








“The impact of attitude, subjective norms, perceived behavioral control, and organizational commitment on whistleblowing intention: A moderating role of local culture”

AUTHORS	Nurdiana Ningsih  Arifuddin  Asri Usman 
ARTICLE INFO	Nurdiana Ningsih, Arifuddin and Asri Usman (2024). The impact of attitude, subjective norms, perceived behavioral control, and organizational commitment on whistleblowing intention: A moderating role of local culture. <i>Public and Municipal Finance</i> , 13(1), 162-173. doi: 10.21511/pmf.13(1).2024.13
DOI	http://dx.doi.org/10.21511/pmf.13(1).2024.13
RELEASED ON	Friday, 12 July 2024
RECEIVED ON	Tuesday, 16 April 2024
ACCEPTED ON	Saturday, 29 June 2024
LICENSE	 This work is licensed under a Creative Commons Attribution 4.0 International License
JOURNAL	"Public and Municipal Finance"
ISSN PRINT	2222-1867
ISSN ONLINE	2222-1875
PUBLISHER	LLC “Consulting Publishing Company “Business Perspectives”
FOUNDER	LLC “Consulting Publishing Company “Business Perspectives”

		
NUMBER OF REFERENCES	NUMBER OF FIGURES	NUMBER OF TABLES
53	0	2

© The author(s) 2024. This publication is an open access article.



BUSINESS PERSPECTIVES



LLC "CPC "Business Perspectives"
Hryhorii Skovoroda lane, 10,
Sумы, 40022, Ukraine
www.businessperspectives.org

Received on: 16th of April, 2024

Accepted on: 29th of June, 2024

Published on: 12th of July, 2024

© Nurdiana Ningsih, Arifuddin, Asri Usman, 2024

Nurdiana Ningsih, Doctoral Candidate, Department of Accounting, Faculty of Economics and Business, Hasanuddin University, Indonesia. (Corresponding author)

Arifuddin, Professor, Department of Accounting, Faculty of Economics and Business, Hasanuddin University, Indonesia.

Asri Usman, Professor, Department of Accounting, Faculty of Economics and Business, Hasanuddin University, Indonesia.



This is an Open Access article, distributed under the terms of the [Creative Commons Attribution 4.0 International license](https://creativecommons.org/licenses/by/4.0/), which permits unrestricted re-use, distribution, and reproduction in any medium, provided the original work is properly cited.

Conflict of interest statement:

Author(s) reported no conflict of interest

Nurdiana Ningsih (Indonesia), Arifuddin (Indonesia), Asri Usman (Indonesia)

THE IMPACT OF ATTITUDE, SUBJECTIVE NORMS, PERCEIVED BEHAVIORAL CONTROL, AND ORGANIZATIONAL COMMITMENT ON WHISTLEBLOWING INTENTION: A MODERATING ROLE OF LOCAL CULTURE

Abstract

During forensic audits, the use of auditors has increased significantly. This happened thanks to fraud detection mechanisms that help prevent and quickly detect fraud. Whistleblowing systems set up by local authorities play an important role in detecting fraudulent activities and protecting the rights of whistleblowers, promoting transparency and accountability in public organizations. This study aims to analyze and explain the impact of attitudes, subjective norms, perceived behavioral control, and organizational commitment on whistleblowing intention moderated by local culture. This analysis was conducted on local government internal auditors in 24 districts/cities in South Sulawesi Province, Indonesia. Research data were collected through questionnaires with a total research sample of 246 respondents and analyzed using multiple linear regression analysis and moderated regression analysis using the SPSS version 23 application. The research findings show that attitudes, perceived behavioral control, and organizational commitment have a significant effect on whistleblowing intention, while subjective norms do not have a significant effect on whistleblowing intention. Furthermore, regional culture moderates the influence of subjective norms and perceived behavioral control on whistleblowing intention but is unable to moderate the influence of attitudes and organizational commitment on whistleblowing intention.

Keywords

attitude, subjective norm, perceived behavioral control, organizational commitment, whistleblowing intention, culture

JEL Classification

H83, M41, Z10

INTRODUCTION

The use of auditors to perform forensic audits has grown dramatically as whistleblowing can help prevent fraud. Whistleblowing can also detect fraud faster and improve the accuracy of forensic audits used to detect fraud. One method for a forensic audit to be successful is to use evidence and information obtained from whistleblowers during the collection and proof process, which will then be used to detect and disclose fraud. The presence of a whistleblower will make it easier for auditors to obtain relevant information, resulting in the expected evidence. The frequent occurrence of fraud in public-sector organizations has prompted the establishment of a fraud reporting system, also known as a whistleblower system. Currently, each local government has created an application-based whistleblowing system. This

complaint system is intended to uncover signs of government fraud while also protecting whistleblower rights, such as personal safety. The whistleblowing system will be rendered ineffective unless the state civil service or the general public is willing and able to report signs of fraud. Whistleblowers play a substantial part in exposing irregularities and unethical behavior in public organizations, allowing the government to improve public accountability and transparency.

Although many regions have now received the designation of unqualified for local government financial reports, there are still many cases of corruption, hand capture operations, and Supreme Audit Agency findings, so the role of whistleblowers is critical in suppressing or eliminating fraud, including corruption. They are internal players and serve as mentors and supervisors of activity and financial implementation in the regions, so local government internal auditors have a unique opportunity to become whistleblowers. Their whistleblowing can help advance the accuracy of financial reports issued by local governments, thereby reducing various frauds, including corruption in local governments.

Fraud has evolved into a global phenomenon that occurs not only in the private but also in the public sector and in non-governmental and government institutions. Fraud can be defined as deception, concealment, or breach of trust. Fraud, according to IIA (2015), is an activity that occurs due to the intent of someone in the organization, whether it is carried out by managers, employees, or third parties, and is used to reap personal or group benefits while breaking the law. The difficulty of supervising operational activities as the company develops can cause the potential for fraud to occur, and the problems caused will also become more complex. Limited supervision will create gaps for individuals who commit fraud.

1. LITERATURE REVIEW AND HYPOTHESES

Whistleblowing is a powerful tool for detecting fraud. The choices people make to become whistleblowers can be affected by two types of factors: contextual and individual. Contextual factors include the degree of seriousness of the fraud, current norms, and the response to complaints or reports. Individual factors can include a whistleblower's locus of control, religious beliefs, and moral standards. When individuals become aware of fraud, they have two options: provide understanding in the form of advice to the perpetrators of fraud to change their behavior or report the perpetrators of fraud to the responsible party, such as company management or other authorized parties. In reality, doing both is not easy for everyone (Barnett et al., 1996).

Whistleblowing can occur through both internal and external channels. Internal whistleblowing happens when an employee discovers fraudulent behavior by another employee and states it to his or her supervisor. Meanwhile, external whistleblowing happens when someone working there learns of fraud committed by the organization or its members and subsequently informs individu-

als outside the organization or the law enforcement authority because the fraud is harmful to society (Elias, 2008). Park and Blenkinsopp (2009) indicated three dimensions to a whistleblowing disclosure: official and unofficial, unidentified and determined, and both inside and outside. Employees can choose between all of these dimensions. Kaplan et al. (2012) discovered that whistleblowers make different decisions about which reporting channels are appropriate. A person's reporting intentions through anonymous or identified channels are influenced when retaliation is a consideration.

There have been many studies on whistleblowing intention, but there are still many differences or inconsistencies in the research results. Some studies show that attitudes affect the whistleblower's intention (Lasmini, 2018; Perdana et al., 2018; Hapsari & Seta, 2019; Latan et al., 2018; Tarjo et al., 2019; Chang et al., 2017). Subjective norms may also affect the whistleblower's intention (Tarjo et al., 2019; Perdana et al., 2018; Hapsari & Seta, 2019; Latan et al., 2018; Chang et al., 2017). Perceived behavioral control influences the whistleblower's intention (Hapsari & Seta, 2019; Brown et al., 2016; Latan et al., 2019; Owusu et al., 2020; Sarikhani & Ebrahimi, 2022). Moreover, organizational com-

mitment also has an effect on the whistleblower's intention (Amelia et al., 2018; Putri & Dwita, 2022).

However, other studies have found contradictory results as attitudes (Rustiarini & Sunarsih, 2017; Aliyah, 2015; Purwantini et al., 2017), subjective norms (Rustiarini & Sunarsih, 2017), perceived behavioral control (Park & Blenkinsopp, 2009; Saud, 2016; Safira & Ilmi, 2020), and organizational commitment have no effects (Hidayat et al., 2022; Barkah & Nurbaiti, 2020; Rasulita, 2018; Abdullah & Hasma, 2017).

Attitude, subjective norms, and perceived behavioral control can all contribute to the intention to act or behave (Owusu et al., 2020). This theory contends that an individual's personal views and beliefs, alongside their perceived control over behavior and social expectations, affect their motives, which lead to behavior or action. Three factors influence a person's perception of using a whistleblowing system. However, the three factors in this theory can vary in their influence, behavior, or situation (Abdullah & Hasma, 2017). The stronger the perception of government employees about the organization's ethical climate, the more positive attitudes, subjective norms, and perceptions of whistleblowing, which in turn improves the intention to use the whistleblowing system (Antoh & Sholihin, 2021). In addition, prosocial behavior theory encourages the actions of whistleblowers because these actions not only benefit themselves but also benefit others and the organization. Brief and Motowidlo (1986) suggested that whistleblowing constitutes just one of 13 types of prosocial organizational behavior. Some of them include helping with colleagues' problems, helping with colleagues' personal problems that are being experienced, complying with the values, policies, and regulations in the organization, contributing to suggestions for the organization to be better, rejecting inappropriate policies, instructions, or procedures, including whistleblowing behavior, etc. This is in line with the statement by Dozier and Miceli (1985) that whistleblowing actions can be seen as prosocial behavior that benefits others, the organization, and the whistleblower.

According to Brief and Motowidlo (1986), developed prosocial organizational behavior theory is defined as actions or behaviors performed by peo-

ple in an organization regarding people, organizations, or groups in order to improve their well-being. There are some fundamental differences between prosocial behaviors. First, prosocial behavior has several benefits that can help achieve organizational goals, whereas other behaviors do not. Second, some prosocial behaviors are associated with carrying out tasks or jobs (job description), whereas others are not. Third, in prosocial behavior, there are various targets, which can include both individuals and organizations. Social behavior refers to all positive actions taken by individuals in order to benefit and provide benefits to others. The individual's actions are purely from within, with no expectation of reward or benefit from themselves (Rustiarini & Sunarsih, 2017).

The attitude intended for catching the whistle possesses an indirect impact on the whistleblower's information degree (Latan et al., 2018; Tarjo et al., 2019). This knowledge can be obtained from education and experiences that whistleblowers have had. ACFE (2021) shows that one of the internal control weaknesses that contribute to fraud is a lack of anti-fraud education for employees. It is critical that leadership offer a comprehensive understanding of the whistleblowing system in the company in addition to encouraging and protecting whistleblowers (Tarjo et al., 2019).

The pressure element of the fraud triangle is formed when a person's perceptions are influenced by social norms and encouragement from others. The theory of planned behavior defines subjective norms as social pressures to do or not do something. Whistleblowers are motivated to disclose offenses when under pressure or encouragement (Smaili & Arroyo, 2019). A person considers whether the culture and those around him, as drivers, will accept or reject his actions. In other words, acceptance from those around is regarded as more important as a basis for action than other factors, such as company policies. The more ethical the norms, the higher the likelihood of whistleblowing. People with high norm perceptions are more likely to intend to become whistleblowers (Brown et al., 2016).

Suitable circumstances and a work atmosphere that explicitly forbids fraudulent activity will give whistleblowers confidence to carry out whistle-

blowing (Hapsari & Seta, 2019; Chang et al., 2017). Superiors who do not maintain an exemplary attitude in their organizational environment have been shown to weaken control, allowing fraud to emerge. A weak internal control system will influence the whistleblower's decision to take whistleblowing action. As a result, managers must be able to emphasize the importance of reporting action and educating all employees in the organization to avoid any behavior that indicates deviant or fraudulent behavior (Amrullah & Kaluge, 2019).

Whistleblowing submitting methods, the role of the media, evidence documentation, and legal protection for whistleblowers can all have an impact on their effectiveness (Apaza & Chang, 2011). One type of attribute that can be considered an intention in behavior control is the availability of submitting methods and legal framework, both of which can affect the effectiveness of whistleblowers. The anonymous reporting line (Harahap et al., 2020; Mulfag & Serly, 2019; Wardani & Suihani, 2017) is a reporting line that keeps the reporter's identity confidential. Accordingly, whistleblowers are more likely to report anonymously. The organization's protection or reward for the whistleblower's courage will demonstrate its commitment and provide support, resulting in positive affection for the whistleblower. The facilities offered by a company will show urgency about the issue of fraudulent activity, instilling confidence in whistleblowers to expose the events that occurred. According to Hapsari and Seta (2019), behavioral control can be used to provide particular attention to whistleblower intentions. Whistleblowers sometimes feel hesitant to report immediately to the management because the relationship is not excessively close.

According to Mowday et al. (1979), organizational commitment is described as individuals' relatively strong identification and participation in a group. It is characterized by three factors:

- 1) an overwhelming belief and embrace of the organization's values and goals;
- 2) an intention to place forth substantial effort for the organization; and
- 3) an intense desire to remain a member of the organization.

When faced with unsatisfactory working conditions, employees with intense organizational dedication will choose to indicate it, such as by whistleblowing internally, rather than leave the organization. The commitment of an organization is a psychological attachment that exists in three forms: affective, normative, and continuous commitment. Organizational members who are highly committed to effective local regulation (PERDA) will remain members of the organization because they genuinely want to. Individuals who believe that exposing fraud is acceptable or expected behavior are more likely to engage in whistleblowing (Alicia, 2021). Hidayat et al. (2022), Bagustianto and Nurkholis (2015), and Alleyne et al. (2017) found that organizational commitment has a positive impact on whistleblowing intentions, but Mesmer-Magnus and Viswesvaran (2005) and Ahmad et al. (2012) did not find the same results.

Fraud prevention can be accomplished by instilling in employees a sense of honesty, discipline, loyalty, ethics, and dedication to developing an efficient and effective internal control system mechanism (Taufik, 2011). The existence of a norm is contingent on an adequate number of people believing that the norm exists and is associated with a specific type of situation (Bicchieri, 2006). Davidson and Stevens (2013) argue that Bicchieri's model (Bicchieri, 2006) demonstrates how people map contexts into specific interpretations that shape their beliefs and expectations about people's motivations and behavior, with a focus on the activation of social norms that generate expectations and beliefs that influence behavior. Cultural values are generally understood to play a role in a person's self-control, allowing them to control their actions, including fund management (Harun et al., 2021). This study looks at Bugis cultural values and how they have been applied or appeared in daily routines, such as sipakatau, sipakainge, and sipakalebba (Razak, 2015).

The values listed above are principles, science, or benchmarks that guide individuals' speech as well as behavior. These values are typically directed toward a moral attitude, which is expected to be capable of producing human beings with qualities that have a positive impact on the workplace. Cultural values can encourage positive changes in

government conditions, particularly through the implementation of a whistleblower system. A person's intention to use the system is strongly linked to their commitment to integrity, moral values, and truth. Cultural values have a strong influence on people's lives, as seen in the Bugis tribe of South Sulawesi. South Sulawesi's multi-cultural ethnicity includes the Bugis tribe. An ethnic group or tribe is inextricably linked to hereditary customs, habits, and norms that are constantly followed and carried out. South Sulawesi strongly values *sipakatau*, *sipakainge*, and *sipakalebbi*. These values originated from ancestors, which became beliefs and even the Bugis tribe's values and principles of life (Rahim, 2019).

Motivated by gaps in the literature, this study employs the theory of planned behavior to investigate internal and external factors related to whistleblower behavior among local government internal auditors. This study expands on previous research on whistleblowing intention from a Western context to the Indonesian cultural context, which has regional cultural differences and a social life that takes precedence over personal life. Furthermore, this study focuses on the public sector, specifically local government auditors at the district or city regional inspectorate, which fosters a collaborative work culture within the bureaucracy. This phenomenon requires organizational commitment from regional culture to encourage local government auditors to increase whistleblowing intention in voicing fraud through the whistleblowing system that is being promoted by the central government. Thus, regional culture must commit to encouraging local government auditors to increase whistleblowing intention in reporting fraud through the central government's whistleblowing system.

The paper elaborates on the following hypotheses:

- H1: *Attitude has a positive and significant impact on whistleblowing intention.*
- H2: *Subjective norms have a positive and significant impact on whistleblowing intention.*
- H3: *Perceived behavioral control has a positive and significant impact on whistleblowing intention.*

H4: *Organizational commitment has a positive and significant impact on whistleblowing intention.*

H5: *Bugis culture moderates the impact of attitude on whistleblowing intention.*

H6: *Bugis culture moderates the impact of subjective norms on whistleblowing intention.*

H7: *Bugis culture moderates the impact of perceived behavioral control on whistleblowing intention.*

H8: *Bugis culture moderates the impact of organizational commitment on whistleblowing intention.*

2. METHODOLOGY

The population included 640 auditors from the district/city governments of South Sulawesi Province. The study used random sampling; that is the procedure of randomly selecting examples from members of a population without regard for population strata, resulting in a research sample of 246 respondents using the Slovin formula.

The questionnaire was distributed directly to respondents selected from a predetermined sample; 246 questionnaires were distributed, but only 238 could be used for further analysis. The questionnaire's response rate was 96.75%. Eight questionnaires were excluded, with six not returned and two other questionnaires not completely filled out. Data were collected using scales adapted from previous research and compiled on a five-point Likert scale.

Respondents were mostly male, 141 participants (59.20%), and 97 participants (40.80%) were female. The age of participants mostly ranged between 36-45 years, 79 participants (33.2%), then between 46-55 years, 76 participants (31.9%), between 26-35 years, 46 participants (19.3%), aged >55 years, 34 participants (14.3%), and aged more than < 26 years, three participants (1.3%). The respondents mostly obtained S1 (Bachelor) education level, 145 participants (60.90%), followed by S2 (Master) level, 87 participants (36.6%), and S3

(Doctoral) and senior high school levels, three participants (1.3%) each. Most of the respondents have worked for more than 15 years, 107 participants (45.0%), followed by those with 11-15 years, 58 participants (24.4%), < 6 years, 38 participants (16.0%), 6-10 years, 35 participants (14.7%).

3. RESULTS

Table 1 displays the results of a multiple linear regression analysis. The coefficient of determination (*R*-square) value of 0.449 indicates that attitude variables, subjective norms, perceived behavioral control, and organizational commitment affect 44.90% of whistleblowing intention. The remaining 55.10% are influenced by factors not investigated in this paper. Table 1 also includes the results of the ANOVA or model feasibility test. The results show that the calculated *F* value is 47.556, and the significance value is 0.000. As a result, this research model is usable, allowing for further partial testing. The confidence level of 95% is consistently used in this paper. Thus, the statistical value in Table 1 shows that attitude, perceived behavioral control, and organizational commitment significantly affect whistleblower intentions. Meanwhile, subjective norms have no effect on whistleblowing intention.

The study used moderation regression analysis to test the hypotheses that local culture moderated the impact of attitudes, subjective norms,

perceived behavioral control, and organizational commitment on whistleblowing intention. Table 2 demonstrates that subjective norms are moderated by local culture and perceived behavioral control on whistleblowing intention but attitude and organizational commitment have no moderation effect on whistleblowing intention.

4. DISCUSSION

The results showed that attitude influences whistleblower intention. This aligns with the theory of planned behavior. According to the theory of planned behavior, attitude is a collection of feelings (affection) that are confirmed by the individual who encounters them in order to assess an object at hand. The emotions are evaluated on an assessment measure, depending on how significant it is a phenomenon. (Ajzen, 1991). The attitude toward whistleblowers has an indirect impact on the whistleblower's degree of knowledge (Latan et al., 2018; Tarjo et al., 2019). This knowledge can be obtained through education and experiences shared by whistleblowers. According to ACFE (2021), a lack of anti-fraud training is detrimental to employees. It is critical for management to provide an understanding of the whistleblowing process system in the organization. Encouragement and safety precautions provided to whistleblowers allow them to share a flaw or evidence of fraud occurring in an organization. These findings are consistent with previous research (Lasmini, 2018;

Table 1. Multiple linear regression

Research Variable	Coefficient	Standard Error	t-count	Sig.
Attitude (ATT)	0.184	0.070	2.643	0.009
Subjective Norm (SN)	0.080	0.067	1.191	0.235
Perceived Behavioral Control (PBC)	0.172	0.061	2.832	0.005
Organizational Commitment (OC)	0.385	0.082	4.672	0.000
R-square	0.449			
F-count	47.556	—	—	—
Sig. F	0.000			

Table 2. Moderation regression analysis

Research Variable	Coefficient	Standard Error	t-count	Sig.
Culture Moderating ATT → WBI	0.013	0.023	0.546	0.586
Culture Moderating SN → WBI	0.046	0.018	2.525	0.012
Culture Moderating PBC → WBI	0.045	0.015	3.117	0.002
Culture Moderating OC → WBI	0.004	0.032	0.112	0.911

Perdana et al., 2018; Hapsari & Seta, 2019; Latan et al., 2018; Tarjo et al., 2019; Chang et al., 2017).

The findings indicated that subjective norms have no impact on whistleblower intention. This goes against the theory of planned behavior. Descriptively, the theory of planned behavior defines subjective norms as reasoning in a different light in an organizational setting. An individual who aims to execute an action might be driven to seek support and justify his actions (Ajzen, 1991). According to Lewis et al. (2003), individual attitudes toward whistleblowing are also influenced by the process of internalization and identification with the organization's opinions. Whistleblowers are more likely to disclose fraud (Lasmini, 2018; Chang et al., 2017) if the organizational environment allows and supports reporting of internal irregularities or fraud. According to Latan et al. (2018) and Chang et al. (2017), the action on whistleblowing is difficult because whistleblowers will continue to face consequences that affect their work, personal life, and social life. According to Chang et al. (2017), emotional distress and mental health problems are common outcomes for all whistleblowers.

The findings revealed that perceived behavioral authority influences whistleblower intentions. This agrees with the theory of planned behavior. An individual's intention is influenced by a variety of variables, like perceived behavioral control. The perception of whistleblower control influences the willingness to disclose information. The perceived behavioral control and intention on whistleblowing are positively related; the more opportunities and resources a person has and the fewer inhibiting factors he has, the greater his perception of whistleblowing control, and the greater his perception of whistleblowing control, the greater his intent to whistleblower. Behavioral control is the perception of how easy or difficult it is to perform a behavior (Ajzen, 1991). The whistleblower, as the action's perpetrator, will face variables of simplicity and problems in achieving a purpose, such as the complexity of reporting (Perdana et al., 2018). This behavioral control is like an attribute or manifestation of behavioral control, such as the experience of others who have turned into whistleblowers. Additional variables include the availability of resources and protection (Amrullah & Kaluge, 2019).

The findings revealed that organizational commitment influences whistleblowing intention. This is consistent with prosocial organizational behavior theory, which states that just because someone is aware of a fraud or wrongdoing does not guarantee they will report it (Hakim et al., 2017). This is because this theory is driven by prosocial behavior compared to altruistic behavior, which means that subsequently, only a small number of people with specific personality traits and conditions or situations will whistleblower. Organization members who uphold their commitment will recognize mistakes when carrying out their duties. Errors committed by organizational members or colleagues can result in a loss of integrity and quality in an organization. As a result, whistleblowing is one of the greatest successful methods for organizational members to indirectly save their organizations. If this is done with the intention of improving organizational goals, it constitutes prosocial behavior (Brief & Motowidlo, 1986). This statement is consistent with Semendawai et al. (2011) and Mande (2020), who state that, in principle, a whistleblower is a prosocial behavior centered on assisting other individuals and supporting an organization or company.

The findings revealed that culture can moderate the impact of subjective norms and perceived behavioral control on the intention of whistleblowing, but attitudes and organizational commitment have no moderating effect. Cultural principles are referred to as principles that are believed to contribute toward a person's self-control, allowing them to control their actions, including fund management (Harun et al., 2021). This study looks at Bugis cultural values and how they have been utilized or shown up in everyday situations, such as sipakatau, sipakainge, and sipakalebbe (Razak, 2015). The cultural value of sipakatau is a fundamental value with socio-horizontal and vertical dimensions, implying mutual humanization and mutual respect. The sipakatau value is thought to prevent fraud because, with mutual respect for others' rights, someone will have the principle not to easily take something that does not belong to him or take something without the owner's permission. If this value is implemented, someone will be less likely to commit fraud. The value of sipakainge confirms that humans are flawed creatures capable of making both intentional and

unintentional mistakes. Sipakainge means reminding each other. The value of sipakalebbi is considered to prevent fraud because giving praise or rewards to officials who have integration, performance, and commitment in carrying out their

mandate can create a sense of confidence and awareness of their responsibilities. Thus, a sense of responsibility will emerge to keep the mandate, and they will avoid taking something that is not their right (Rahim, 2019).

CONCLUSION

This study aimed to determine factors affecting whistleblowing practice in Indonesia. Following data analysis, attitude, perceived behavioral control, and organizational commitment influence whistleblowing intention, whereas subjective norms have no effect. Furthermore, culture moderates the effect of subjective norms and perceived behavioral control on whistleblowing, but attitude and organizational commitment have no such effect.

Motivation to influence whistleblower intentions stems from within the individual, such as loyalty or organizational commitment. Occupational dedication is an internal motivation to do something to help the organization achieve its objectives and prioritize the organization's interests. Cultural values are generally defined as values that are thought to contribute to a person's self-control, allowing them to exercise control over their actions, including financial management.

This study looks at Bugis cultural values and how they are applied or appear in daily routines, such as sipak-atau, sipakainge, and sipakalebbi. Cultural values are widely recognized as playing an important part in an individual's patience, permitting them to exercise control over their behavior, including financial management.

This study contributes to key public-sector management policies. It is expected to improve public sector management control in Indonesia. This can be accomplished by considering a variety of variables that may impact whistleblower beliefs and actions, particularly external factors such as regional culture, which is closely related to the Indonesian work environment. Unquestionably, whistleblowers play an important role in protecting the state or region from fraudulent or corrupt practices that can result in significant state losses. The government must also play a role in providing assistance to government employees by establishing a whistleblowing system to prevent employees from committing fraud. Community leaders should work with the government to ensure the system's success. Furthermore, organizations should consider developing and implementing a structured, effective, and comprehensive system that includes a code of behavior to serve as a guideline for workers, in particular local government officials, who are typical of complex bureaucratic administration. Earlier, whistleblower safety measures were unclear and unfair. As a result, the existing mechanism is expected to ensure that auditors adhere to service standards and ethics.

While this study provided useful insights into whistleblowing behavior in the public sector, it has some limitations. First, the data were collected through questionnaires, which raises concerns about the quality of respondents' answers due to respondents' busy schedules, causing respondents to not focus on giving answers that were in accordance with the reality they felt. As a result, interviews must be conducted to support the responses provided by respondents. Second, because the generalization of the research object is based on internal auditors of local governments, it needs to be expanded to include external auditors, specifically auditors from the financial auditing agency. Third, external as well as internal variables play a significant role in the auditor's decision to whistleblower. External factors in this study only focus on organizational commitment, which is one of the factors in prosocial behavioral organization theory; therefore, other factors, such as situational and demographic factors, are required. The research method should then be developed using a structural equation modeling with a combination of independent, mediating, and moderating variables or path analysis to provide more complex and accurate results.

AUTHOR CONTRIBUTIONS

Conceptualization: Nurdiana Ningsih, Arifuddin.

Data curation: Nurdiana Ningsih, Arifuddin.

Formal analysis: Asri Usman.

Funding acquisition: Asri Usman.

Investigation: Arifuddin.

Methodology: Nurdiana Ningsih, Arifuddin.

Project administration: Nurdiana Ningsih, Asri Usman.

Resources: Asri Usman.

Software: Nurdiana Ningsih, Arifuddin.

Supervision: Arifuddin.

Validation: Nurdiana Ningsih, Asri Usman.

Visualization: Asri Usman.

Writing – original draft: Nurdiana Ningsih, Arifuddin, Asri Usman.

Writing – review & editing: Nurdiana Ningsih, Arifuddin, Asri Usman.

REFERENCES

1. Abdullah, M. W., & Hasma, H. (2017). Determinan intensi auditor melakukan tindakan whistleblowing dengan perlindungan hukum sebagai variabel moderasi [Determinants of auditor's intention to take whistle-blowing actions with legal protection as a moderating variable]. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 1(3). (In Indonesian). <https://doi.org/10.24034/j25485024.y2017.v1.i3.2096>
2. Ahmad, S., Smith, G. M., & Ismail, Z. (2012). Internal whistle-blowing intentions: A study of demographic and individual factors. *Journal of Modern Accounting and Auditing*, 8(11), 1632-1645.
3. 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)
4. Alicia, F. (2021). Faktor-faktor yang mempengaruhi niat individu melakukan whistleblowing: Studi analisis meta [Factors that influence individuals' intention to whistleblowing: Meta-analysis study]. *Jurnal Riset Akuntansi dan Keuangan*, 16(2), 121-134. (In Indonesian). Retrieved from <https://scholar.archive.org/work/nn6hu4mjszgopbkjrqvukggwky>
5. Aliyah, S. (2015). Analisis faktor-faktor yang mempengaruhi minat pegawai melakukan tindakan whistleblowing [Analysis of the factors that influence the interest of officials in whistleblowing]. *Jurnal Dinamika Ekonomi & Bisnis*, 12(2), 173-89. (In Indonesian). Retrieved from <https://ejournal.unisnu.ac.id/JDEB/article/view-File/370/704>
6. Alleyne, P., Charles-Soverall, W., Broome, T., & Pierce, A. (2017). Perceptions, predictors and consequences of whistleblowing among accounting employees in Barbados. *Meditari Accountancy Research*, 25(2), 241-267. <https://doi.org/10.1108/ME-DAR-09-2016-0080>
7. Amelia, X., Anisma, Y., & Anif, R. A. (2018). Pengaruh intensitas moral, komitmen profesional, komitmen organisasi, dan sensitivitas etis terhadap whistleblowing (Studi kasus pada perusahaan Unilever di kota Payakumbuh, Bukittinggi, dan Padang) [The influence of moral intensity, professional commitment, organizational commitment, and ethical sensitivity on whistleblowing (Case study of Unilever companies in Payakumbuh City, Bukittinggi, and Padang)]. *Jurnal Online Mahasiswa (JOM) Bidang Ilmu Ekonomi*, 1(1), 1-15. (In Indonesian). Retrieved from <https://jom.unri.ac.id/index.php/JOM-FEKON/article/view/21478>
8. Amrullah, M. M., & Kaluge, D. (2019). Implementasi theory of planned behavior dalam mendeteksi whistle-blowing intentions di sektor publik [Implementation of theory of planned behavior in detecting whistle-blowing intentions in the public sector]. *Arthavidya Jurnal Ilmiah Ekonomi*, 21(1), 77-94. (In Indonesian). Retrieved from <https://arthavidya.wisnuwardhana.ac.id/index.php/arthavidya/article/view/120>
9. Antoh, A., & Sholihin, M. (2021). Integrated-ethical decision model (I-EDM) to analyze whistleblowing intention of local government employees. *Academy of Entrepreneurship Journal*, 27(6). Retrieved from [https://www.abacademies.org/articles/Integrated-ethical-decision-model-\(i-edm\)-to-analyze-whistleblowing-intention-of-local-government-1528-2686-27-6-641.pdf](https://www.abacademies.org/articles/Integrated-ethical-decision-model-(i-edm)-to-analyze-whistleblowing-intention-of-local-government-1528-2686-27-6-641.pdf)
10. Apaza, C. R., & Chang, Y. (2011). What makes whistleblowing effective. *Public Integrity*, 13(2), 113-130. <https://doi.org/10.2753/PIN1099-9922130202>
11. Association of Certified Fraud Examiners (ACFE). (2021). *Report to the nations: 2020 Global study*

- on occupational fraud and abuse. Retrieved from <https://legacy.acfe.com/report-to-the-nations/2020/>
12. Bagustianto, R., & Nurkholis. (2015). Faktor-faktor yang mempengaruhi untuk melakukan tindakan whistle-blowing (Studi pada pns BPK RI) [Factors influencing the interest of civil servants (pns) to carry out whistle-blowing actions (Study on civil servants of the RI BPK)]. *Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 3(1), 1-18. (In Indonesian). Retrieved from <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/1436>
 13. Barkah, M. U., & Nurbaiti, A. (2020). Pengaruh komitmen organisasi, intensitas moral dan sosialisasi antisipatif terhadap tindakan whistleblowing [The influence of organizational commitment, moral intensity and anticipative socialization on whistleblowing actions]. *Jurnal Mitra Manajemen*, 4(2), 278-292. (In Indonesian). <https://doi.org/10.52160/ejmm.v4i2.348>
 14. Barnett, T., Bass, K., & Brown, G. (1996). Religiosity, ethical ideology, and intentions to report a peer's wrongdoing. *Journal of Business Ethics*, 15(11), 1161-1174. <https://doi.org/10.1007/BF00412815>
 15. Bicchieri, C. (2006). *The grammar of society: The nature and dynamics of social norms*. New York, NY: Cambridge University Press.
 16. Brief, A. P., & Motowidlo, S. J. (1986). Prosocial organizational behaviors. *The Academy of Management Review*, 11(4), 710-725. <https://doi.org/10.2307/258391>
 17. Brown, J. O., Hays, J., & Stuebs, M. T. (2016). Modeling accountant whistleblowing intentions: applying the theory of planned behavior and the fraud triangle. *Accounting and the Public Interest*, 16(1), 28-56. <https://doi.org/10.2308/apin-51675>
 18. Chang, Y., Wilding, M., & Shin, M. C. (2017). Determinants of whistleblowing intention: Evidence from the South Korean government. *Public Performance & Management Review*, 40(4), 676-700. <https://doi.org/10.1080/15309576.2017.1318761>
 19. Davidson, B. I., & Stevens, D. E. (2013). Can a code of ethics improve manager behavior and investor confidence? An experimental study. *The Accounting Review*, 88(1), 51-74. <https://doi.org/10.2308/accr-50272>
 20. Dozier, J. B., & Miceli, M. P. (1985). Potential predictors of whistle-blowing: A prosocial behavior perspective. *The Academy of Management Review*, 10(4), 823-836. <https://doi.org/10.2307/258050>
 21. Elias, R. (2008). Auditing student professional commitment and anticipatory socialization and their relationship to whistleblowing. *Managerial Auditing Journal*, 23(3), 283-294. <https://doi.org/10.1108/02686900810857721>
 22. Hakim, T., Subroto, B., & Andayani, W. (2017). Faktor situasional dan demografis sebagai prediktor niat individu untuk melakukan whistleblowing [Situational and demographic factors as predictors of individual intention to whistleblowing]. *Jurnal Ilmiah Administrasi Publik*, 3(2), 134-142. (In Indonesian). <https://doi.org/10.21776/ub.jiap.2017.003.02.6>
 23. Hapsari, S. A. N., & Seta, W. (2019). Identifikasi kecurangan dan whistleblowing universitas [University fraud identification and whistleblowing]. *Jurnal Riset Akuntansi Dan Keuangan*, 7(1), 131-144. (In Indonesian). Retrieved from <https://ejournal.upi.edu/index.php/JRAK/article/view/15424>
 24. Harahap, H. F., Misra, F., & Firdaus, F. (2020). Pengaruh jalur pelaporan dan komitmen religius terhadap niat melakukan whistleblowing: Sebuah studi eksperimen [The influence of reporting pathways and religious commitment on whistleblowing intentions: An experimental study]. *Jurnal Ilmiah Akuntansi*, 5(1). (In Indonesian). <https://doi.org/10.23887/jia.v5i1.24289>
 25. Harun, H., Tenriwaru, T., & Tjan, J. S. (2021). Nilai budaya memodifikasi pengaruh sistem pengendalian intern terhadap penanggulangan fraud dalam Pengelolaan pajak hotel di kota parepare [Cultural values moderate the influence of the internal control system on fraud prevention in hotel tax management in Parepare City]. *Jurnal Akuntansi*, 17(2). (In Indonesian). Retrieved from <https://fe.ummetro.ac.id/ejournal/index.php/JA/article/view/642>
 26. Hidayat, G. W., Hayat, A., & Nor, W. (2022). Faktor-faktor yang mempengaruhi minat pegawai untuk melakukan whistleblowing (Studi pada pegawai Bank Indonesia) [Factors that influence employees' interest in whistleblowing (Study of Bank Indonesia employees)]. *Jurnal Akun Nabelo: Jurnal Akuntansi Netral, Akuntabel, Objektif*, 3(2), 457-479. (In Indonesian). Retrieved from <https://repo-mhs.ulm.ac.id/handle/123456789/17242>
 27. IIA. (2015). Standards for the professional practice of internal auditing. In *Brink's Modern Internal Auditing* (pp. 2015-2233). Retrieved from <https://www.oreilly.com/library/view/brinks-modern-internal/9781119016984/c09.xhtml>
 28. Kaplan, S. E., Pany, K., Samuels, J., & Zhang, J. (2012). An examination of anonymous and non-anonymous fraud reporting channels. *Advances in Accounting*, 28(1), 88-95. <https://doi.org/10.1016/j.adiac.2012.02.008>
 29. Lasmini, N. N. (2018). Implementasi theory planned behavior pada perilaku whistleblowing dengan faktor demografi sebagai variabel moderasi [Implementation of theory of planned behavior on whistleblowing behavior with demographic factors as a moderation variable]. *Seminar Ilmiah Nasional Teknologi, Sains, Dan Sosial Humaniora (SINTESA)*. (In Indonesian). Retrieved from <https://jurnal.undhirabali.ac.id/index.php/sintesa/article/view/511/443>
 30. Latan, H., Jabbour, C. J. C., & Jabbour, A. B. L. de S. (2019). Ethical awareness, ethical judgment and whistleblowing: A moderated mediation analysis. *Journal of*

- Business Ethics*, 155(1), 289-304. <https://doi.org/10.1007/s10551-017-3534-2>
31. Latan, H., Ringle, C. M., & Jabbour, C. J. C. (2018). 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>
 32. Lewis, W., Agarwal, R., & Sambamurthy, V. (2003). Sources of influence on beliefs about information technology use: An empirical study of knowledge workers. *MIS Quarterly*, 27(4), 657-678. <https://doi.org/10.2307/30036552>
 33. Mande, H. (2020). *Whistleblowing dalam bingkai proposal (Eksperimen kuasi) [Whistleblowing in the frame of the proposal (Quasi-experiment)]* (Doctoral Thesis). Universitas Hasanuddin. (In Indonesian). Retrieved from <https://repository.unhas.ac.id/id/eprint/858/>
 34. Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in Organizations: An Examination of Correlates of Whistle-Blowing Intentions, Action, and Retaliation. *Journal of Business Ethics*, 62(3), 277-297. <https://doi.org/10.1007/s10551-005-0849-1>
 35. Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. *Journal of Vocational Behavior*, 14(2), 224-247. [https://doi.org/10.1016/0001-8791\(79\)90072-1](https://doi.org/10.1016/0001-8791(79)90072-1)
 36. Mulfag, F. C. P., & Serly, V. (2019). Pengaruh faktor individual dan situasional terhadap niat whistleblowing [The influence of individual and situational factors on whistleblowing intentions]. *Jurnal Eksplorasi Akuntansi*, 1(2), 694-709. (In Indonesian). <https://doi.org/10.24036/jea.v1i2.103>
 37. Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (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>
 38. 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>
 39. Perdana, A. A., Hasan, A., & Rasuli, D. M. (2018). Pengaruh sikap, norma subyektif, persepsi kontrol perilaku dan etika terhadap whistleblowing intention dan perilaku whistleblowing (Studi empiris di BPKP Perwakilan Riau dan Sumatera Barat) [The influence of attitudes, subjective norms, perceived behavioral control and ethics on whistleblowing intention and whistleblowing behavior (Empirical study at BPKP representatives of Riau and West Sumatra)]. *Jurnal Akuntansi Keuangan Dan Bisnis*, 11(1), 89-98. (In Indonesian). Retrieved from <https://jurnal.pcr.ac.id/index.php/jakb/article/view/1680>
 40. Purwantini, A. H., Waharini, F. M., & Anisa, F. (2017). Analisis determinasi intensi whistleblowing internal [Analysis of the determination of internal whistleblowing intentions]. *Proceeding 6th University Research Colloquium 2017: Seri Teknologi dan Rekayasa*. (In Indonesian). Retrieved from <https://journal.unimma.ac.id/index.php/urecol/article/view/1418>
 41. Putri, W. A., & Dwita, S. (2022). Pengaruh insentif dan komitmen organisasi terhadap niat melakukan whistleblowing [The influence of incentives and organizational commitment on intention to whistleblowing]. *Jurnal Eksplorasi Akuntansi (JEA)*, 4(4), 761-774. <https://doi.org/10.24036/jea.v4i4.582>
 42. Rahim, A. (2019). Internalisasi nilai sipakatau, sipakalebbi, sipakainge dalam upaya pencegahan tindak pidana korupsi [Internalizing the values of sipakatau, sipakalebbi, sipakainge in efforts to prevent corruption crimes]. *Jurnal Al-Himayah*, 3(1). (In Indonesian). Retrieved from <https://journal.iaingorontalo.ac.id/index.php/ah/article/view/881>
 43. Rasulita, A. G. (2018). *Pengaruh sikap, persepsi kendali dan komitmen organisasi terhadap niat melakukan whistleblowing (Studi empiris pada Badan Pengawasan Keuangan dan Pembangunan Jawa Timur) [The influence of attitude, perception of control and organizational commitment on intention to whistleblowing (Empirical study at the East Java Financial and Development Supervisory Agency)]* (Doctoral Thesis). Universitas Airlangga. (In Indonesian). Retrieved from <https://repository.unair.ac.id/69396/>
 44. Razak, F. S. H. (2015). Kuasa wacana kebudayaan bugis makassar dalam pilkada di Kabupaten Pinrang (Studi kasus: Implementasi Nilai-Nilai Sipakatau, Sikainge' Dan Sipakalebbi dalam memobilisasi massa Pada Pilkada Pinrang Tahun 2013) [The power of bugis makassar cultural discourse in the regional elections in Pinrang Regency (Case study: Implementation of Sipakatau, Sikainge' and Sipakalebbi values in mobilizing the masses in the 2013 Pinrang Regional Election)]. *Jurnal Politik Profetik*, 5(1), 16. (In Indonesian). Retrieved from <https://www.neliti.com/publications/555783/kuasa-wacana-kebudayaan-bugis-makassar-dalam-pilkada-di-kabupaten-pinrang-studi#cite>
 45. Rustiarini, N. W., & Sunarsih, N. M. (2017). Factors influencing the whistleblowing behaviour: A perspective from the theory of planned behaviour. *Asian Journal of Business and Accounting*, 10(2), 187-214. Retrieved from <https://ajba.um.edu.my/article/view/9771>
 46. Safira, E., & Ilmi, M. B. (2020). Pengaruh sikap, persepsi kontrol perilaku, tanggung jawab pribadi dan keseriusan yang dirasakan terhadap niat whistleblowing [The effect of attitude, perceived behavioral control, personal responsibility and perceived seriousness on whistleblowing intentions.]. *Review Akuntansi Dan Bisnis Indonesia*, 4(2), 83-98. (In Indonesian). Retrieved from <https://journal.umy.ac.id/index.php/rab/article/view/10722>
 47. Sarikhani, M., & Ebrahimi, E. (2022). Whistleblowing by accountants: An integration of the fraud pentagon and the extended theory of planned behavior. *Meditari Account-*

- tancy Research, 30(6), 1740-1763. <https://doi.org/10.1108/ME-DAR-10-2020-1047>
48. Saud, I. M. (2016). Pengaruh sikap dan persepsi kontrol perilaku terhadap niat whistleblowing internal-eksternal dengan persepsi dukungan organisasi sebagai variabel pemoderasi [The effect of attitude and perceived behavioral control on internal-external whistleblowing intentions with perceived organizational support as a moderating variable]. *Jurnal Akuntansi Dan Investasi*, 17(2), 209-219. (In Indonesian). Retrieved from <https://doi.org/10.18196/jai.2016.0056.209-219>
 49. Semendawai, A. H., Santoso, F., Wagiman, W., Omas, B. I., Susilaningtias, & Wiryawan, S. M. (2011). *Memahami WHISTLEBLOWER (Cetakan I) [Understanding WHISTLEBLOWER (Print I)]*. Lembaga Perlindungan Saksi dan Korban (LPSK): Jakarta. (In Indonesian).
 50. Smaili, N., & Arroyo, P. (2019). Categorization of whistleblowers using the whistleblowing triangle. *Journal of Business Ethics*, 157(1), 95-117. <https://doi.org/10.1007/s10551-017-3663-7>
 51. Tarjo, T., Suwito, A., Aprillia, I. D., & Ramadan, G. R. (2019). Theory of planned behavior and whistleblowing intention. *Jurnal Keuangan Dan Perbankan*, 23(1), 45-60. <https://doi.org/10.26905/jkdp.v23i1.2714>
 52. Taufik, T. (2011). Pengaruh peran inspektorat daerah terhadap pencegahan kecurangan [The influence of the role of the regional inspectorate on fraud prevention]. *Pekbis Jurnal*, 3(2), 512-520. (In Indonesian). Retrieved from <https://pekbis.ejournal.unri.ac.id/index.php/JPEB/article/view/416>
 53. Wardani, C. A., & Suihani, S. (2017). Analisis faktor-faktor yang mempengaruhi penerapan whistleblowing [Analyzing the factors that influence the implementation of whistleblowing]. *Jurnal Aset (Akuntansi Riset)*, 9(1), 29-44. (In Indonesian). Retrieved from <https://ejournal.upi.edu/index.php/aset/article/view/5255>