

Whistleblowing Testing for Perceived Organizational Support as a Moderating Variable: Applying the Theory of Planned Behavior

Siti Nur Hadiyati¹, Djoko Suhardjanto², Ida Rosnidah³, Jaka Winarna⁴

Abstract

This study aims to examine the relationship between attitude, subjective norm, and perceived behavioral control with internal and external whistleblowing. It also evaluates the role of perceived organizational support (POS) as the moderating variable. This study adopts Ajzen's Theory of Planned Behavior (TPB), incorporating attitudes, subjective norms, and perceived behavioral control as key determinants of whistleblowing intentions, further exploring the moderating role of perceived organizational support in shaping the relationships between these TPB components and internal and external whistleblowing intentions. This study employs a survey questionnaire, and data collected from employees of banking company located in four cities in west java Indonesia. The warp partial least squares structural equation modeling (PLS-SEM) approach was employed to analyze the data and test the proposed model. The findings demonstrate that: (1) attitude and perceived behavioral control effect internal whistleblowing intention; (2) subjective norm effect both of whistleblowing intention channels. (3) POS is only able to moderate the influence of attitude on external whistleblowing intention. This study expands the existing literature by examining the role of perceived organizational support (POS) as a moderating variable between attitude, subjective norm, perceived behavioral control and both of whistleblowing intentions (internal & external). The originality and value of being a whistleblower lies in an employee's sense of belonging to their organization. It is crucial for organizations to establish a supportive and effective whistleblowing system to protect whistleblowers and prevent fraud. Future research should focus on comparing and analyzing employees from diverse backgrounds in Indonesia, and also consider enhancing the model with various moderating variables.

Keywords: *Theory of Planned Behavior, Perceived Organizational Support, Whistleblowing*

Introduction

Indonesia in several years can be judged to have suffered setbacks in the field of law enforcement related to the eradication of corruption. In addition to the increasing number of corruption cases in both the public and private sectors, another indicator is the Corruption Perception Index (CPI). According to Transparency International in 2020, Indonesia in third place with a CPI of 37 in ASEN and Indonesia ranked 102nd out of 108 countries in the world.

Corruption crimes are defined as all actions that can harm the state's finances, impede national development and are a violation of the social and economic rights of the community at large. According to Transparency International, corruption is an abuse of authority entrusted for personal gain. The corruption modes are continuously changing and systemic. Today, the practice of corruption has utilized information system technology. Types of corruption crimes is divided into 7 large groups namely State Financial Losses, Bribes, Embezzlement in Office, Extortion, Fraudulent Acts, Conflicts of Interest in Service, and Gratification. Corruption has had a tremendous impact. The impact of corruption among others is damaging the market, prices & healthy business competition; legal action; degrade quality of life/sustainable development, undermine democratic processes, violate human rights, and can lead to other crimes developing. Therefore, corruption must be eradicated in order for Indonesia's development to run safely and public trust will return. One way that can be used to express cheating is by doing whistleblowing. Whistleblowing is one of the actions performed by an employee (former employee) to express what he believes about illegal or unethical behavior to higher management or to authorities outside the organization or the public (Bouville, 2008). Near & Miceli, (1985), states that whistleblowing is a disclosure by an organization member (former employee or employee) of illegal, immoral or unlawful practices under the control of his supervisor, to individuals or other parties who may be able to influence corrective action. While people who doing blow to the whistle it is known as whistleblower.

¹ Student of Doctoral Program in Faculty of Economics and Business at the Universitas Sebelas Maret, Surakarta, Indonesia and Lecturer at the Universitas Swadaya Gunung Jati, Kota Cirebon, Indonesia, Email: situnurhadiyati@student.uns.ac.id, Orcid: <https://orcid.org/0000-0002-3419-7492>

² Lecturer in Faculty of Economics and Business, Universitas Sebelas Maret, Surakarta, Indonesia, E-mail: djokosuhardjanto.feb@staff.uns.ac.id, Orcid: <https://orcid.org/0000-0002-5027-0311>

³ Lecturer in Faculty of Economics and Business, Universitas Swadaya Gunung Jati, Kota Cirebon, Indonesia, E-mail: idarosnidah@ugj.ac.id, Orcid: <https://orcid.org/0000-0003-3007-6316>

⁴ Lecturer in Faculty of Economics and Business, Universitas Sebelas Maret, Surakarta, Indonesia, E-mail: jakawinarna.feb@staff.uns.ac.id, Orcid: <https://orcid.org/0000-0002-9817-3422>

To date, researchers have addressed many antecedent factors of whistleblowing intentions; amongst them are human's personalities (Liyanarachchi & Adler, 2011; Shawver & Miller, 2017), organizational culture (Amini Yekta, 2010; Larmer, 1992; Sims & Keenan, 1998; Varelius, 2009), ethical culture (Kaptein, 2011), ethical philosophies (Zakaria, 2015) and culture (Hwang et al., 2014). However, most of these studies failed to produce a finite set of variables to predict whistleblowing intentions (Sims & Keenan, 1998). Nevertheless, several prior studies (Ellis & Arieli, 1999; Ghani et al., 2011; Park & Blenkinsopp, 2009; Richardson et al., 2012) applied the Theory of Planned Behavior (TPB) of Ajzen (1991) as the model in predicting whistleblowing intention and found its propositions as a sound and success framework.

TPB postulates that the intention to perform a behavior is a function of three factors: attitude toward the behavior, subjective norms, and perceived behavioral control (Ajzen, 1991). In this study, the behavioral intentions are internal and external whistleblowing intentions which are the dependent variables or the focus of the study. To gain an understanding of the relationships, the study will individually address both internal and external whistleblowing intentions and their roles with antecedent factors namely attitude, subjective norm and perceived behavioral control. As an extension of the Theory of Reasoned Action, this theory incorporates an additional construct – perceived behavioral control. This integration of the construct is expected to ease the understanding of the limitations of the individual in performing a certain behavior. According to Ajzen (1991), a person can act upon the intentions only if he/she has control over his/her behavior. One's intention to perform a behavior is not only determined by one's attitude and subjective norm, but also one's perception of his/her behavioral control. The intention to engage in a behavior such as whistleblowing thus, would be predicted by the individual's attitude, which is a function of all beliefs about the consequences of behavior, weighted by their importance, and referent subjective norms for engaging in whistleblowing. The analysis showed that attitude, subjective norm, and perceived behavioral control all had significantly positive main effects on internal whistleblowing intentions, but for external whistleblowing intentions only subjective norm was significant (Park & Blenkinsopp, 2009).

The most important thing in the implementation of whistleblowing system is whether employees who know the occurrence of fraud want to report (whistleblower) or not. Rothschild & Miethe (1999) state that most whistleblowers are judged to be disloyal to the organization, and they will probably get rejection from other employees in the organization. Such conditions become an ethical dilemma for whistleblowers when coming from internal organizations, so it is important for whistleblowers to obtain support and protection from the organization. The importance of perceptions of organizational support for individuals to report unethical actions. It is based on the theory of social exchange, an organization that treats employees well creates a sense of obligation in the employee, so as to fulfill the feeling of obligation, the employee merely pounds in a way that benefit the organization (Alleyne et al., 2013). The perception of an organization's support refers to the broad believe employees have about the extent to which the organization values contributions and cares about the well-being of its employees (Aselage & Eisenberger, 2003). Thus, a high perception of organizational support results in a positive impact on the attitudes and behaviors of employees for a good that benefits the organization, such as reporting fraud that occurs in the organization. Increased participation of employees to report fraudulent acts can increase the effectiveness of the organization's internal control system (Patel, 2003). Kaplan & Whitecotton (2001) showed a connection between the level of perception of organizational support and access to disclose cheating.

Dworkin & Baucus (1998) was investigated whistleblowing processes for internal versus external whistleblowers, examining characteristics of the whistleblowing situation that affects the choice of recipient, and how the decision of an internal vs. external recipient impacts the organization's response to the whistleblower. They rely on cases of whistleblowers wrongfully fired for reporting wrongdoing since our goal is to extend existing knowledge about whistleblowing processes for whistleblowers who experience retaliation. The decision regarding the recipient of information about wrongdoing has important consequences for the whistleblower, the organization, and for societal efforts to control organizational wrongdoing. They study contributes to the whistleblowing literature, and it may enhance lawmakers' and managers' understanding of ways to increase the use of internal or external reporting channels. Potential whistleblowers may benefit from greater knowledge of likely organizational responses and factors relating to effective whistleblowing.

Yuswono & Hartijasti (2018) found the perceived organizational support significantly played a role as a

moderation influencing attitudes and perceived behavioral control over internal whistleblowing intentions. To improve internal whistleblowing intentions, organizations can create anonymous reporting channels and socialize whistleblowing systems. The perceived organizational support positively moderates the influence between organizational commitment and whistleblowing attitude (Marta & Eliyana, 2019). Pertiwi et al. (2018) found that organization support has not been able to strengthen or weaken the relationship between internal factors and one's intention to whistleblowing. The attitude has significant influence toward internal whistleblowing intention and the perceived of organizational supporting has significant influence as moderating variable which strengthen the influence of the perceived behavior control toward the internal-external whistleblowing intention (Saud, 2016). Perceived organizational support positive and negatively moderates among the nexuses of whistleblowing triangle and whistleblowing intentions. Mustafida (2020) indicates that perceived organizational support strengthens the positive relationship between attitude and perceived subjective norms with whistleblowing intentions. However, it does not have a moderating effect on the relationship of perceived behavioral control with whistleblowing intentions. Other studies mention that perceived organizational support has not been able to take part as a factor that can strengthens or weakens the relationship between individual factors variables (Pertiwi et al., 2018). Latan et al. (2018) argue that the intention of both internal and external whistleblowing depends on attitudes toward whistleblowing and perceived behavioral control. Both of them is moderated by perceived organizational support. The findings confirm their predictions. The other result study showed that attitude towards whistleblowing and their subjective norms are found to have insignificant effects on the whistleblowing intention (Rustiarini & Sunarsih, 2017).

This study aims to test the factors that influence whistleblowing intentions by basing on the Theory of Planned Behavior (TPB). TPB has been widely used by previous researchers. However, previous research has only tested two out of three whistleblowing intention antecedents namely attitudes and perceived behavioral control. Yuswono & Trihastuti (2018) study show that the perceived organizational support (POS) significantly played a role as a moderation influencing attitudes and perceived behavioral control over internal whistleblowing intentions. Internal whistleblowing intentions are significantly influenced by all five individual antecedents (attitudes, perceived behavioral control), and the influence of the antecedents is intensified when the level of POS is high (Alleyne et al., 2017). However, further results indicate that external whistleblowing intentions are significantly influenced by attitudes, perceived behavioral control and personal cost of reporting, and their influence is intensified when the level of POS is low. The results suggest that POS is an important mechanism for controlling behavior.

Variables that can affect a person's whistleblowing intentions within the framework of TPB are attitude, subjective norm, and perceived behavioral control. Meanwhile, whistleblowing intentions in this study are divided into two types, namely internal whistleblowing and external whistleblowing. The next step is to examine perceived organizational support variables that are predicted to moderate independent variables and dependent variables of this study. Mustafida (2020) result shows that attitude and perceived subjective norms significantly and positively affect whistleblowing intentions. However, perceived behavioral control does not significantly affect whistleblowing intention due to fear of retaliation for the act of fraudulent financial reporting. Furthermore, the result indicates that perceived organizational support strengthens the positive relationship between attitude and perceived subjective norms with whistleblowing intentions. However, it does not have a moderating effect on the relationship of perceived behavioral control with whistleblowing intentions.

The remaining sections of this paper are organized as follows. Section 2 reviews the literature on TPB, and its theoretical development. Section 3 discusses the methodology employed while Section 4 reports on the results. Section 5 discusses the findings and Section 6 concludes the paper by focusing on the implications for behavior accounting and theory.

Theoretical Framework

Theory of Planned Behavior (TPB)

Ajzen's (1991) theory of planned behavior (TPB) has been widely used in studying a variety of behavioral intentions and behaviors, including whistleblowing intentions (Park & Blenkinsopp, 2009). Behavioral

intention can be defined as the individual's assessment of the likelihood of choosing a given behavioral alternative (Ajzen, 1991). Ajzen (1991) argues that there is a strong positive relationship between behavioral intention and actual behavior. Prior studies have used whistleblowing intentions as a proxy for actual whistle-blowing due to the inherent difficulty of gaining access to actual whistle blowers (Chiu, 2003; Kaplan & Whitecotton, 2001; Taylor & Curtis, 2010). For the purposes of this study, we used three dimensions of TPB, i.e attitude, subjective norms and perceived behavioral control, which we discuss in more detail below.

Attitudes and Whistleblowing Intentions

Ajzen and Fishbein (2005) stated that the attitude is the disposition to respond positively or not, either for an object, a person, an institution, or an event. The theory of planned behavior (TPB) found that attitude is strongly predictive of behavioral intentions (Ajzen & Fishbein, 2005). Attitude will have a direct influence on the intentions of whistleblowing to assess how favorably or unfavorably individuals blow the whistle (Alleyne et al., 2013; Izraeli & Jaffe, 1998). This is also in line with the expectation theory proposed by Vroom (1964), where potential whistleblowers report (action) offense only if they hope that such measures provide the expected results. Within the literature of ethical decision-making, studies (Bobek & Hatfield, 2003) have suggested that attitude could be a significant predictor of an individual's ethical intentions.

Previous research has found a significant relationship between attitudes and intentions of whistleblowing (Alleyne et al., 2016; Park & Blenkinsopp, 2009; Trongmateerut & Sweeney, 2013), ethical behavior (Alleyne & Phillips, 2011; Bobek et al., 2007; Bobek & Hatfield, 2003; Buchan, 2005; Carpenter & Reimers, 2005; Cieslewicz, 2016), and sustainability reporting (Thoradeniya et al., 2015). Previous studies have noted the positive effects of attitude and whistleblowing intentions (Alleyne et al., 2016; Hays, 2013; Latan et al., 2018; Park & Blenkinsopp, 2009; Trongmateerut & Sweeney, 2013), and ethical behavior (Bobek et al., 2007; Bobek & Hatfield, 2003; Carpenter & Reimers, 2005; Cieslewicz, 2016). Both internal and external whistleblowing intentions are significantly influenced by attitude (Zakaria et al., 2016). Based on the above discussion, the following hypothesis can be derived:

H1: Attitude has a positive effect on internal and external whistleblowing intentions

Subjective Norm and Whistleblowing Intentions

On the other hand, subjective norms in the TPB refers to the perceived social pressure on a person either to perform or not to perform a particular behavior (Ajzen, 1991). When important individuals or a group, such as a family member, supervisor or co-worker, give support or otherwise to a person who is thinking about being a whistleblower, they are truly influential in encouraging or discouraging that person to take action in regards to a particular behavior (Park & Blenkinsopp, 2009). According to Rhodes & Courneya (2003), subjective norms can be differentiated into two types: injunctive norms and descriptive norms. The injunctive component concerns whether a person believes that his/ her social network wants him/her to perform a behavior, whereas the descriptive component relates to whether a person's social network performs that behavior.

Rhodes et al. (2006), in their study of a multi-component model of the TPB, showed that an additional 35% and 11% of average item variance can be explained by modelling descriptive and injunctive norms constructs, respectively, in comparison to modelling a single construct. A study by Near & Miceli (2013) confirmed that the support given by important persons may encourage a person to blow the whistle. Also, in the whistleblowing context, if superordinate or co-workers offer support to observers of any wrongdoing, the observers are more likely to report instances of wrongdoing (Trongmateerut & Sweeney, 2013). In fact, a meta-analysis conducted by Mesmer-Magnus & Viswesvaran (2005) showed that subjective norms may govern the relationship between intention to report wrongdoing and actual whistleblowing. In other words, if important persons support the observer to report wrongdoing, the observer will be more likely to report it.

Previous studies (Carpenter & Reimers, 2005; Hays, 2013; Park & Blenkinsopp, 2009) noted that there is a positive relationship between subjective norms and whistleblowing intentions. For instance, Carpenter and

Reimers (2005) found that subjective norms which include the influence of family members, friends and others who are close to the individual, may affect the individual's intent to report misconduct. This intention can be influenced by the positive or negative feelings of the other people surrounding the individual. These people may be important to the individual, for example, the partner, spouse, family members, close friends and others. In their study, Park and Blenkinsopp (2009) asserted that subjective norms can be the strongest determinant of the individual's intent to whistleblowing among Korean police officers. In his study, Hays (2013) similarly provided empirical evidence which shows that the endogenous construct of subjective norms can affect the individual's whistleblowing intentions. Subjective norm is found to positively influence internal whistle-blowing intentions but not influence external whistleblowing intentions (Zakaria et al., 2016). From the above discussion, the following hypothesis can be derived:

H2: Subjective norm has a positive effect on internal and external whistleblowing intentions.

Perceived Behavioral Control and Whistleblowing Intentions

Perceived Behavioral Control (PBC) is the individual's perception of how easy or difficult it is to perform certain behaviors depending on the resources and opportunities that exist (Ajzen, 2002). For example, a public accountant would have a dilemma when he wanted to blow the whistle on colleagues or superiors as an audit partner who signed the audit report that is free from material misstatement in the financial statements misleading (Alleyne et al., 2013). However, when there are resources and opportunities that support it (such as support from top management or trusted channel), he may report the violation. In other words, the PBC has implications for a strong motivation toward intention, where the greater the individual's PBC, the greater the possibility or intention to perform the behavior (Ajzen, 2002).

One of the control belief factors of whistleblowing is organization hindrances which can thwart or ignore the reporting. This can affect the confidence of the respective individual. A person who is about to report on someone's wrongdoing must have a high level of confidence. Otherwise, this intention to whistleblowing may not be successful. Another negative belief is the retaliation of other parties, due to the reporting. This belief is one of the most important control factors that discourages employees from reporting illegitimate activities (Mesmer-Magnus & Viswesvaran, 2005). This is because legislators assume that the legal protection of whistleblowers is one of the most effective ways to encourage an employee to report wrongdoings in an environment with highly perceived behavioral control.

Previous research has found a significant relationship between the PBC and the intentions of whistleblowing (Alleyne et al., 2016; Park & Blenkinsopp, 2009), ethical behavior (Alleyne & Phillips, 2011; Bobek et al., 2007; Cieslewicz, 2016), and sustainability reporting (Thoradeniya et al., 2015). Park & Blenkinsopp (2009), Hays (2013) and Latan et al. (2016) found that perceived behavioral control has positive effects on whistleblowing intentions. For instance, Hays (2013) noted that perceived behavioral control is positively related to the internal whistleblowing intentions of accountants in reporting fraudulent accounting activities. Perceived behavioral control positively influences external whistleblowing intentions but not influences internal whistleblowing intentions (Zakaria et al., 2016). From the above discussion, the following hypothesis can be derived:

H3: Perceived behavioral control has a positive effect on internal and external whistleblowing intentions.

Moderating Effect of Perceived Organizational Support and Whistleblowing Intentions

According to the Organizational Support Theory (OST), individuals tend to personify their organization by viewing it as having a personality with benevolent or malevolent intentions towards them (Eisenberg & Shell, 1986; Rhoades & Eisenberger, 2002). This personification process is a pre-requisite to the development of POS, which refers to the individuals' perception of the extent to which the organization values their contributions and cares about their well-being (Aselage & Eisenberger, 2003). Many studies recognize the beneficial effects of POS on employees' subjective well-being, as well as on their job attitudes and behaviors (Eisenberger & Stinglhamber, 2011), including their level of engagement (Attridge et al., 2009; Bakker et al., 2007; Caesens et al., 2014; Caesens & Stinglhamber, 2014; Duke et al., 2009; Riggle et al.,

2009).

POS strongly depends on employees' attributions concerning the organization's intent behind their receipt of favorable or unfavorable treatment. In turn, POS initiates a social exchange process wherein employees feel obligated to help the organization achieve its goals and objectives and expect that increased efforts on the organization's behalf will lead to greater rewards. POS also fulfills socioemotional needs, resulting in greater identification and commitment to the organization, an increased desire to help the organization succeed, and greater psychological well-being (Kurtessis et al., 2017). Such perceived organizational support (POS) would increase employees felt obligation to help the organization reach its objectives, their affective commitment to the organization, and their expectation that improved performance would be rewarded. Behavioral outcomes of POS would include increases in in-role and extra-role performance and decreases in stress and withdrawal behaviors such as absenteeism and turnover (Krishnan & Mary, 2012).

Aselage & Eisenberger, (2003) stated that based on organizational support theory, employees will increase their efforts to help an organization achieve the goals if they feel that the organization is willing and able to provide support to them (employees). Meanwhile, according to Kurtessis et al., (2017), perceived organizational support has a central role in the relationship between employees and organizations. That is, the perceptions of employees heavily depend on individual judgments on whether the treatments they receive from the organization are profitable or not. The concept of perceived organizational support is in line with the theory of social exchange (Blau, 1964 in Alleyne, et.al, 2013). Based on the theory of social exchange, employees tend to feel obliged to commit to the organization when they perceive high organizational support (Eisenberger, et al., 1986 in Alleyne, et.al, 2013). Organizational support perceived by employees will make them feel that the disclosure of violations or wrongdoings committed is an employee obligation (Alleyne, et.al, 2013). Organizations can show support to their employees to disclose violations or wrongdoings by educating and socializing employees about internal whistleblowing channels and processes (Cho & Song, 2015). With the socialization of available internal channels within the organization, employees will be aware of and then expected to report unethical activities, violations, or wrongdoings occurring to the organization's internal authority (Near & Miceli, 2008). Previous research conducted by (Near & Miceli, 1995) also found that employees are more likely to use external channels if they do not find or know the internal channels.

The final question of this study was whether the organizational support perceived by employees could be a moderating variable of attitudes, subjective norm and perceived behavioral control on employees' whistleblowing intentions. The higher perceived organizational support of an employee to disclose violations that occur, by means of making improvement or correction to the reported violations, will tend to make the employee become a whistleblower (Near & Miceli, 2013). Moreover, Chang et al (2017) suggested that officials in the public sector will perform whistleblowing if they perceive adequate support from the organization.

Meanwhile, according to the research of Alleyne et al (2017) and that of Latan et al (2018), perceived organizational support can be a variable that moderates attitudes and perceived behavioral control on internal whistleblowing intentions. Differently, Saud (2016) declared that perceived organizational support can only be a moderating variable that reinforces one's perceived behavioral control to report violations that occur within an organization. Perceived organizational support depends heavily on employee appraisal or judgment of the treatment they receive from the organization. From the above discussion, the following hypothesis can be derived:

H4: Perceived organizational support will moderate the relationship of attitudes with internal and external whistleblowing intentions.

H5: Perceived organizational support will moderate the relationship of subjective norm with internal and external whistleblowing intentions.

H6: Perceived organizational support will moderate the relationship of perceived behavioral control with internal and external whistleblowing intentions.

Based on the previous literature and the hypotheses developed, this study proposes a research model as below:

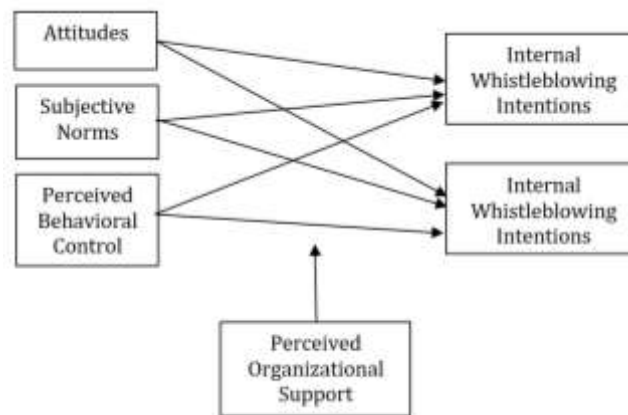


Figure 1. Research Model

Methods

The respondents in this study were employees of banking company located in four cities in west java Indonesia. We collected the data for this study by distributing questionnaires using online method by placing the item in question to measure each construct in this study on a virtual network. Google form links to the questionnaire later in an application of online communication (whatsapp) to one of the employees were as a facilitator to help researcher. The survey was carried out during May - June 2021. We chose the banking employees due to their strict disciplinary work ethics that require members to abide and uphold regulations. With the perception that they will less likely tolerate wrongdoings. They will have the courage and sense of duty to blow the whistle.

Figure 1 illustrates the framework three main constructs. Each construct was measured by using multiple items. All these items were measured with a five-point semantic differential scale. The measurements for attitude, subjective norms, perceived behavior and whistleblowing intention (external and internal) were adapted from Park & Blenkinsopp (2009) that which modified by (Zakaria et al., 2016). The questionnaire consists of two sections. The first section measures the dependent variables namely internal and external whistle-blowing intentions. This section also measures the independent variables that are attitude, subjective norms and perceived behavioral control.

Attitude towards whistleblowing intention is the function of behavioral beliefs and outcome evaluations. Behavioral beliefs are determined by how one believes about the behavior while outcome evaluations are how one associates their beliefs with certain consequences (Ajzen & Fishbein, 1977). Zakaria, et.al (2016) describe for example, the cognition “Whistleblowing prevents harm to organization” is a belief that links an attribute (harm prevention) with behavior (a decision to whistle blow). Attitudes is measured by asking how true the respondents thought on the 10 statements with regard to the salient consequences of an employee’s reporting of wrongdoing in an organization.

Subjective norm is functions of normative beliefs about one’s focal behavior and his or her motivation to comply (Ajzen, 1991). Normative beliefs refer to how one perceives the expectations of others who are important to them with regard to blowing the whistle. Such beliefs also include the extent of one’s motivation to comply with others’ expectations. In other words, it is the perceived pressure one feels to blow the whistle in accordance with others’ expectations. Subjective norm is measured by ten salient groups of referents. Referent people are those who can influence one’s decision which is referred to as subjective norms (Zakaria et al., 2016).

Perceived behavioral controls are functions of belief and evaluation of control factors. According to TPB,

control belief is dependent on opportunities or obstacles for one to perform a specific behavior (Ajzen, 1991). In this study, belief in control factors refers to how one believes or perceives the difficulty of blowing the whistle. Meanwhile, evaluation of control factors refers to how one evaluates on the importance of the control factors in order for them to blow the whistle. Perceived behavioral control is measured using sixteen items; eight items assess the respondents' belief in control factors while the remaining eight items assess the evaluation of control factors. The eight control beliefs are statements concerning beliefs or perception about difficulties to be faced in the process of reporting (Zakaria et al., 2016).

Perceived Organizational Support (POS) describe employees' perception of the extent to which the organization values their contributions and cares about their well-being. According to organizational support theory (OST), of which POS is based upon, employees will increase their efforts in assisting the organization to attain its goals if they perceive that the organization is willing and capable of giving a high level of support (Aselage & Eisenberger, 2003). Finally, the moderating variable of perceived organizational support is measured using the Eisenberger et al., (1990) scale in the form of eight questionnaire items (Alleyne et al., 2017; Latan et al., 2018). Respondents were asked to describe their organizational systems and provide perceptions about how organizational support was implemented in their respective companies.

Table 1 below shows the demographics of the respondents in this study. It can be seen that respondents with different backgrounds can be categorized into 5 (five) groups there is gender, age, length of work, level of education, and study program.

Table 1. Demographics of Respondents

Information		Frequency	Percentage
Gender	Man	56	41.2%
	Woman	80	58.8%
Age	20 – 29 Years	54	39.7%
	30 – 39 Years	28	20.6%
	40 – 50 Years	41	30.1%
	< 50 Years	13	9.6%
Length of work	15 years	52	38.2%
	6 - 10 years	16	11.8%
	11 – 15 Years	34	25%
	> 15 Years	34	25%
Level of education	Diploma	5	3.7%
	Bachelor	89	65.4%
	Master	44	32.4%
	Doctor	2	1.5%
Study program	Accounting	59	43.3%
	Management	51	37.5%
	Economics Development Studies	3	2.3%
	Others	23	16.9%

Source: Processed Primary Data, 2021

Respondents based on gender, the majority of respondents are women, namely 80 people, while 56 people are men. Respondents based on education level were dominated by undergraduates as many as 89 people, masters in second place as many as 44 people, diplomas as many as 5 people and doctorates as many as 2 people. Respondents with length of service in the range of 1 – 5 years dominated with 52 people, while for the range 11 – 15 years and > 15 years each were 34 people. The other 16 people are in the range of 6-10 years of work. Then, the age of the most respondents is 20-29 years with a total of 54 people, a range of 40-50 years with a total of 41 people, an age range of 30-39 years with a total of 28 people and the least respondents with a total of 13 people are in the age range <50 years.

Results and Discussion

Measurement Model Analysis

Outer analysis is performed to describe the relationship between the indicator block and its latent variables. The evaluation of the measurement model in this study is based on the Rule of Thumb Evaluation of the Reflexive Measurement Model proposed by Ghozali & Latan, (2012, 2015a). This stage is used to determine the validity and reliability of linking indicators with latent variables. The indicators in this study are reflective because the indicators of the latent variables affect the indicators. For this reason, three stages of measurement are used, namely as follow is Convergent Validity and Average Variance Extracted (AVE), Discriminant Validity, and Composite Reliability.

Table 2 shows all indicators with a value of > 0.6 so that it can be said to be able to represent the construct well. Indicator items from each exogenous variable consisting of Attitude, Subjective Norm and Perceived Behavioral Control that passed the validity test. As for the endogenous variables, both internal and external whistleblowing intentions, all indicator items are valid where the loading factor, AVE, and communality values are greater than the recommended rules.

Table 2. Model Measurement Results

Construct	Measurement Items	Loadings	AVE	CR
Attitude	ATT.1A	0.881	0.696	0.977
	ATT.1B	0.855		
	ATT.2A	0.795		
	ATT.2B	0.855		
	ATT.3A	0.836		
	ATT.3B	0.891		
	ATT.4A	0.805		
	ATT.4B	0.851		
	ATT.5A	0.751		
	ATT.5B	0.729		
	ATT.6A	0.860		
	ATT.6B	0.862		
	ATT.7B	0.701		
	ATT.8A	0.808		
	ATT.8B	0.781		
	ATT.9A	0.919		
	ATT.9B	0.888		
	ATT.10A	0.861		
	ATT.10B	0.886		
	Subjective Norm	SN.1B		
SN.2A		0.821		
SN.2B		0.863		
SN.3A		0.771		
SN.3B		0.811		
SN.4A		0.746		
SN.4B		0.813		
SN.5A		0.705		
SN.5B		0.784		
SN.6A		0.877		
SN.6B	0.863			
SN.7A	0.871			
SN.7B	0.852			
SN.8A	0.809			
SN.8B	0.824			
SN.9A	0.743			
SN.9B	0.764			
SN.10A	0.733			
SN.10B	0.808			

Perceived Behavioral Control	PBC.1A	0.866	0.711	0.967
	PBC.1B	0.898		
	PBC.2A	0.863		
	PBC.2B	0.919		
	PBC.3A	0.804		
	PBC.3B	0.788		
	PBC.4A	0.916		
	PBC.4B	0.716		
	PBC.5A	0.926		
	PBC.5B	0.751		
Perceived Organizational Support	POS.1	0.969	0.921	0.972
	POS.2	0.964		
	POS.3	0.946		
Internal Whistleblowing Intention	IWI.1	0.879	0.838	0.954
	IWI.2	0.922		
	IWI.3	0.940		
	IWI.4	0.920		
External Whistleblowing Intention	EWI.1	0.977	0.955	0.971
	EWI.2	0.978		

Source: Processed Primary Data, 2021

According to Ghozali & Latan (2012, 2015a) for measure discriminant validity is highly recommended if the cross loading value is greater than 0.6 for the indicator value of the construct. Based on table 3 shows the cross loading where the value is > 0.60 for each variable. Thus, the item shown is valid.

Table 3. Discriminant Validity Results

	IWI	EWI	ATT	SN	PBC	POST
IWI	0.915					
EWI		0.977				
ATT			0.834			
SN				0.802		
PBC					0.843	
POST						0.960

Source: Processed Primary Data, 2021

The composite reliability value in table 2 shows a value > 0.60 . Thus, this means that all items of the research variables shown are reliable. In PLS, the reliability test is strengthened by the presence of Cronbach alpha where the consistency of each answer is tested. Cronbach's alpha is said to be good if it is 0.5 and it is said to be sufficient if it is 0.3. The Cronbach alpha value produced by all constructs in table 4 can be said to be very good, namely > 0.6 so it can be concluded that all reflective construct indicators are reliable or meet the reliability test.

Table 4. Reliability Test Results

Construct	Measurement Items	Cronbach's	Loading Range	Number of Items
Attitude	ATT.1A, ATT.1B, ATT.2A, ATT.2B, ATT.3A, ATT.3B, ATT.4A, ATT.4B, ATT.5A, ATT.5B, ATT.6A, ATT.6B, ATT. 7B, ATT.8A, ATT.8B, ATT.9A, ATT.9B, ATT.10A, ATT.10B	0.976	0.701-0.919	19

Subjective Norm	SN.1B, SN.2A, SN.2B, SN.3A, SN.3B, SN.4A, SN.4B, SN.5A, SN.5B, SN.6A, SN.6B, SN.7A, SN. 7B, SN.8A, SN.8B, SN.9A, SN.9B, SN.10A, SN.10B	0.969	0.705- 0.863	19
Perceived Behavioral Control	PBC.1A, PBC.1B, PBC.2A, PBC.2B, PBC.3A, PBC.3B, PBC.4A, PBC.4B, PBC.5A, PBC.5B, PBC.7A, PBC.7B	0.963	0.716- 0.919	12
Internal Whistleblowing Intention	IWI.1, IWI.2, IWI.3, IWI.4	0.935	0.879- 0.940	4
External Whistleblowing Intention	EWI.1, EWI.2	0.953	0.977- 0.978	2
Perceived Organizational Support	POS.1, POS.2, POS.3	0.957	0.946- 0.969	3

Source: Processed Primary Data, 2021

Structural Model and Hypothesis Testing

The structural model is evaluated using R-square (R^2) for the dependent construct with its independent, R^2 can be used to assess the effect of the independent latent variable on the dependent latent variable whether it has a substantive effect.

Table 5. Table of Total Effects

Variable	Total Effects
ATT-> IWI	0.090
ATT-> EWI	0.313
SN -> IWI	0.217
SN-> EWI	0.243
PBC> IWI	0.227
PBC->EWI	0.017

Based on table 5, information is obtained that the Internal Whistleblowing Intention (IWI) is partially affected by Attitude (ATT) by 9%, so there are 91% of other variables that influence it. External Whistleblowing Intention (EWI) is partially influenced by Attitude (ATT) by 31.3%, so that there are 68.7% of other variables that influence it. Furthermore, the Internal Whistleblowing Intention (IWI) is partially influenced by the Subjective Norm (SN) by 21.7%, so that there are 78.3% of other variables that influence it. External Whistleblowing Intention (EWI) is partially influenced by Subjective Norm (SN) by 24.3%, so that there are 76.7% of other variables that influence it. Finally, the Internal Whistleblowing Intention (IWI) is partially influenced by Perceived Behavioral Control (PBC) by 22.7%, so that there are still 77.3% of other variables that influence it. External Whistleblowing Intention (EWI) is partially influenced by Perceived Behavioral Control (PBC) by 0.017%, so there are still 98.3% of other variables that influence it.

Table 6. R-Square Value

Variable	R-Square Nilai Value
Internal Whistleblowing Intention (IWI)	0.633
External Whistleblowing Intention (EWI)	0.222

Source: Processed Primary Data, 2021

Based on table 6, it can be seen that the R-Square value for the Internal Whistleblowing Intention variable (IWI) shows the results. This means that 63.3% of the total diversity around the average Internal

Whistleblowing Intention (IWI) can be explained through the relationship between Attitude (ATT), Subjective Norm (SN) and Perceived Behavioral Control (PBC) simultaneously. While 36.7% by other unexplained factors. As for the variable External Whistleblowing Intention (EWI) shows the results. This means that 22.2% of the total diversity around External Whistleblowing Intentions (IWI) can be explained through the simultaneous relationship between Attitude (ATT), Subjective Norm (SN) and Perceived Behavioral Control (PBC). While 77.8% by other unexplained factors.

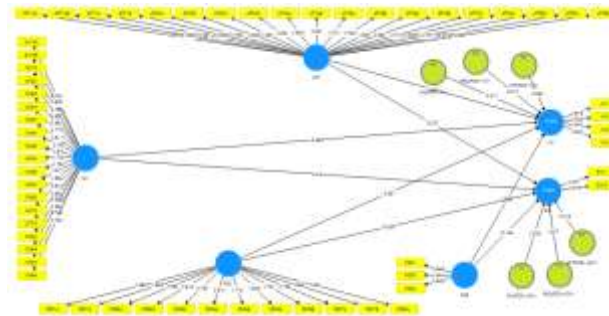


Figure 2. Structural Model Analysis

Hypothesis testing uses a full SEM model analysis with smartPLS. In this model, apart from predicting the model, it also explains whether or not there is a relationship between latent variables. Decision making on the acceptance of the hypothesis in this study was carried out with the provision that the determined value of the t-table two-tailed test was 1.96 for a significance of 0.05.

Table 7. Path Coefficient and Hypothesis Testing

				Hypothesis	t-value	p-value	Results
ATT	→	IWI	Attitude → Internal Whistleblowing Intentions	H1a	6.386	0.000	Be accepted
ATT	→	EWI	Attitude → External Whistleblowing Intention	H1b	0.307	0.759	Rejected
SN	→	IWI	Subjective Norm → Internal Whistleblowing Intentions	H2a	2.153	0.032	Be accepted
SN	→	EWI	Subjective Norm → External Whistleblowing Intention	H2b	2.346	0.019	Be accepted
PBC	→	IWI	Perceived Behavioral Control → Internal Whistleblowing Intentions	H3a	5.307	0.000	Be accepted
PBC	→	EWI	Perceived Behavioral Control → External Whistleblowing Intention	H3b	1.775	0.077	Rejected
ATTx POS	→	IWI	Attitude → Internal Whistleblowing Intentions	H4a	0.810	0.428	Rejected
ATTx POS	→	EWI	Attitude → External Whistleblowing Intention	H4b	4.355	0.000	Be accepted
SNx POS	→	IWI	Subjective Norm → Internal Whistleblowing Intentions	H5a	1.349	0.178	Rejected
SNx POS	→	EWI	Subjective Norm → External Whistleblowing Intention	H5b	1.827	0.068	Rejected
PBCx POS	→	IWI	Perceived Behavioral Control → Internal Whistleblowing Intentions	H6a	1.777	0.076	Rejected
PBCx POS	→	EWI	Perceived Behavioral Control → External Whistleblowing Intention	H6b	0.138	0.891	Rejected

Discussion

The Effect of Attitude on Whistleblowing Intentions

Attitude toward behavior is an individual's positive or negative evaluation of certain objects, people, institutions, events, behaviors or intentions. An individual's attitude towards a behavior is obtained from the belief in the consequences of that behavior. If someone performs a behavior that produces a positive outcome, then the individual has a positive attitude, and vice versa. Attitude is not behavior but attitude is a tendency to behave, where an attitude will bring up a person's intention to take action which in the end a

person can determine whether to behave or not behave. So, someone will have the intention to behave in accordance with his attitude towards a behavior (Khanifah et al., 2017).

Attitude is a person's positive or negative response due to a behavior. Individuals who believe that a behavior can give positive results then the individual has a positive attitude towards the behavior. And vice versa, if the individual believes that a behavior can give negative results, then the individual has a negative attitude towards the behavior. The beliefs that underlie a person's attitude towards this behavior are called behavioral beliefs (Algadri et al., 2019).

Park & Blenkinsopp (2009) examined the first factor in the TPB concept, namely attitudes towards behavior on internal and external whistleblowing intentions. The results of his research indicate that attitudes towards behavior affect internal whistleblowing intentions but have no effect on external whistleblowing intentions. Zakaria et al. (2016) also conducted the same research with Park & Blenkinsopp (2009). The results show that attitudes towards behavior affect internal and external whistleblowing intentions.

Based on the results of hypothesis testing, there is evidence that Attitude has an effect on Internal Whistleblowing Intentions which is in line with the results of research conducted by Zakaria et al. (2016). And the results of this study are in line with Park & Blenkinsopp (2009) which shows that Attitude has no effect on External Whistleblowing Intentions. The results of this study prove that different educational backgrounds, age, work background, gender and length of work encourage someone to have a positive or negative attitude to be able to have whistleblowing intentions to take action to report fraud either through internal channels but not with external channels. The dimensions that underlie Attitude are Behavioral Beliefs and Evaluation Results.

The Effect of Subjective Norms on Whistleblowing Intentions

Subjective norms are factors outside the individual that indicate a person's perception of the behavior being carried out. Subjective norms are not only determined by the referent, but also the motivation to comply. If the individual believes that the referent approves of him carrying out a behavior and is motivated to follow a behavior, then the individual will feel social pressure to do so, and vice versa.

Subjective norms are factors outside the individual that indicate a person's perception of the behavior being carried out. So that someone who will show behavior that is acceptable to the people or environment around the environment. An individual will avoid if a behavior in the surrounding environment feels unsupportive or in accordance with the individual's behavior. Subjective norms will have a strong influence or impact on the goals of behavior by people who can provide understanding or sensitivity to the opinions of others who are highly valued Kreitner & Kinicki (2007, 2014). Subjective norms are an individual's view of seeing something around him or his environment to be an individual reference in carrying out behavior. Reporters tend to receive support from family and social acquaintances. Individuals are more concerned with environmental factors because they are considered as a reference in behavior (Near & Miceli, 1995).

Based on the results of hypothesis testing, there is evidence that Subjective Norms have an effect on Whistleblowing Intentions, both Internal and External. The results of this study are in line with research conducted by Park & Blenkinsopp (2009). The results of this study are also in line with one of the results of research by Zakaria et al. (2016) which shows that subjective norms have an effect on internal whistleblowing intentions, but have no effect on external whistleblowing intentions. Respondents in this study indicate that it turns out that when they do whistleblowing, they tend to be influenced by subjective numbers as one of the factors outside the individual. When referring to the questionnaire design and the results of respondents' answers in this study, people outside the individual who are one of the determining factors for action have actually provided support, become proud and cared for or given the perception expected by these respondents. So that it can encourage respondents to take whistleblowing actions if they get appreciation and support from people outside the individual. This also indirectly shows that respondents have normative beliefs and motivation to comply with it.

The Effect of Perceived Behavioral Control on Whistleblowing Intentions

Perception of the ability to control behavior perceived behavioral control is the individual's self-perception or ability regarding the individual's control over a behavior. Perceived behavioral control is determined by the individual's past experience or is influenced by the experiences of others. Individuals will perform a behavior if they have evaluated the behavior positively, there is social pressure to perform the behavior, and the individual believes and has the opportunity to perform a behavior (Ajzen, 2012).

Perceived behavioral control is an individual's perception of the control that an individual has in relation to certain behaviors. Perceived behavioral control is a belief about the presence or absence of factors that facilitate and prevent individuals from taking certain actions (Bobek & Hatfield, 2003). Ajzen (1991) states that Perceived behavioral control where the greater a person has the opportunity and the greater the obstacles that can be anticipated, the greater the control will be felt over the behavior.

Amrullah & Kaluge (2019); Iskandar & Saragih (2018); Khanifah et al. (2017); Lasmini (2018) research results shows that perceived behavioral control has an effect on whistleblowing intentions. Algadri et al. (2019) and Kuncara. et al. (2017) shows that Perceived behavioral control has no effect on whistleblowing intentions. Perceived behavioral control has an effect on internal whistleblowing intentions but has no effect on external whistleblowing intentions is the finding of research conducted by Park & Blenkinsopp (2009). Contrary to the results of this study, Zakaria et al. (2016) found evidence that Perceived behavioral control has an effect on external whistleblowing intentions but has no effect on internal whistleblowing intentions.

Perceived behavioral control is defined as beliefs about how easy or difficult it is to perform certain actions. Some individuals will find it very easy to report fraud that has occurred and conversely some other individuals will feel hesitant to report it. Respondents in this study indicate that when the organization does not heed someone's report, the reports made do not make changes, harassment/intimidation occurs, demotion/demotion, isolation/exclusion, termination of employment (PHK), strict supervision and violation of loyalty obligations, very influence a person's decision to take whistleblowing action. Of course, the action is based on two dimensions of perception, namely Belief in Control Factors which is very closely related to how difficult it is for respondents to take whistleblowing actions in dealing with the reporting process. And the second dimension is Evaluation in Control Factors where in addition to the difficult reporting process, whistleblowing actions will also make someone face the evaluation process of reporting that has been done.

Moderating Effect of Perceived Organizational Support and Whistleblowing Intentions

Perceived Organizational Support (POS) would increase employees felt obligation to help the organization reach its objectives, their affective commitment to the organization, and their expectation that improved performance would be rewarded. Behavioral outcomes of POS would include increases in in-role and extra-role performance and decreases in stress and withdrawal behaviors such as absenteeism and turnover (Krishnan & Mary, 2012). Organizational support perceived by employees will make them feel that the disclosure of violations or wrongdoings committed is an employee obligation (Alleyne, et.al, 2013). Organizations can show support to their employees to disclose violations or wrongdoings by educating and socializing employees about internal whistleblowing channels and processes (Cho & Song, 2015). With the socialization of available internal channels within the organization, employees will be aware of and then expected to report unethical activities, violations, or wrongdoings occurring to the organization's internal authority (Near & Miceli, 2008). Previous research conducted by (Near & Miceli, 1995) also found that employees are more likely to use external channels if they do not find or know the internal channels.

According to the research of Alleyne et al (2017) and that of Latan et al (2018), perceived organizational support can be a variable that moderates attitudes and perceived behavioral control on internal whistleblowing intentions. Perceived organizational support depends heavily on employee appraisal or judgment of the treatment they receive from the organization. Based on the results of hypothesis testing, there is evidence that Perceived Organizational Support has only moderates the effect of Attitude on External Whistleblowing Intentions. The results of this study are in line with research conducted by Latan

et al. (2018) and Mustafida (2020). Differently, Saud (2016) declared that perceived organizational support can only be a moderating variable that reinforces one's perceived behavioral control to report violations that occur within an organization.

Conclusion

In this study, the Theory of Planned Behavior (TPB) approach was used, with the inclusion of the Perceived Organizational Support (POS) variable as a moderating variable. The results showed that internal whistleblowing intention was influenced by attitude and perceived behavioral control. Subjective norm affected both internal and external whistleblowing intention. POS only moderated the influence of attitude on external whistleblowing intention. This study's findings contribute in several ways. Firstly, individuals believe that their attitudes and behavioral control factors can impact their actions in reporting fraud through internal channels. Secondly, POS strengthens individuals in taking whistleblowing actions through external channels. Lastly, factors outside the individual, such as subjective norm, greatly influence individuals' behavior in reporting fraudulent actions through both internal and external channels. These findings also have implications for practitioners. Whistleblowing is a characteristic of an employee's sense of belonging to the organization, and organizations should provide support and an effective whistleblowing system to protect whistleblowers and the company from fraud. However, this study has limitations. The findings may not be generalized as the research only focused on employees in the banking sector in several big cities. Additionally, this research only included one moderating variable, POS. Future research should compare and analyze employees from different backgrounds in Indonesia and explore different moderating variables to improve the model.

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