







# “Virtue and valor: Examining how ethical leadership and moral reasoning propel whistleblowing intentions”

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# VIRTUE AND VALOR: EXAMINING HOW ETHICAL LEADERSHIP AND MORAL REASONING PROPEL WHISTLEBLOWING INTENTIONS

**Abstract**

Whistleblowing plays a critical role in fraud detection, especially in organizations where fraudulent activities can severely undermine performance and trust. This study, conducted at Universitas Muhammadiyah Surakarta (one of the leading private universities in Indonesia), examines how students in accounting and management programs decide to report misconduct, influenced by moral reasoning and ethical leadership. The data were collected in 2024 through an online questionnaire distributed to 246 accounting and management students who are likely to face ethical dilemmas in their professional environments.

The findings reveal a significant correlation between ethical leadership ( $t = 6.788$ ,  $p = 0.014$ ) and moral reasoning ( $t = 2.411$ ,  $p = 0.017$ ) in shaping students' propensity to engage in whistleblowing. Specifically, ethical leadership, characterized by leaders who prioritize integrity, transparency, and ethical behavior, significantly encourages individuals to report wrongdoing. Moreover, strong moral reasoning enables individuals to better understand ethical considerations, fostering an environment where whistleblowing is seen as a responsible action.

Interestingly, although both factors positively influence whistleblowing decisions, moral reasoning does not moderate the effect of ethical leadership on these decisions ( $t = -0.479$ ,  $p = 0.632$ ). This suggests that ethical leadership acts as a direct motivator for whistleblowing, independent of an individual's moral reasoning. Ultimately, this study underscores the importance of cultivating ethical leadership within organizations to support and encourage whistleblowing, thereby enhancing fraud detection mechanisms and overall organizational integrity. It offers valuable new insights into the dynamics of moral conduct and its implications for future organizational regulations.

**Keywords**

whistleblowing, ethical leadership, moral reasoning, organizational integrity

**JEL Classification**

M14, M51, D63

**INTRODUCTION**

Leaders in the workplace are essential for establishing objectives and shaping behavioral norms within the firm. They possess the authority to control various aspects that impact employees, such as strategy, goal setting, promotion, appraisal, and allocation of resources (Schminke et al., 2002). Leaders apply incentives to communicate their beliefs and motivate staff to engage in behaviors that result in benefits. Employees often align with the ethical principles promoted by their leaders (Schminke et al., 2002), leading them to depend on leaders for direction when confronted with ethical challenges or issues (Trevino, 1986).

Furthermore, leaders are thought to positively impact employees' ethical conduct, hence increasing productivity (Mayer et al., 2009), while concurrently deterring them from being ineffective at work (Brown & Treviño, 2006; Mayer et al., 2009; Arifin et al., 2020). Empirical research has sought to understand the influence of leaders on the es-

establishment of ethical workplace standards and employee behavior (Brown & Treviño, 2006). Initial theories and research efforts (Bass & Steidlmeier, 1999; Brown et al., 2005; Ciulla, 2004; Treviño et al., 2003; Treviño et al., 2000) have aimed to delineate ethical leadership via two perspectives: norms and descriptive strategies in the context of corporate ethics. The normative perspective, originating from philosophical foundations, concerns itself with the moral obligations and expected behaviors of individuals in the workplace. According to the normative view of ethical leadership, for example, ethical decision-making is examined using a specific philosophical framework, leaders' ethical practices are assessed, and the degree to which particular leadership styles or tactics impact ethical considerations is investigated (Bass & Steidlmeier, 1999; Ciulla, 2004). Brown et al. (2005) suggested a paradigm of ethical leaders containing three crucial traits. Firstly, ethical leaders exhibit normative ethical behavior. Second, they act as exemplary figures for their subordinates. Finally, by establishing suitable norms, procedures, and systems, ethical leaders encourage ethical behavior among their followers in addition to upholding their own ethical standards. Employees are more likely to take risks involved with whistleblowing if they believe management has ethical principles and is trustworthy (Brockner et al., 1997).

People are more inclined to voice ethical issues in work groups with supportive leaders and an environment built on principles (Graham, 1986). Ethical leaders can create a principles-based atmosphere that encourages whistleblowers by protecting subordinates from retaliation. Moreover, the supportive demeanor of superiors in maintaining an ethical climate and responding to whistleblowers has proven effective in preventing retaliation and, consequently, encouraging employees to report internally (Finn & Lampe, 1992). Valentine and Godkin (2019) argue that ethical leadership is likely to influence individual perceptions of moral intensity, ethical reasoning, and the intention to blow the whistle.

Despite its significance, studies on whistleblowing and leadership remain limited (Bhal & Dadhich, 2011). The purpose of this study is to investigate how the ethical values upheld by superiors influence employees' willingness to blow the whistle. This study's primary objective is to provide evidence supporting the congruence relationship between leaders and followers/workers in moral reasoning, particularly in relation to employees' decision-making regarding whistleblowing. Furthermore, this study fills gaps in previous research and provides a theoretical framework for understanding how superiors' ethical values influence employees' propensity to engage in whistleblowing actions.

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## 1. LITERATURE REVIEW AND HYPOTHESES

Stakeholder theory is the primary idea utilized to explain whistleblowing. Stakeholder theory asserts that a firm is an entity that is required to give advantages to its stakeholders in addition to its own interests. According to this theory, parties within an organization should try to provide benefits to many parties and not act for their own interest, such as committing fraud, illegal, and immoral practices that can harm the organization.

The act of divulging unlawful, immoral, or unethical activities by people who are or were connected to an organization to those who can take the necessary action is known as whistleblowing (Near & Miceli, 1995). Disclosure is an effective way to prevent organizational corruption (Chordiya et al.,

2020). As previously discussed, whistleblowing can be categorized into two types: internal and external disclosures. Current research indicates that the majority of whistleblowers tend to favor internal over external whistleblowing (Dozier & Miceli, 1985). They often choose to utilize internal channels first before resorting to external disclosures. Therefore, this study specifically focuses on examining the phenomenon of internal whistleblowing.

Internal whistleblowing is a multifaceted phenomenon influenced by various factors. Individuals contemplating whether to engage in internal whistleblowing weigh the potential benefits against the associated costs. People's decision-making process is influenced by their personal traits when they interact in organizational settings. These features include self-efficacy (MacNab & Worthley, 2008), machiavellianism (Dalton & Radtke, 2012), justice

views (Gupta & Bhal, 2021), moral basis and personality traits (Gakhar & Mulla, 2021). Contextual influences also include corporate justice (Seifert et al., 2010), supervisory support (Sims & Keenan, 1998), workplace spirituality (Srivastava & Gupta, 2022), and ethical culture (Feng et al., 2018).

Among these environmental considerations, leadership certainly assumes a vital role. Employees are more inclined to believe that their superiors could support and protect them if they believe that internal whistleblowing is a useful and constructive way to address organizational errors. Additionally, they might even expect benefits for acting in a whistleblower manner, which would encourage them to do so (Gundlach et al., 2003; Liang et al., 2012).

Few studies have been found in the literature that examine the connection between transformative and authentic leadership and whistleblowing intentions and actions (Caillier, 2014). The current study intends to examine the relationship between internal whistleblowing and ethical leadership in order to advance knowledge in this field.

Brown and Treviño (2006) define ethical leadership as demonstrating ethical behavior and implementing ethical management techniques inside a company. For a number of reasons, ethical leadership is anticipated to positively influence the motivation of subordinates to participate in internal whistleblowing.

Firstly, moral leaders set an example for their staff members (Zhu et al., 2015). Their subordinates can imitate them because they are seen as reliable, accountable, and inclined to challenge improper behavior in order to improve organizational effectiveness (Brown et al., 2005).

Secondly, ethical leaders demonstrate concern for their employees and engage in procedural and interpersonal interactions with them (Bass & Steidlmeier, 1999; Northouse, 2015). This makes it possible for leaders and subordinates to build strong relationships (Avey et al., 2011). As a result, subordinates may feel obligated to reciprocate through extra-role activity (Blau, 1964). For example, for the sake of the organization's welfare, subordinates may decide to report unethical activity they come across within it.

Furthermore, by reducing the likelihood of reprisals, ethical leadership may encourage internal whistleblowing. In many communities, particularly in Asian cultures, there is a negative perception toward whistleblowers, viewing them as individuals who surreptitiously uncover secrets or mistakes within organizations, earning them the label of "troublemakers" (Rothschild & Miethe, 1999). However, ethical leaders, guided by a focus on "doing what is right," recognize whistleblowers as valuable assets to the organization. They appreciate their actions, provide support, and may even offer rewards for their courageous behavior (Brown et al., 2005). This positive attitude, demonstrated by ethical leaders, can influence the perceptions of colleagues, leading them to regard internal complaints as legitimate.

In such a supportive environment, any attempts at revenge from those guilty of wrongdoing would be widely condemned, resulting in the guilty party losing favor and popularity. This type of protection is intended to lessen the perceived danger for whistleblowers and increase internal reporting. Several studies show that ethical leadership influences whistleblowing (Fatchan et al., 2024; Mkheimer et al., 2022; Alpkhan et al., 2020; Cintya & Yustina, 2019; Chen et al., 2019; Feng et al., 2018; Wen & Chen, 2016).

Much of the research on moral reasoning draws upon Kohlberg's Cognitive Moral Development (CMD) theory. This idea classifies persons into various stages of moral reasoning. Therefore, numerous studies explore the determination of an individual's or a profession's ethicality in comparison to others (McPhail et al., 2010). Researchers frequently use Rest's (1974) Defining Issues Test to gauge moral reasoning proficiency.

Numerous studies have been conducted on whistleblowing, with many investigations examining its connection to individual moral considerations. Near and Miceli (1995) stress the importance of moral behavior in determining a person's decision to come forward with information. A person's personal traits, the environment they are in, and their fear of reprisals all play a role in their decision to come forward.

Gundlach et al. (2003) further stress the critical importance of moral thinking in the whistleblowing process. Gul et al. (2003), examining the connection between ethical reasoning and the moral conduct of Chinese auditors, discovered a negative correlation. Liyanarachchi and Newdick (2009) examine how accounting students' moral reasoning skills and the severity of retaliation affect their propensity to come forward with information. The findings show that the likelihood of engaging in whistleblowing is significantly influenced by both the intensity of retaliation and moral reasoning. Shawver and Shawver (2018) discovered that while the desire to notify internal management of violations is influenced by one's level of moral thinking, the decision to notify external parties of violations is unaffected.

The idea of conformance, which involves the compatibility, resemblance, or suitability of two entities, has been extensively investigated in the organizational behavior literature (Kristof, 1996). Previous research has primarily focused on investigating the congruence between individuals and various aspects such as jobs, organizations, groups, and supervisors (Kristof, 1996; Kristof-Brown et al., 2005).

Although there is a growing body of literature on this topic, there is a scarcity of published research explicitly addressing ethics, and even fewer studies examining the intersection of ethics and leadership. Scholars have investigated the influence of person-environment fit on a variety of outcomes. For example, research has investigated the alignment of individual and corporate ideals (Cable & Judge, 1997), the congruence of group goals (Colbert et al., 2008), and the compatibility of leaders' and employees' personalities. Workers who are congruent with their company, leaders, and work experiences are more likely to engage in positive work behaviors, have lower turnover intentions, and have more positive attitudes (such as job satisfaction and organizational commitment) (Kristof, 1996; Kristof-Brown et al., 2005).

Moral reasoning emerges as another significant construct to consider. In an ethics-related study, Schminke et al. (2005) demonstrated that

the congruence between leaders and followers in terms of moral reasoning is positively associated with follower satisfaction and commitment, while negatively associated with follower turnover. Higher levels of communication and mutual trust are likely to exist when people have similar ethical beliefs and mental processes (Edwards & Cable, 2009; Schminke et al., 2005). Therefore, it makes sense to believe that followers' opinions of moral leadership are positively correlated with cognitive moral development, among other significant consequences (Jordan et al., 2011). Rest (1983) suggests that psychologists have employed diverse characteristics to measure an individual's moral behavior. For instance, some conceptualize it as behavior involving one person aiding another or eliciting empathy or guilt towards someone. According to Rest (1983) morality can be perceived as "standards or guidelines governing human cooperation, particularly regarding how rights, duties, and benefits are allocated." Within the context of whistleblowing research, an essential determinant of an individual's decision to report misconduct is their moral behavior (Near & Miceli, 1995). When individuals contemplate whistleblowing, Near and Miceli (1995) assert that their decision is influenced by (i) personal traits, (ii) the surrounding environment, and (iii) fear of retaliation.

Whistleblowing is generally more common among people with stronger moral reasoning skills than among those with poor moral reasoning skills. Studies in the accounting field, such as those conducted by Brabeck (1984) and Dozier and Miceli (1985), have established that moral thinking has an impact on an individual's ability to resolve or comprehend ethical situations. As a result, several research have looked into how accountants' and accounting students' moral reasoning skills affect their capacity to understand moral quandaries (Arnold & Ponemon, 1991; Finn & Lampe, 1992; Uddin & Gillett, 2002; Welton & Lagrone, 1994).

The reviewed literature leads to two main conclusions. First, ethical leadership can positively influence subordinates' motivation to disclose internal violations. Second, the decision to report internal violations is influenced by indi-

vidual personal characteristics, the surrounding environment, and the fear of retaliation. Generally, this reporting tendency is more prevalent among individuals who possess stronger moral reasoning skills compared to those with weaker moral reasoning abilities. These findings highlight that a person's level of moral judgment significantly impacts their ethical behavior, especially when facing ethical dilemmas, as individuals with weaker moral reasoning tend to behave differently than those with stronger moral reasoning. Notably, Rest and Narvaez (1994) showed that people are more likely to act morally when they have stronger moral reasoning skills. Similar patterns of conduct are observed in research on whistleblowing, where auditors with more advanced moral reasoning skills are significantly more likely to report wrongdoing than those with less developed skills (Arnold & Ponemon, 1991; Brabeck, 1984; Ponemon & Gabhart, 1990). Based on the literature review, the following hypotheses can be formulated:

$H_1$ : *Ethical leadership behavior positively influences the whistleblowing intention.*

$H_2$ : *Moral reasoning positively influences to whistleblowing intention.*

$H_3$ : *Moral reasoning moderates the relationship between leader ethical behavior and whistleblowing intention.*

## 2. METHODS

This study uses questionnaires as the data collection method, distributed to Master of Accounting and Master of Management students at Universitas Muhammadiyah Surakarta, a private university in Indonesia. These students are suitable as a research sample because many of them are already working and possess relevant experience, as well as a good understanding of accounting, management, and audit issues. The research population includes both groups, with a sample size of 246 respondents determined using the Slovin method. Data collection was carried out in the year 2024 to ensure that the findings reflect the most current perspectives and experiences of the students. Table 1 shows the demographics of the respondents.

**Table 1.** Demographics of research respondents

Demographic Variables	Total	Percentage (%)
<b>Age</b>		
22–25 years	110	44.7
26–29 years	86	35.0
≥30 years	50	20.3
<b>Gender</b>		
Male	128	52.0
Female	118	48.0
<b>Marital Status</b>		
Single	180	73.2
Married	66	26.8
<b>Study Program</b>		
Master of Management	130	52.8
Master of Accounting	116	47.2
<b>Work Experience</b>		
No work experience	100	40.70
Less than 2 years	90	36.50
2 years or more	56	22.80

The questionnaire consists of closed-ended questions using a Likert scale with five response options: strongly agree, agree, neutral, disagree, and strongly disagree. All instruments used in this study will be validated through the product-moment correlation method and tested for reliability using Cronbach's Alpha. Data processing involves confirming the validity and reliability of the responses. SPSS statistical software will be used to examine correlations between variables via multiple linear regression models.

The data collection process adheres strictly to the provisions outlined in Law No. 27 of 2022 of the Republic of Indonesia, which protects confidential personal data and ensures the constitutional rights of respondents. All stages of data collection are conducted in accordance with applicable regulations to guarantee the security and confidentiality of the respondents' information.

The study uses three main variables: ethical leadership as the independent (exogenous) variable, whistleblowing intention as the dependent (endogenous) variable, and moral reasoning as the moderating variable. Ethical leadership, characterized by leaders demonstrating integrity and fairness, is measured using the scale developed by Brown et al. (2005). Whistleblowing intention, defined as the willingness to report unethical behavior, follows the measurement approach of Welton and Lagrone (1994). Moral reasoning, which influenc-

es how ethical leadership affects whistleblowing intention, is based on the frameworks from Rest (1986) and Jones (1991) that focus on individuals' cognitive processes in ethical decision-making. SPSS 25 statistical software is used to investigate the correlations between variables using multiple linear regression models. The following is the research regression equation:

Model 1

$$WBL = \alpha + \beta_1EL + \beta_2MR + \varepsilon_{it}. \quad (1)$$

Model 2

$$WBL = \alpha + \beta_1EL + \beta_2MR + \beta_3EL \cdot MR + \varepsilon_{it}, \quad (2)$$

where WBL – Whistleblowing,  $\alpha$  – Intercept,  $\beta_1$  – Regression coefficient, EL – Ethical Leadership, MR – Moral Reasoning,  $EL \cdot MR$  – Interaction of EL & MR,  $\varepsilon_{it}$  – Error Estimation.

### 3. RESULTS

Based on the descriptive statistics in Table 2, the ethical leadership variable was measured from 246 respondents, with scores ranging from 51 to 70, an average of 62.62, and a standard deviation of 4.756. This indicates a high and relatively consistent perception of ethical leadership among the respondents. The moral reasoning variable ranges from 102 to 168, with an average of 128.34 and a standard deviation of 15.570, reflecting good moral reasoning abilities but with greater variation among respondents. The whistleblowing intention variable scores range from 5 to 10, with an average of 7.94 and a standard deviation of 1.537, showing a fairly strong and consistent intention to whistleblow. Overall, all three variables show generally high tendencies, with the smallest variation in ethical leadership and whistleblowing intention, and greater variation in moral reasoning.

The reliability and validity testing results in Table 3 indicate that the measurement instruments for

moral reasoning, whistleblowing, and perception of ethical leadership are robust. The very high Cronbach's Alpha for moral reasoning (0.969) assures that responses to the items are highly consistent, minimizing measurement error and strengthening confidence in the stability of this scale. The item-total correlations, all well above the minimum threshold, further affirm that each item aligns closely with the underlying construct.

Although the whistleblowing scale's Cronbach's Alpha (0.617) is lower than the others, it remains acceptable for early-phase, social science, or exploratory research contexts (Hair et al., 2010), particularly as the number of items increases and in the context of complex behaviors like whistleblowing. The fact that all item-total correlations are significantly above the commonly accepted cut-off demonstrates that each item contributes meaningfully to the overall scale, enhancing its validity.

The perception of ethical leadership scale demonstrates both strong internal consistency (Alpha 0.890) and item validity, indicating that this set of items measures the construct in a coherent and trustworthy manner. These results suggest that findings based on these instruments are credible for making inferences about the studied population.

By meeting established reliability and validity standards, these instruments provide a solid foundation for subsequent analyses, such as hypothesis testing or structural modeling. Researchers and practitioners can use these scales with confidence that the results genuinely reflect the intended psychological and behavioral constructs, reducing concerns about data quality or interpretive errors.

According to Table 4, the VIF values for all independent variables (perception on ethical leadership, moral reasoning, and their interaction term) were all below 10, indicating no problematic multicollinearity. VIF values above 10 generally suggest

**Table 2.** Descriptive statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Ethical Leadership	246	51	70	62.62	4.756
Moral Reasoning	246	102	168	128.34	15.570
Whistleblowing Intention	246	5	10	7.94	1.537

**Table 3.** Validity and reliability results

Variables	Reliability Test (Cronbach's Alpha)	N of Items	Reliability Category	Validity Test (Corrected Item-Total Correlation)	Validity Category
Moral Reasoning	0.969	2	Reliable	0.655–0.892	Valid
Whistleblowing	0.617	12	Reliable	0.721–0.891	Valid
Perception of Ethical Leadership	0.890	10	Reliable	0.701–0.883	Valid

high correlations among independent variables that can distort regression results. Additionally, the tolerance values for all variables were greater than 0.10, further confirming the absence of multicollinearity since tolerance is the reciprocal of VIF. These findings demonstrate that each independent variable contributes unique information to the regression model without redundancy, which supports the stability and interpretability of the coefficients.

Heteroscedasticity was examined using the Glejser test, which assesses whether the variance of residuals remains constant across all levels of independent variables. The significance values for perception on ethical leadership (0.087), moral reasoning (0.920), and their interaction term (0.657) all exceed the 5% significance threshold, indicating that the assumption of homoscedasticity is met. This means the variance of the residuals is constant, an important condition for producing unbiased and efficient estimates in ordinary least squares regression.

The normality of residuals was tested using the Kolmogorov-Smirnov test, resulting in a significance value of 0.188, which is higher than the 0.05 cutoff. This outcome suggests that the residuals follow a normal distribution, a key assumption that underpins the validity of significance testing and confidence intervals within regression analysis.

Based on Table 5, the coefficient of determination (*R*-squared) is 0.201. This indicates that ethical leadership and moral reasoning together explain

**Table 4.** Classical assumption testing

Variables	Multicollinearity Test		Heteroscedasticity Test	Normality Test
	Tolerance	VIF	Sig.	Sig.
Perception of Ethical Leadership	0.952	1.023	0.087	0.188
Moral Reasoning	0.958	1.044	0.920	
Perception on Ethical Leadership*Moral Reasoning	0.909	1.100	0.657	

20.1% of the variance in whistleblowing intention. The remaining 79.9% is influenced by other factors not examined in this study.

The results of the ANOVA or model feasibility test in Table 5 show that the calculated *F*-count is 30.561 with a significance level of 0.000. Since the significance value is less than 0.05, this indicates the model is statistically feasible, and further individual (partial) testing of the predictors can be performed.

At a 95% confidence level, the regression analysis results in Table 5 indicate that ethical leadership has a significant positive effect on whistleblowing intention (coefficient = 0.014, *t*-count = 6.788, sig. = 0.000), supporting H1. Similarly, moral reasoning also significantly affects whistleblowing intention (coefficient = 0.004, *t*-count = 2.411, sig. = 0.017), thereby supporting H2. Both variables have significance values below 0.05, indicating their effects are statistically significant.

**Table 5.** Analysis results

Variable	Coefficients	t-count	Sig.
Ethical Leadership	0.093	6.788	0.000***
Moral Reasoning	0.009	2.411	0.017**
Metrics			
<i>F</i>	0.000		
<i>F</i> -count	30.561		
<i>R</i> -Square	0.201		

Note: Significant level 1%\*\*\* 5%\*\* 10%\*. Dependent: Whistleblowing.

Table 6 presents the results of the moderation regression analysis examining whether moral reasoning moderates the relationship between lead-

er ethical behavior and whistleblowing intention. The coefficient for the interaction effect is 0.000, with a *t*-count of  $-0.579$  and a significance value (Sig.) of 0.632.

With a significance value well above the 0.05 threshold, these findings indicate that the moderating effect of moral reasoning on the relationship between leader ethical behavior and whistleblowing intention is not statistically significant. This suggests that the extent to which a leader's ethical behavior influences whistleblowing intention does not depend on respondents' levels of moral reasoning. As a result, the hypothesis stating that moral reasoning moderates this relationship is not supported.

**Table 6.** Moderation regression analysis

Research Variable	Coefficients	t-count	Sig.
Moral Reasoning moderates the relationship between ethical leadership and whistleblowing intention	0.000	$-0.579$	0.632

Overall, the data analysis results reveal that ethical leadership has a significant positive effect on whistleblowing intention, leading to the acceptance of H1. Moral reasoning also has a significant influence on whistleblowing intention, resulting in the acceptance of H2. However, the findings indicate that moral reasoning does not moderate the relationship between ethical leadership and whistleblowing intention, thus H3 is not supported.

## 4. DISCUSSION

The results of the study highlight a crucial connection between ethical leadership, moral reasoning, and the phenomenon of whistleblowing. In an era where corporate scandals and fraudulent activities often dominate headlines, understanding the mechanisms that encourage individuals to report unethical behavior is paramount. This study provides insights into how ethical leaders can foster a workplace climate that promotes ethical behavior, particularly through the lens of whistleblowing. Ethical leadership refers to the behavior of leaders who prioritize moral values and ethical standards in their decision-making processes. They serve not only as role models but also foster a culture of integrity within their organizations. By demonstrat-

ing ethical behavior, these leaders instill confidence in their subordinates, making them feel safe and supported when it comes to voicing concerns related to misconduct or unethical practices.

The study shows that ethical leadership has an influence on whistleblowing. This result is consistent with the research of Fatchan et al. (2024), Mkheimer et al. (2022), Alpkan et al. (2020), Cintya and Yustina (2019), Chen et al. (2019), Feng et al. (2018), Pratolo et al. (2020) and Wen and Chen (2016). Ethical leadership creates an environment that encourages whistleblowing. Employees are more inclined to believe that exposing misconduct is a respected activity rather than a betrayal when they believe that their leaders are dedicated to ethical ideals. This climate is pivotal for nurturing open communication and trust, which are essential for effective whistleblowing. Employees are more inclined to report fraud and other unethical practices if they are confident that their leadership values ethical conduct. When leaders consistently demonstrate ethical behavior, being honest, transparent, and fair, it sets a strong example for employees. People naturally look up to their leaders for guidance, and when they see ethical decision-making at the top, they feel more empowered to follow suit. Khan et al. (2020) support this idea, showing that ethical leadership not only encourages whistleblowing but also strengthens employees' moral identity. In other words, when employees work under ethical leaders, they internalize those values and are more likely to report wrongdoing when they see it. Anugerah et al. (2019) found that ethical leadership creates a sense of psychological safety, where employees feel secure knowing that their concerns will be taken seriously, rather than fearing retaliation.

The research results also show that moral reasoning has an influence on whistleblowing. On the other hand, this supports the studies of Liyanarachchi and Newdick (2009), Betri and Murwaningsih (2021), and Shawver and Shawver (2018). It plays a crucial role in shaping how individuals respond to ethical dilemmas. Moral reasoning is all about how people make ethical decisions. Some people might stay silent when they see misconduct, especially if speaking up could create conflict. However, research

suggests that individuals with strong moral reasoning are much more likely to report unethical behavior. For example, Shawver and Shawver (2018) found that people with higher moral reasoning skills are more inclined to report financial fraud. This makes sense: when someone can clearly distinguish right from wrong, they are more likely to take action rather than ignore the problem. Supriyadi and Prasetyaningsih (2021) found that moral reasoning can even override personal relationships. That means even if

someone has a close relationship with a wrongdoer, their strong sense of ethics can push them to report the misconduct anyway. While moral reasoning is undoubtedly important, the study found no evidence that it moderates the association between whistleblower intentions and ethical leadership. This indicates that, although an individual may possess strong moral reasoning capabilities, the influence of an ethical leader has a more pronounced impact on whether they choose to report unethical behavior.

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## CONCLUSION

This study aims to examine the influence of ethical leadership behavior and moral reasoning on whistleblowing. The research findings indicate that both ethical leadership and moral reasoning significantly affect whistleblowing. The implications of these findings are significant. For organizations aiming to mitigate unethical practices, emphasizing the development of ethical leaders becomes a critical strategy. Organizations should invest in leadership training initiatives that prioritize moral integrity and ethical decision-making. By doing so, organizations can cultivate leaders who not only behave ethically but also inspire their teams to act similarly. Furthermore, recognizing that moral reasoning alone is insufficient to encourage whistleblowing underscores the importance of contextual factors. Even if employees possess strong moral reasoning, they may hesitate to act if they do not feel supported or safe in their environment. Thus, alongside fostering moral reasoning abilities through training and discussions, organizations must ensure that their ethical leaders support and promote whistleblowing as a crucial aspect of organizational ethics.

The future success of organizations in preventing fraud requires employees who behave ethically and possess strong reasoning skills. This can be achieved by creating an environmental condition that encourages employees to feel safe and confident in reporting to superiors whenever there are indications of fraud.

## AUTHOR CONTRIBUTIONS

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