional and transformative leaders. The interactions of transactional leaders are viewed as transactions, exchanges, or deals. Transformational leaders, on the other hand, are charismatic individuals who inspired and motivate others to go "above and beyond the call of duty." Humans, according to the prosocial organizational behaviour theory, cannot exist without the help of others and an organization. Therefore, organizations require a leader to oversee the system and ensure that the organization's goals are met. Ekpenyong et al. (2021) remarked that it is essential to integrate a thorough leadership model in the organization's whistleblowing system because an organization's guiding principles started with its leader. Seifert et al. (2014) found that leadership influenced employees' willingness to take whistleblowing actions. According to his research, employees who had a high level of trust in their superiors are more likely to engage

in whistleblowing. While Soukotta & Utami (2019) investigated whether village leaders' leadership styles were related to the potential for disclosure of fraud in the management of village funds. The research found that leadership style had little influence on whistleblowing intention. However, leadership style had a greater impact on workplace motivation. Based on prior theory and research, this research predicts that leadership style influenced internal whistleblowing intentions positively. The greater the superior leadership is, the greater the employee's courage to act as a whistleblower.

Giving rewards is one of the organization's efforts to promote its employees to have the intent and courage to do whistleblowing. Rewards would provide the whistleblower with a sense of accomplishment and may increase loyalty. Employees would be motivated to report if other organizational members take actions that are not following the rules to reduce fraud in the organization. If it is related to the TPB, a person would act if he is interested. As a result, by rewarding whistleblowers, the organization's members would be more motivated to do so. Previous research on the effect of rewards on whistleblowing intentions had provided mixed results. Several studies have found that rewards had a positive effect on whistleblowing intentions (Arifin & Hikma, 2020; Park & Jeon, 2021). However, financial incentives may weaken whistleblowing intentions (Berger et al., 2017) or not affect whistleblowing intentions (Basri et al., 2020). Moreover, Xu & Ziegenfuss (2008) found the effect of financial incentives on whistleblowing intentions is dependent on the reporter's factors, specifically moral reasoning. According to Sholihun & Yanti (2021), incentives can strengthen the influence of personal cost on whistleblowing intentions. Furthermore, monetary incentives moderate the effect of the threat of retaliation on organizational trust where the level of trust influences whistleblowing intentions (Guthrie & Taylor, 2017). And based on research by Givati, (2016), the provision of remuneration increased the intention to disclose fraud, but it also increased the risk of report falsification. Based on theory, this research predicted that reward had a positive effect on internal whistleblowing intentions.

Retaliation is one of the consequences of whistleblowing. Kwon et al. (2021) note that despite the passage of multiple whistleblower protection laws, such as the Whistleblower Protection Enhancement Act of 2012, public employees were unwilling to expose misconduct due to various types of retaliation. When a whistleblower discovered or suspected fraud or deception in an organization, retaliation is a form of threat of harmful consequences for the whistleblower, which forced them to remain silent (Mesmer-Magnus & Viswesvaran, 2005). Employees who have reported fraud may face retaliation in the form of demands, terror, or intimidation from colleagues or managers. Thus, before deciding to engage in fraudulent disclosure actions, a person would consider whether his actions are accepted by the other party. Accepting the risk of retaliation would influence the individual's decision to continue whistleblowing or to remain silent and not report any fraud. As a result, if it is related to the TPB, retaliation is classified as a subjective norm. According to research by Guthrie & Taylor (2017), Aulia et al. (2019), and Umar et al. (2021), individuals who faced a low risk of retaliation are more likely to intend to whistleblower than individuals who faced a high risk of retaliation. So, this research predicted that the level of retaliation harmed internal whistleblowing intentions..

METHODS

This research was conducted with a survey approach using a sample of civil servants in the Klaten Regency, Central Java, which populations are in the Ministry of Religion (Kementerian Agama), the State Treasury Service Office (Kantor Pelayanan Perbedaharaan Negara/KPPN), the Education Authorities (Dinas Pendidikan), the Social Service Authorities for Women's Empowerment, Child Protection, and Family Planning (Dinas Pendidikan, Dinas Sosial Pemberdayaan Perempuan Perlindungan Anak dan Keluarga Berencana/DSP3AKB), the Public Works and Spatial Planning Service (Dinas Pekerjaan Umum dan Penataan Ruang/DPUPR), the Public Health Office (Dinas Kesehatan), and the Pratama Tax Service Office (Kantor Pelayanan Pajak/KPP). The sampling method in this research used the purposive sampling method. The samples (participant) in this research should have working experience for at least one year, so it is expected to have sufficient knowledge and understanding of the working conditions. This research employed the survey method, and the data was collected using a questionnaire.

The operational definition of variables in this research is provided in Table 1 below. The questionnaire in this research employed a 1–5 Likert scale (1= strongly disagree; 5 = strongly agree). The higher the score of the respondent's answer on certain independent variables indicated that the value of the variable is higher. Likewise for the dependent variable, the higher the score of the respondent's answer indicated the higher the intention to do whistleblowing. To ensure that the instruments used in this research were good, validity and reliability tests were carried out. The validity test was carried out using the Pearson Correlation test, while the reliability test used Cronbach Alpha. Furthermore, the questionnaire is based on adaptations of previous studies, including internal intention whistleblowing and level of retaliation from Liyanarachchi and Newdick

(2009); professional commitment is adopted from research done by Agustiningrum, Isharijadi, and Wihartanti (2020); organizational culture is adapted from Finandari and Wijayanto (2017); leadership style is adapted from Soukotta and Utami (2019); and reward is adapted from Boo, Ng and Shankar (2016).

Table 1. The Operational Definition of Variables and Measurement

Operational Variable	Items of Questionnaire
Internal Whistleblower Intention (Y): The disclosure of fraud, noncompliance with rules or laws, or illegal practices committed by someone within the organization (Near & Miceli, 1985).	<ol style="list-style-type: none"> 1. In my opinion, whistleblowers are people who have a heroic spirit. 2. People who dare to uncover fraud are people who are very responsible. 3. I will be interested in reporting acts of fraud if I become aware of fraud within the organization where I work. 4. I will take whistleblowing action if I think it is necessary to take such action. 5. If I become aware of fraud, I will try my best to take internal whistleblowing actions. 6. Problems within the organization can be resolved properly if I take whistleblowing action. 7. Whistleblowing is a strategy implemented to maintain and improve organizational quality.
Professional Commitment (X ₁): A person's perceived level of loyalty to his profession. Professional commitment is defined by loyalty, determination, and expectations that are guided by rules and norms that will direct someone to act or work well to achieve success and goals (Shaub et al., 1993).	<ol style="list-style-type: none"> 1. I feel proud to tell others that I work as an employee in this organization. 2. I feel as if the problems in this organization are my problems. 3. Now it is necessary to remain a member of the organization, according to my wishes. 4. I feel that the profession I live in is the best thing in my life, especially in terms of performance. 5. I will survive working in this organization even though there are many risks that I will face. 6. I am very concerned about my professional career development. 7. I always do the tasks given with full responsibility and enthusiasm. 8. I have a responsibility to make this organization better, one of which is by reporting fraud.
Organizational Culture (X ₂): Values and symbols are understood and obeyed collectively by an organization so that members of the organization feel kinship and create conditions that are distinct from those of other organizations (Kinicki & Kreitner, 2012; Robbins & Judge, 2013)	<ol style="list-style-type: none"> 1. I feel that the organization where I work upholds the applicable regulations. 2. I feel that this organization implements an anti-fraud organizational culture. 3. I feel safe if I report fraudulent acts that I become aware of to the authorities. 4. There are negative consequences if I commit fraud or violations within the organization. 5. I feel that the members of the organization where I work are honest and have the courage to report fraud. 6. I feel that the members of the organization where I work are aware of the importance of whistleblowing.
Leadership Style (X ₃): The actions of a leader who can influence and motivate his subordinates to act or do work together without feeling pressed to achieve common goals (Northhouse, 2016).	<ol style="list-style-type: none"> 1. I feel that the leaders in the organization where I work order me to follow the systems and regulations that apply. 2. My leader always pays more attention and is protective of all employees. 3. My boss cares about the problems that happen to me, so he is ready to motivate me to refocus on work. 4. Leaders always supervise the work of all employees. 5. My leader always sets a good example for his subordinates so he should be a role model for all members of the organization. 6. I believe that my leader works according to procedures and does not commit fraud.
Reward (X ₄): An incentive for services provided to someone because they have acted appropriately to achieve a specific achievement, or completed tasks according to the target set (Sastrohadiwiryono & Syuhada, 2021)	<ol style="list-style-type: none"> 1. Giving rewards to employees who achieve an achievement, can encourage me to work harder and be serious. 2. My performance will increase if the organization provides rewards for employees. 3. The organization where I work has provided benefits following applicable regulations. 4. Benefits other than basic salaries such as bonuses and other rewards have been given to employees according to their respective rights. 5. I will still intend to take whistleblowing action even though the organization where I work does not provide any rewards. 6. I will take whistleblowing action if the organization where I work provides proper compensation. 7. I will intend and disclose fraud if given a reward in the form of a promotion. 8. I will uncover fraud in the organization if promised a reward in the form of a promotion.
Retaliation (X ₅): A risk or consequence that whistleblowers must bear is to keep their lips sealed when they discover fraud in an organization (Mesmer-Magnus & Viswesvaran, 2005).	<ol style="list-style-type: none"> 1. I will ignore and keep silent if I learn of fraud in the organization where I work because I am afraid of retaliation that will be received. 2. Even superiors may not like it when I report acts of fraud that occur within the organization. 3. I may be expelled from the organization if I take whistleblowing action. 4. My boss and colleagues will probably hate and ignore me if I report fraud that occurs within the organization. 5. My career will be threatened if I take whistleblowing action. 6. I will accept retaliation from the person I reported who has committed fraud or something that is against the rules and laws. 7. The facilities provided by the organization will be taken back if I dare to take whistleblowing action. 8. If I become aware of someone committing fraud my colleagues will be very supportive in reporting the case.

Figure 1 below summarized the research model of this research. In addition, the effect of the independent variable on the dependent variable was determined using regression analysis. As independent variables that influenced internal whistleblowing intention, this research included professional commitment, organizational culture, leadership style, reward, and level of retaliation.

The steps taken to test the hypothesis are first by conducting descriptive statistical analysis and testing the classical assumptions. Descriptive statistical analysis is needed to determine the minimum, maximum, mean, and standard deviation values of each variable. Then the classical assumption test was carried out which included the normality test, multicollinearity test, and heteroscedasticity test. After the classical assumption test was carried out and there were no problems related to the test, then the feasibility of the regression model test was carried out through the F test and then the t-test for hypothesis testing. The research hypothesis is supported if the results of the t-test show a significance value of less than an alpha value of 0.05. In addition, a coefficient of determination test was also carried out to find out how much the independent variable of the research influenced the dependent variable.

RESULTS

The data for this research was obtained from civil servants at institutions in Klaten Regency, Central Java. The writers directly distributed 150 questionnaires to the respondents. One hundred and thirty-nine (139) of the questionnaires distributed were returned, while 11 were not. However, 14 of the 139 questionnaires returned were incomplete and did not meet the criteria. As a result, 125 final questionnaires were completed and could be analyzed (89.93 per cent). The following information was obtained from the questionnaires returned by respondents. Table 2 below shows the respondent's institutional background.

Table 2. Total Respondents in Klaten Regency by Institution

No.	Institution	Amount	Percentage
1	The Ministry of Religion	54	43.2%
2	The State Treasury Service Office	18	14.4%
3	Pratama Tax Service Office	14	11.2%
4	The education authorities	10	8.0%
5	Social Service for Women's Empowerment, Child Protection and Family Planning	10	8.0%
6	the Public Health Office	10	8.0%
7	the Public Works and Spatial Planning Service	9	7.2%
TOTAL		125	100%

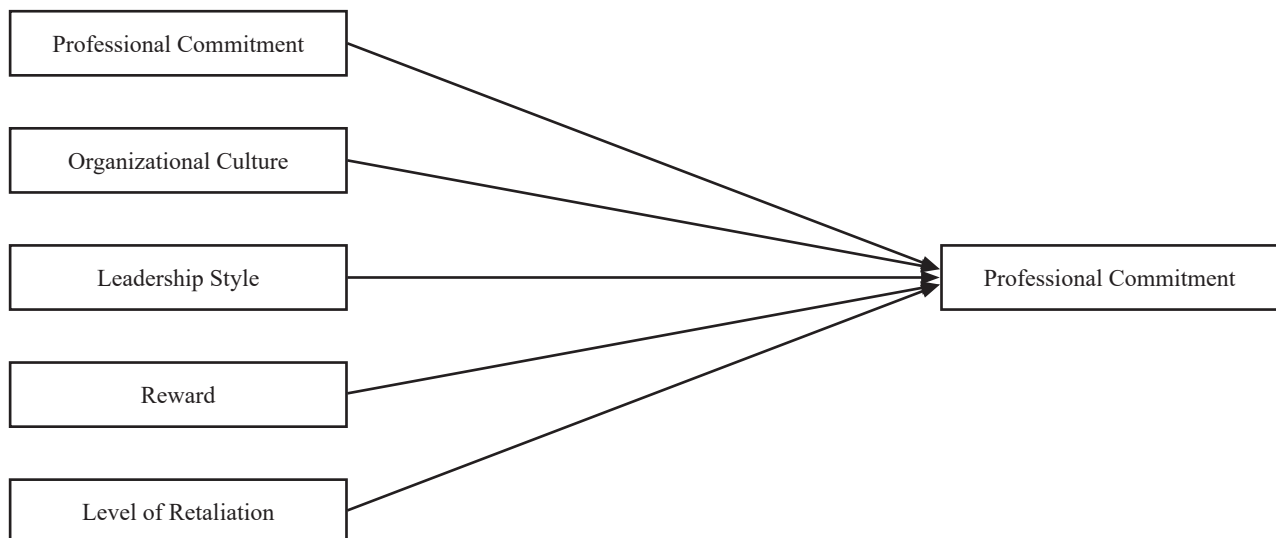


Figure 1. Research Framework

The characteristics and classification of respondents in this research, namely gender, age, last education level, work experience, and echelon of civil servants, are shown in Table 3 below.

Table 3. Respondents Demographic Data

Information	Amount	Percentage
Gender		
Man	70	56.00%
Woman	55	44.00%
Age		
30 years	23	18.40%
31- 40 years old	30	24.00%
41- 50 years old	37	29.60%
> 50 years	35	28.00%
Education		
High school	15	12.00%
Diploma	41	32.80%
Bachelor	52	41.60%
Master	17	13.60%
Years of service		
1 - 2 years	10	8.00%
> 2 years	115	92.00%
Employee grade (echelon)		
II	29	23.20%
III	82	65.60 %
IV	14	11.20 %

As presented in Table 3, the male sex dominated the respondents in this research, with a total of 70 people, or approximately 56% of the total 125 respondents. According to the data, respondents with the most recent education level of a bachelor's for as many as 52 people (41.60%) and diplomas for as many as 41 people predominate (32.80%). The majority of respondents (115) have more than two years of work experience (92%). Meanwhile, based on the employee grade (echelon), it can be seen that the majority of respondents, as many as 82 people, are in group III (65.6%).

A validity test is used to determine the validity of the instruments or questions in a research questionnaire. If the calculated R is greater than the R in the table, then the instrument is valid. The significant level used is 5%. The Pearson correlation method was used to conduct the validity test. This research included 125 samples. If, after performing the validity test, the significance level is less than 0.05, the statement items used in this research are said to be valid. According to the validity test results, all of the questions in the questionnaire for each variable had a p-value of less than 0.05. As a result, the validity of this research instrument can be declared.

The reliability test was used to determine the consistency of the measuring instrument, specifically how reliable and consistent the questionnaire as a measuring instrument in this research was even after repeated measurements. Cronbach's Alpha is used to calculate reliability. It is said to be reliable if the instrument test result is greater than or equal to 0.6. The reliability test results revealed that Cronbach's Alpha values for each variable were as follows: Professional commitment (0.759), organizational culture (0.772), leadership style (0.793), reward (0.705), retaliation level (0.765), and intentions for internal whistleblowing (0.763).

Table 4. The result of the Regression

Independent Variable	Hypothesis	β	t	Sig.	Decision
Professional commitment	H1 (+)	.257	2,585	.011**	Supported
Organizational culture	H2 (+)	.245	2,533	.013**	Supported
Leadership style	H3 (+)	.183	2.127	.036**	Supported
Rewards	H4 (+)	.214	2.646	.009***	Supported
Level of Retaliation	H5 (-)	-.026	-.529	.598	Rejected
(Constant)		.570	1.558	.122	
R ²	0.495				
Adjusted R ²	0.474				
F	23.354***				

***t-value < 0,01; **t-value < 0,05; DV: Internal Whistleblowing Intention

The hypothesis of this research used multiple linear regression analysis. The traditional assumption tests, such as normality, heteroscedasticity, and multicollinearity tests, were performed before the regression analysis. The classical assumption test results showed that the research data met the required classical assumptions. Table 5 above showed the result of the multiple linear regression analysis.

According to the regression test results, as shown in Table 5, the professional commitment had a positive regression coefficient with a significant value of less than 5% alpha ($\beta=0.257$; $t=2.585$; $p=0.011$). According to these findings, the variable of professional commitment had a significant positive effect on internal whistleblowing intentions. As a result, H1 is supported. Organizational culture also had a significant positive effect on internal whistleblowing intentions ($\beta=0.245$; $t=2.533$; $p=0.013$). Based on these findings, it is concluded that H2 is supported. Leadership style had a significant positive effect on internal whistleblowing intentions ($\beta=0.183$; $t=2.127$; $p=0.036$). It is also possible to conclude that H3 is supported. Following the regression analysis, the variable of reward had a significant positive effect on internal whistleblowing intentions ($\beta=0.214$; $t=2.646$; $p=0.009$). It can be concluded that H4 is supported. Lastly, the level of retaliation had no significant effect on internal whistleblowing intentions ($\beta=-0.026$; $t=-0.529$; $p=0.598$). So based on these results H5 is not supported.

DISCUSSION

This research found that professional commitment had a positive and significant effect on the intention of internal whistleblowers to report fraud and misconduct in the organization. This meant that employees who were more committed to their profession were more likely to be whistleblowers. This was done to protect the organization from potentially harmful fraudulent acts, as well as to protect the profession from negative individual behaviour. The findings of this research were consistent with those of Hariyani et al. (2019), Rustiarini et al. (2021), and Azhari et al. (2021) who discovered that professional commitment influenced the decision to report wrongdoing. Thus, strengthening professional commitment is essential thing to encourage whistleblowing among civil servants.

The intention of the internal whistleblower to blow the whistle is also affected significantly by organizational culture. This meant that employees in organizations with a positive organizational culture were more likely to take internal whistleblowing actions. A good organizational culture in an institution would shape the mindset and behaviour of its members. For example, if a government agency implemented an anti-fraud organizational culture, all members of the organization would adhere to the newly formed organizational culture. By implementing organizational culture, civil servants would feel safe and would not be afraid to report fraud because all members of the organization would do the same thing. As a result, organizational culture had a positive and significant influence on the intention to engage in internal whistleblowing. The findings of this research were similar to those of Aulia et al. (2019) who discovered that organizational culture had a positive and significant effect on whistleblowing intentions. The role of culture can also be indirect towards whistleblowing as in the research of Rustiarini et al. (2021) where cultural factors became moderating variables that strengthened the effect of professional commitment on whistleblowing.

This research demonstrated that leadership style had a significant impact on employees' willingness to engage in internal whistleblowing. Leaders were critical in setting an excellent example for their subordinates. Leaders who made decisions by involving their employees would make the employees feel more valuable. As a result, employees would be more loyal and more likely to contribute to the advancement of the organization. One of them was to report any acts of fraud or other violations of organizational regulations. Employees would feel protected if they became whistleblowers because leaders were very supportive of these actions, increasing employee awareness of whistleblowing. According to Seifert et al. (2014), leadership style influenced employee trust in carrying out whistleblowing actions. The research found that employees who had a high level of trust in their superiors were more likely to take risks such as whistleblowing. The results of this research were in line with research conducted by Liu et al. (2015) who found that there was a relationship between leadership, especially authentic leadership, and the intention to do whistleblowing.

This research also found that rewarding employees who reported fraud had a strong influence on employees' willingness to do whistleblowing. The greater the reward, the greater a person's courage to take whistleblowing actions. Employees would be more courageous in communicating information about fraud and corruption in their institutions if whistleblowers were rewarded. This is also felt by civil servants who recognized that a whistleblower was an exceptional actor, but not everyone was willing to take the risks. As a result, by rewarding them, they would be more courageous and motivated to take whistleblowing action because they would believe that the organization supported them. The result of this research was in line with the research conducted by Andon et al., (2018) found that providing financial incentives had a significant effect on the

accountant's intention to do whistleblowing. They also showed that there was an interaction between financial reward and the level of seriousness of the violation in influencing the intention to do whistleblowing. Their research showed that the perceived seriousness of wrongdoing strengthened the effect of financial incentives on the intention to commit whistleblowing.

This research also found that retaliation had an insignificant effect on internal whistleblowing intentions. This result was different from the research of (Krügel & Uhl, 2023) which showed that retaliation was an important factor in a person's tendency to report fraud through a whistleblowing system. This research was in line with the results of Yang & Xu's (2020) who found that the fear of retaliation for the intention to do whistleblowing was dominantly for external, not internal whistleblowing. It might be because agencies currently protected whistleblower actions, such as the witness and victim protection agency (Lembaga Pelindungan Saksi dan Korban/LPSK), an anonymous complaint system, and strong community support. Thus the level of retaliation had no significant impact. The other reason for not finding an effect of retaliation on whistleblowing intention could be due to the mediation variable that connected the two variables, as demonstrated by the research of Guthrie & Taylor (2017). The research found that organizational trust variables mediated the relationship between the threat of retaliation and whistleblowing intentions.

Moreover, another reason was that the civil servant might not be concerned about the repercussions of reporting fraudulent acts. Each agency had its own set of rules and a system for reporting fraud. For example, to make the Ministry of Religion a Corruption Free Area (Wilayah Bebas Korupsi/WBK) and a Clean and Serving Bureaucratic Region (Wilayah Birokrasi Bersih dan Melayani/WBBM), the Ministry of Religion is committed to implementing the handling of corruption and other irregularities through the whistleblowing system portal (simwas.kemenag.go.id). Another example is the Ministry of Finance, such as the State Treasury Service Office (Kantor Pelayanan Perbedaharaan Negara/KPPN) and the Pratama Tax Service Office (Kantor Pelayanan Pajak/KPP), the whistleblowing system is carried out by reporting in the portal that had been provided at kemenkeu.go.id. The whistleblowers also did not need to worry because the Ministry of Finance would keep the reporter's identity secret. Meanwhile, at the Service Office under the Klaten Regional Government, the whistleblowing system is carried out through the website, which each agency owned. Each website provided a complaint message that served as a report in the event of fraud in the office. The identities of the whistleblowers would also be kept confidential to protect the whistleblowers. With a transparent whistleblowing system and guaranteed protection for whistleblowers, employees in Klaten Regency felt safe and comfortable taking whistleblowing actions and would not be afraid of threats or reprisals that they would receive.

Finally, in terms of theoretical implications, this research concluded with a comprehensive overview of the variables that impacted whistleblower intent. As a result, it can serve as a basis for further research in the required areas and propose ideas for an organization's whistleblowing system to become more effective and efficient. In terms of practical ramifications, policymakers with a genuine interest in promoting whistleblowing activities and whistleblower protection can use the findings of this research.

CONCLUSION

The results of this research concluded that professional commitment, organizational culture, leadership style, and rewards all had a significant positive impact on internal whistleblowing intentions. The level of retaliation, however, did not affect internal whistleblowing intentions. Employees with high organizational commitment who worked in an environment with a positive organizational culture and are supported by leaders who valued integrity and rewards would be more likely to take whistleblowing actions. Employees would feel safe and secure, and they would not fear retaliation if the government had adequate legal instruments, systems, and institutions in place to protect whistleblowers.

This research also had limitations, specifically in data collection. Researchers faced some challenges when it came to data collection, both in terms of distributing and collecting questionnaires. Because of the COVID-19 pandemic and the government's implementation of a community activity restriction system, offices, where the research is conducted, are closed and employees worked from home. As a result, researchers required a significant amount of time to collect data. Furthermore, the number of samples used was up to 125, implying that they were unable to represent all civil servants in Klaten Regency.

In terms of future research, the next researcher is expected to develop additional variables that had the potential to influence internal whistleblowing intentions, such as gender, years of service, and employee grade (echelon). Furthermore, future writers can conduct the research in different contexts and increase the number of respondents so that the findings are more generalizable than in this research.

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