

THE EFFECT OF BEHAVIORAL CONTROL, ORGANIZATIONAL COMMITMENT, SELF KEFFICACY, AND MORAL INTENSITY ON WHISTLEBLOWING INTENTION

Ni Putu Meita Krisdayanti^{1*}, Ni Made Dwi Ratnadi²

^{1,2} Faculty of Economics and Business, Universitas Udayana, Indonesia

E-mail: ¹⁾ meitaakrisdayanti@gmail.com

Abstract

Village Credit Institutions (LPD) play a strategic role in helping micro and small businesses and rural communities. However, several problems such as cases of fraud still occur, so a whistleblowing system is important to detect and prevent unethical practices. This study attempts to gain insight into the influence of behavioral control, organizational commitment, self-efficacy, and moral intensity on whistleblowing intentions. Researchers looked at 75 employees from 9 LPDs in South Kuta District. Probability sampling is utilized in the sampling procedure with a simple random sampling technique, and data is gathered via a survey questionnaire. Data analysis using multiple linear regression shows that behavioral control, organizational commitment, self-efficacy, and moral intensity have a favorable impact on the intents of whistleblowers. Implications related to the theory of planned behavior show that whistleblowing intentions are influenced by the belief that reporting violations helps maintain the integrity and reputation of the organization. This research can be input for LPDs in South Kuta District.

Keywords: Behavioral Control, Organizational Commitment, Self Efficacy, Moral Intensity, Whistleblowing Intention

1. INTRODUCTION

To realize an increase in the standard of living of village communities and overall village development, it is necessary to have economic institutions that are healthy, strong, productive, resilient and have high competitiveness. One of the pillars of the people's economy is the Village Credit Institution (LPD) which has a strategic role in supporting micro and small businesses (UMK) and rural communities. Based on Regional Regulation Number 3 of 2017, LPD has several business fields, namely collecting funds from village communities, providing loans to them, facilitating cooperation between villages by providing loans, receiving loans from financial institutions, and storing excess liquidity in banks. LPD administrators must improve performance through providing credit and savings to compete with other financial institutions, because LPDs play an essential part in improving the village economy. As the financial institution closest to village communities, LPD must work well in distributing and providing savings and loan facilities to the community and ensuring that it is not involved in accounting fraud.

One of the LPDs in Bali, precisely in the Ungasan Traditional Village, South Kuta District, experienced a detrimental fraud incident. This case involves the former Chairman of the LPD who was involved in fraudulent practices, causing losses of IDR 26 billion. This fraud is carried out by providing fictitious credit to customers from outside or within the

village by issuing large value credit to avoid the maximum credit limit (BMPK) provisions. The modus operandi involves splitting loans into several separate loan names, so that transactions appear smaller and are able to deceive financial supervisors such as Panureksa, LPLPD, and auditor institutions (Suadnyana, 2022).

Fraud cases are often a hot topic that is widely reported in the mass media and electronic media. Fraud can occur in various places such as non-profit organizations, companies, and government agencies. The impact of this financial crime is not only felt by the perpetrators of fraud, but can also affect other parties (Anindya & Adhariani, 2019).

Survey results by the Institute of Business Ethics in 2019 show that fraud reports from employees are the main source of fraud findings, as shown in Figure 1.1. The National Committee for Governance Policy (KNKG) then issued guidelines for the Violation Reporting System (SPP) or Whistleblowing System (WBS) to restore public trust in financial institutions. According to Hardianto et al (2018), the majority of large companies have implemented a violation reporting system to improve their management. In addition, additional strategies are needed to detect fraud as a whole. Several studies show that whistleblowing is an effective method for detecting fraud (Alleyne et al., 2017; Owusu et al., 2020).

When someone who works for a company, or used to, reveals illegal, unethical, or unauthorized activities by the leadership, it's called *whistleblowing*. This can lead to corrective measures being taken (Brennan & Kelly, 2007). Triantoro et al (2020) argue that whistleblowing is an effort to reveal illicit actions carried out ...by folks who are part of a group governed by their leadership to the masses or entities that have the potential to take corrective action. In the context of whistleblowing, whistleblowing characterized as type of dissent that arises in the form of allegations made in public against an organization in reaction to a moral conundrum. This system includes six main portions: the act of revealing harmful information, the whistleblowing agent, the subject of the disclosure of some potential wrongdoing, the target organization deemed responsible, the recipient of the disclosure, and the results of the disclosure that ultimately enter the public domain (Jubb, 1999). Whistleblowing is considered a useful tool for uncovering fraud in an organization, and it is important to encourage every employee who knows about fraud to disclose it (Zakaria, 2015).

Whistleblowing is the act of exposing unethical or illegal practices in an organization, whether carried out by the organization itself or its members. This disclosure can be made internally to authorities within the organization or externally to outside parties such as the media, regulators or law enforcement. The goal of these actions is to correct errors, increase transparency, and ensure the organization operates in accordance with ethical and legal standards. The whistleblowing process begins when someone witnesses a deviant act and decides to report it to internal parties in the organization or external parties such as regulators or the media (Lee et al., 2021). The intention to carry out whistleblowing can arise from the desire to help save people who have been harmed by acts of fraud (Brief & Motowidlo, 1986).

According to Ajzen (1991) theory (TPB), people are more likely to do something if they intend to do it in the first place. Intention is a motivational factor that shows how much a person wants and tries to behave in a certain way. There are three beliefs that can shape individual behavior: (a) attitudes toward behavior, which are related to how good or bad a

person judges a lawsuit; (b) subjective norms, which are related to the societal pressures that one feels to engage in certain behaviors or not; and (c) perceived behavioral control, which refers to the perceived ease or difficulty in performing or not performing a behavior (Ajzen, 1991). The TPB allows us to detect and assess the cognitive processes of whistleblowers and examining three key drivers of the intention or intentions of reporting deviant acts (Lee et al., 2021).

People perceive behavioral control as how easy or hard they think it will be to do something. If someone considers an action to be easy to do and there are no obstacles that need to be overcome, they are more likely to do it (Ajzen, 1991). Conversely, if someone finds the action difficult or there are obstacles to overcome, they will likely choose not to do it. In this context, this action is whistleblowing. Control factors that influence the perceived ease of action include a person's beliefs about obstacles in the organization that might hinder or deliberately ignore reporting (Owusu et al., 2020). Other studies have explored how a person's perception of their ability to whistleblow impacts their decision to do so. Research results from Rosalia (2017), Wuryaningsih & Dzulhasni (2022), and Devi & Ratnadi (2024) state that behavioral restraint encourages whistleblowing intentions, while research results from Putri & Zahroh (2022) state that A person's belief in their ability to whistleblow doesn't necessarily affect their desire to do so. Given these findings, our hypothesis is:

H1: Behavioral control leads to favorable outcomes for the intention to carry out whistleblowing actions.

Organizational commitment represent force that drives employees based on their involvement in the organization, firm conviction that the principles and ultimate goals of the company, as well as the desire to work well for the organization (Porter et al., 1974). High organizational commitment, which in the TPB is explained as a component of personal standards, can increase enthusiasm for achieving organizational success and prosperity. Therefore, if employees witness fraud that could hinder organizational goals, they will be more motivated to report it Sari (2021). Research results from Setiawati et al (2016) assert that the aim of whistleblowers is positively impacted by organizational commitment, while probe results from Sari (2021) proposed that a strong attachment to one's workplace doesn't directly translate to a hesitation to blow the whistle. This leads us to believe that:

H2: Organizational commitment has a positive effect on the intention to take whistleblowing action.

Self efficacy or self-confidence is defined as a citizen's conviction that they are capable of success in carrying out a certain behavior or task. This level of trust can influence individual motivation and efforts in achieving goals or completing the tasks at hand (Ajzen, 2002). Individuals' confidence in their capacity to plan and execute the tasks required to fulfill certain achievements is known as self-efficacy. An individual's ability to control their thoughts, feelings, and actions depends largely on their view of themselves. Individuals who believe in their own abilities will maximize their efforts, including whistleblowing (Putra & Wirasedana, 2017). The influence of a person's confidence in their ability to whistleblow has been a topic of investigation in past research. Results from Putra & Wirasedana (2017) and Natawibawa (2018) state that the level of self-efficacy has a favorable impact on the desire to whistleblowing, while the probe results from Khusnah & Jannah (2021) state that self-

efficacy has no bearing on the desire to disclose information. In light of this, the following theory is put forth.

H3: Professional self efficacy has a positive effect on the intention to take whistleblowing action.

Moral intensity refers to the level of moral importance or morality that an individual feels towards a behavior. In the context of whistleblowing, moral intensity includes individuals' evaluations of the goodness or badness of reporting irregularities or infractions that they observe or become aware of. According to Jones (1991), moral intensity is one part of the process of making ethical decisions, because people think about the good and bad of behavior before making a decision. Studies have been done on the moral significance of whistleblowing by several previous researchers. Research results from Setiawati et al (2016), Putra & Wirasedana (2017), and Primasari & Fidiana (2020) state that moral intensity has a favorable impact on the desire to engage in whistleblowing, and study findings from Rachmawati et al (2022) state that moral intensity has no bearing on the objectives of whistleblowers. In light of this, the following hypothesis is proposed:

H4: Moral intensity has a positive effect on the intention to take whistleblowing action.

2. RESEARCH METHODS

In order to collect data for this study, a survey method in the form of distributing questionnaires is used. This research was conducted at 9 Village Credit Institutions (LPD) in South Kuta District. The study's enrollment consisted of 75 respondents. Simple random sampling is the sample strategy employed in this study, which employs a probability sampling method. This research uses respondents' answers in a questionnaire which are quantified by means of a 4-point Likert Scale as quantitative data through respondents. The behavioral control variable in this study was assessed utilizing 6 (six) statements adopted from Ambarawati (2020). The behavioral control indicators used in this research are one's own desire and not caring about other people's opinions to become a whistleblower, one's control over correct actions, one's level of responsibility for one's behavior, one's control over choosing one's path in life, and one's ease in reveals what he really knows about what happened.

In this study, the factor influencing organizational dedication was assessed utilizing 5 (five) statements adopted from Chandraini et al (2019). The behavioral control indicators used in this research are A deep dedication to the organization's objectives and core principles as well as employee acceptance of these values, readiness to provide encourage for the company, as well as a compelling incentive for staff people to stay members of the corporation. The self-efficacy variable in this study was measured using 5 (five) statements adopted from Ambarawati (2020). The behavioral control indicators used in this research are the ability to report fraud/violations, the belief that someone can report fraud/violations even though a friend advises them not to do so, the belief that someone can report fraud/violations even though they are in a situation that prevents them from doing so. people to do so, and the belief that someone can report fraud/violations even if the management team opposes the action.

This study's evaluation technique of moral intensity variable was using 5 (five) statements adopted from Chandraini et al (2019). The behavioral control indicators used in this research are moral values, ethical issues, likelihood of impact, severity of repercussions, and societal agreement. The whistleblowing variable in this study was measured using 3 (three) statements adopted from Atik (2018). The behavioral control indicators used in this research are a person's level of intention in disclosing fraud, a person's effort in disclosing fraud, and having a specific goal in disclosing fraud.

3. RESULTS AND DISCUSSION

The respondents for this research were 75 employees, 33 of whom were male and 42 female. If we look at age, there are 48 employees aged 21-30 years, 16 employees aged 31-40 years, and 11 employees aged 41-50 years. If we look at the length of work, there are 11 workers who were employed for less than 5 years, 30 workers who were employed for 5-10 years, and 34 worker who were employed for more than 10 years. If we look at education, there are 7 employees with diploma education, 63 employees with Bachelor's education, and 5 employees with Master's education.

This research uses primary data derived from the responses to the questionnaire. The validity and reliability of the used questionnaire must be examined using SPSS before being distributed to respondents. In validity testing, all research instruments were declared valid because they had a correlation coefficient value of more than 0.3. In reliability testing, all research instruments were declared reliable because they had a Cronbach's alpha coefficient value of more than 0.6 was observed in them. Descriptive statistics provide information regarding the characteristics of each research variable using minimum values, maximum values, average values, and standard deviation. InTable 1, descriptive statistics are displayed.

Tabel 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Whistleblowing intent (Y)	75	2,3	4	3,86	0,456
Behavior control (X1)	75	3	4	3,58	0,443
Organizational commitment (X2)	75	2,2	4	3,49	0,559
Self efficacy (X3)	75	2	4	3,45	0,539
Moral intensity (X4)	75	2	4	3,47	0,508

Source: Processed data (2024)

Table 1 shows the descriptive statistics as the minimum value, maximum value, average and standard deviation, and N is the number of samples processed. Based on the results of descriptive statistics, the whistleblowing intention of variable (Y) values ranges from 2.3 at the least to 4 at the highest. Whistleblowing intention has an average score of 3.86 and a standard deviation of 0.456. This demonstrates that LPD employees in South Kuta District tend to agree with the 3 indicators of whistleblowing. From these outcomes, it is evident that the standard deviation value of the whistleblowing intention variable is smaller when compared to the average value, this shows that the whistleblowing intention variable has a

good data deviation because the distribution of the whistleblowing intention variable is relatively small.

The maximum value of variable behavioral control (X1) is 4, while the minimum value is 3. Behavioral control has an average score of 3.58 and a standard deviation of 0.443. This indicates that LPD employees in South Kuta District tend to accept regarding the five behavioral control signs. From these findings, it is evident that the standard deviation value of the behavioral control variable is smaller when compared to the average value, this demonstrates how the behavioral control factor has good data deviation because the distribution of the behavioral control variable is relatively small. The organizational commitment variable (X2) ranges from a minimum of 2.2 to a maximum of 4. The mean value of organizational commitment is 3.58 with a standard deviation value of 0.443.

This shows that LPD employees in South Kuta District tend to agree with the 3 indicators of commitment. From these findings, it is evident that the standard deviation value of the organizational commitment variable is smaller when compared to the average value, this shows that the factor of organizational commitment has good data deviation because the organizational commitment variable's distribution is relatively small. The self efficacy variable (X3) has two as its minimum value and four as its maximum value. Self-efficacy has an average of 3.45 and a standard deviation of 0.539.

This proves that LPD employees in South Kuta District tend to agree with the 4 indicators of self-efficacy. From these findings, it is evident that the standard deviation value of the self-efficacy variable is smaller when compared to the average value, this suggest the self-efficacy variable has good data deviation because the distribution of the self-efficacy variable is relatively small. The moral intensity variable (X4) There are two possible values for the moral intensity variable (X4), with a maximum of four. With a standard deviation of 0.508, the average moral intensity is 3.47.

This demonstrates that LPD employees in South Kuta District tend to agree with the 5 indicators. From these findings, it is evident that the standard deviation value of the moral intensity variable is smaller when compared to the average value, this shows that the moral intensity variable has good data deviation because the distribution of the moral intensity variable is relatively small.

Tabel 2. Normality Test (One-Sample Kolmogorov-Smirnov)

One-Sample Kolmogorov-Smirnov Test	
N	75
Test Statistic	0,085
Asymp. Sig. (2-tailed)	0,200

Source: Processed data (2024)

From these findings, it is evident that the Table 2 displays the results of the One-Sample Kolmogorov-Smirnov Test normalcy test, which indicates the value of Asymp. Kolmogorov-Smirnov's (2-tailed) sigm is 0.200 Asymp. The data utilized in this study are regularly distributed, as indicated by the Sig (2-tailed) Kolmogorov-Smirnov value being bigger than the alpha value of 0.05. Therefore, it can be said that the model satisfies the normality assumption.

Tabel 3. Multicollinearity Test (Tolerance dan Variance Inflation Factor)

Variable	Collinearity Statistics	
	Tolerance	VIF
Behavior control (X1)	0,976	1,025
Organizational commitment (X2)	0,995	1,005
Self efficacy (X3)	0,743	1,346
Moral intensity (X4)	0,757	1,322

Source: Processed data (2024)

From these findings, it is evident that the tolerance and VIF values in Table 3 indicate that no independent variable has a tolerance value less than 0.10 and no independent variable has a VIF value more than 10. As a result, there are no multicollinearity symptoms in the regression model.

Tabel 4. Heteroscedasticity Test (Glesjer Test)

Variable	Sig.
Behavior control (X ₁)	0,074
Organizational commitment (X ₂)	0,307
Self efficacy (X ₃)	0,263
Moral intensity (X ₄)	0,195

Source: Processed data (2024)

From these findings, it is evident that the Table 4 demonstrates that every variable has a significant value larger than 5% (0.05), including behavioral control (0.074), organizational commitment (0.307), self-efficacy (0.263), and moral intensity (0.195). This demonstrates that the independent variable in this study does not significantly affect the dependent variable, the absolute residual, and as a result, there are no signs of heteroscedasticity in this research.

Tabel 5. Results of Multiple Linear Regression Analysis

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
(Constant)	0,984	0,995		0,989	0,326
Behavior control (X ₁)	0,078	0,032	0,170	2,467	0,016
Organizational commitment (X ₂)	0,083	0,030	0,191	2,802	0,007
Self efficacy (X ₃)	0,178	0,036	0,394	4,999	0,000
Intensitas moral (X ₄)	0,229	0,038	0,476	6,099	0,000
F Statistik : 36,659					
Sig F : 0,000					
R ² : 0,677					

Source: Processed data (2024)

From these findings, it is evident that the calculated F value is 36.659 with a significance of 0.000, which is less than 0.05, according to Table 5 of the F test results in this study. This means that the regression model fits the observation data and can be used as an analytical tool to determine how much the independent variable influences the dependent variable. Determination analysis in this research shows that is deserving of $R^2 = 67.7$ percent, implying that 67.7 percent of whistleblowing intentions are influenced by behavioral control variables (X1), organizational commitment variables (X2), self-efficacy (X3), moral intensity (X4) and other factors not included in this study have an impact on the remaining 32.3 percent.

The behavioral control variable (X1) is known to have a significance level of $0.016 < 0.05$ based on the t test findings in Table 5, so we can say that H_a is accepted and H_0 is refused, which means that the behavioral control variable has a favorable impact on whistleblowing intentions. The behavioral control variable, β_1 , has a regression coefficient of 0.078, suggesting that an increase in behavioral control will increase whistleblowing intentions. Thus, the research's initial hypothesis is accepted. The organizational commitment variable (X2) has a degree of relevance of $0.007 < 0.05$. Thus, the study's second hypothesis is supported. which means that the organizational commitment variable has a favorable impact on whistleblowing intentions. The regression coefficient β_2 (organizational commitment variable) is 0.083, suggesting that rising organizational commitment will increase whistleblowing intentions, indicating that the second research hypothesis is true. Since the significance level for self-efficacy variable (X3) is $0.000 < 0.05$, H_a is accepted and H_0 is denied.

This indicates that whistleblowing intentions are positively impacted by the self-efficacy component. The regression coefficient β_3 (self efficacy variable) is 0.178, exhibiting that raising self efficacy will increase whistleblowing intentions, therefore the third research hypothesis is approved. With a significant threshold of $0.000 < 0.05$ for the moral intensity variable (X4), H_0 is rejected and H_a is accepted, indicating that the moral intensity variable positively influences whistleblowing intentions. The regression coefficient β_4 (moral intensity variable) is 0.229. The fourth hypothesis in this study is accepted as it suggests that a rise in moral intensity would result in an increase in whistleblowing intentions.

The first hypothesis (H_1) states that perceived the intention to report misconduct has a favorable correlation with behavioral control. The greater the behavioral control indication, then: a. own desire and not caring about other people's opinions to become a whistleblower; b. one's control over right actions; c. a person's level of responsibility for his behavior; d. a person's control over the choice of his life path; and e. The ease with which a person can reveal incidents that they actually know about will have an impact on increasing whistleblowing intentions among LPD employees in South Kuta District. So the first hypothesis in this research can be accepted. From these findings, it is evident that the the theory of planned behavior (TPB), behavioral control describes how someone feels about how simple or complicated it is to carry out or not carrying out a certain behavior.

Behavioral control perception affects signs of the desire to whistleblower: a. the level of an individual intention to disclose misconduct; b. an individuals efforts to reveal misconduct; c. has a specific goal in revealing misconduct. The study's findings are consistent with previous studies results from Rosalia (2017), Wuryaningsih & Dzulhasni

(2022), and Devi & Ratnadi (2024) which assert that behavioral regulation is beneficial to whistleblowing intentions.

The second hypothesis (H2) claims that the intention to take action as a whistleblower is positively impacted by corporate commitment. Thus, it may be said that the higher the behavioral control indicator: a. strong commitment to the organization's objectives and values, as well as employee acceptance of these values; b. willingness to lend support to the organization; c. the imperative that workers continue to be members of the organization will have an impact on increasing whistleblowing intentions among LPD employees in South Kuta District. Thus, it is possible to adopt the second research hypothesis. Organizational commitment is a proxy for sensory standards in the planned behavior theory (TPB). If an employee sees fraudulent actions that could interfere with achieving organizational goals, the employee will always reveal it. Organizational commitment influences indicators of whistleblowing intention: a. the level of a person's intention to disclose fraud; b. a person's efforts to reveal fraud; c. has a specific goal in revealing fraud. The findings of this study support those of Setiawati et al (2016) research, which found that organizational commitment positively influences whistleblowing intentions.

The intention to take action to expose wrongdoing is positively correlated with self-efficacy, according to the third hypothesis (H3). Accordingly, the greater the self-efficacy indication: a. ability to report fraud/violations; b. conviction that one may disclose transgressions or fraud even while they blamed by a friend for not doing so; c. belief that one can report fraud/violations despite situations that prevent one from doing so; d. The belief that someone can report fraud/violations even though the management team opposes this action will have an impact on increasing whistleblowing intentions among Village Credit Institution (LPD) employees in South Kuta District. Thus, it is possible to adopt the third research hypothesis. A stand-in for perceived behavioral control in the theory of planned behavior (TPB) is self-efficacy.

It speaks about the apparent ease or difficulty of carrying out an action, which is connected to a person's ideas about their ability to carry out that action. Self-efficacy, or someone's confidence in their capacity to accomplish goals or complete certain tasks, greatly influences an individual's perception of their control over that behavior. If someone has high self efficacy, they tend to feel that they have greater control and it is easier to carry out the desired behavior. Self-efficacy influences indicators of whistleblowing intention: a. the level of an individuals intention to disclose deceit; b. an individuals efforts to reveal fraud; c. has a specific goal in revealing deceit The findings of this study are consistent with those of studies from Putra & Wirasedana (2017) and Natawibawa (2018), claims that the intention to engage in whistleblowing is positively correlated with one's degree of self-efficacy.

The fourth hypothesis (H4) asserts that the intention to take action as a whistleblower is positively impacted by moral intensity. Thus, the greater the moral intensity indicator, the higher: a. moral values; b. ethical issues; c. probability of effect; d. magnitude of consequences; e. social consensus, it will have an impact on increasing whistleblowing intentions among Village Credit Institution (LPD) employees in South Kuta District. So the fourth hypothesis in this research can be accepted. According to the theory of planned behavior (TPB), moral intensity serves as a stand-in for attitudes toward activity. This speaks to the degree to which an individual judges a behavior as good or bad. Moral intensity relates

to individuals' beliefs about the moral and ethical values that guide their judgments of certain behaviors.

If someone has high moral intensity, they tend to have strong attitudes toward behavior, whether positive or negative, based on their moral judgment. For example, someone with high moral intensity might rate whistleblowing as a very good action and important for justice and integrity. Moral intensity influences indicators of whistleblowing intention: a. the level of a person's intention to disclose fraud; b. a person's efforts to reveal fraud; c. has a specific goal in revealing fraud. The outcomes of this study are consistent with those of the studies conducted by Setiawati et al (2016), Putra & Wirasedana (2017), and Primasari & Fidiana (2020), claimed that the intention to carry out whistleblowing is positively impacted by moral intensity.

4. CONCLUSION

The evaluation's findings allow for the conclusion that perceived behavioral control has a positive effect on the whistleblowing intentions of Village Credit Institution (LPD) employees in South Kuta District. This means that the more control over the behavior of LPD employees increases, the more they will carry out whistleblowing intentions. The aim of whistleblowers is positively impacted by organizational commitment of Village Credit Institution (LPD) employees in South Kuta District. This implies that workers of LPD are more likely to engage in whistleblowing if they have a higher organizational commitment. Self-efficacy has a favorable impact on the whistleblowing intentions of Village Credit Institution (LPD) employees in South Kuta District. This means that the more employees' self-efficacy increases, the more they will carry out whistleblowing intentions. The intents of individuals to come forward with information are positively impacted by moral intensity of Village Credit Institution (LPD) employees in South Kuta District. This means that the more the moral intensity of LPD employees increases, the more they will carry out whistleblowing intentions.

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