



**ORIGINAL ARTICLE**

## **Attitude, Perceived Behavioral Control, Organizational Commitment and Intention to Whistleblowing: The Moderating of Religiosity**

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### **ABSTRACT**

**Purpose** – This study aims to determine the factors that most influence the Determinant Model of Intention to Whistleblowing with Religiosity as a Moderating Variable: Survey of State Civil Apparatus in The Government of Medan.

**Methodology** – The research approach used in this research is to use an associative approach. The location of this research is Medan, and the subject is the State Civil Apparatus in the Government of Medan. The population of this study was all state civil apparatuses in the government of Medan. This study looked for suitable respondents who have shopped at minimarkets more than once. The sampling technique used is non-probability (non-probability), more precisely, purposive sampling. This study uses Structural Equation Modeling (SEM) based on Partial Least Square (PLS), an alternative model estimation method, to answer the problem formulation.

**Findings**—Based on the analysis, the results show that attitudes, perceived behaviour control, and organizational commitment affect the intention to whistleblow, and religiosity can moderate the influence of attitudes, perceptions of behavioural control, and organizational commitment on this intention.

**Originality/Novelty** – The study model includes five variables and uses the notion of moderation by employing SEM-PLS to evaluate each connection in the model.

**Implications** - This study has shown that religiosity moderates the effect of attitudes, Perceived Behavioral Control, and organizational commitment on the intention to do whistleblowing. Recommendations for further research include analyzing or using religiosity variables as independent variables, not moderating variables.

**Keywords:** Attitudes, Perceived Behavioral Control, Organizational Commitment, Whistleblowing

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## **INTRODUCTION**

Public sector organizations are essentially organizations whose task is to provide services to the community. In Indonesia, the government is one form of public sector organization. The government is an organization that is tasked with running the government system to realize services to the community. However, in the process, the government has never been separated from the problem of fraud or fraud that occurs internally (Oktarina & Israhadi, 2023). This certainly raises serious concerns from the community as stakeholders. World companies have long used whistleblowing policies to control internal fraud. This policy initially surfaced after disclosing cases of accounting abuse committed by large companies (K. K. Sari, 2024). Becoming a whistleblower who reports suspected irregularities in an organizational unit is difficult. This is because it involves personal choices and has a high risk where, on the one hand, the decision is ethically good, namely revealing the truth to protect the public. Still, on the one hand, there can be doubts about the organization's loyalty. Given these circumstances, a framework is required that facilitates whistleblowing acts and safeguards whistleblowers. This is known as a whistleblowing system. A whistleblowing system is a mechanism for reporting or disclosing information related to violations or fraud in an organization by a whistleblower to certain parties (Okafor et al., 2020). This has also been required based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 11 of 2015, which requires implementing a monitoring and corruption eradication program in the form of distribution and public complaints (whistleblowing system) for various government institutions.

Becoming a whistleblower who reports suspected irregularities in an organizational unit is difficult. This is because it involves personal choices and carries a high risk. On the one hand, the decision is ethically good, namely revealing the truth to protect the public, but on the other hand, it can doubt one's loyalty to the organization.

Almost all ministries and government agencies have implemented the system. The apparatus's desire to report existing fraud must certainly support the existence of a whistleblowing system. However, there still needs to be full awareness of the need for individuals to become whistleblowers. According to the theory of planned behavior, three factors determine an individual's intention to behave, including (1) attitude (attitude toward a behavior), (2) subjective norm, and (3) perceived behavioral control (Ajzen, 2020). Several experts have applied these three factors to measure a person's intention to become a whistleblower. In addition, other factors such as organizational commitment (Ningsih, Arifuddin, & Usman, 2024); (Aruoren, Ejiroghene, & Justina, 2020); (Safitri, 2022), the seriousness of fraud (Rizkianti & Purwati, 2020) are also thought to influence a person's intention to take whistleblowing action.

Attitudes towards whistleblowing include individuals' beliefs and values regarding telling the truth. Positive attitudes can encourage individuals to report irregularities, while negative attitudes can lead to hesitation and fear of action. In addition, perceived behavioral control, which reflects how individuals feel they have control over the situation, also plays an important role. Individuals who can protect themselves from potential negative consequences are likelier to take action as whistleblowers.

Organizational commitment, which includes the values and norms espoused by an organization, also contributes to whistleblowing intentions. Organizations with a strong

commitment to ethics and integrity create a supportive environment and encourage their members to report irregularities without fear of negative reactions. Conversely, organizations with a culture that does not support ethical values may inhibit individuals' intention to report unethical acts.

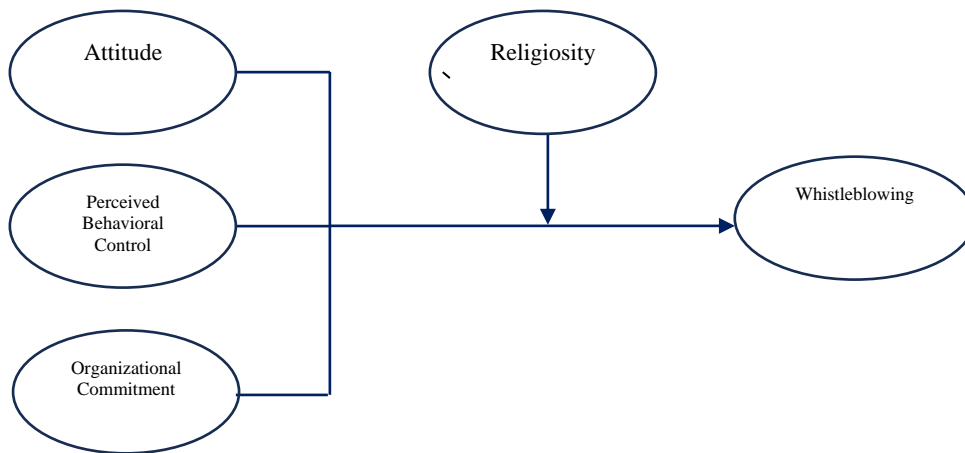
Religiosity as a moderating factor is an important aspect in this context. Religious values can shape individuals' attitudes and behaviors and influence how they deal with ethical dilemmas. Highly religious individuals are often more influenced by strong moral norms, which can increase the courage to report misconduct. However, religiosity can also create an internal conflict between loyalty to the organization and the moral obligation to report unethical acts.

Research on whistleblowing has been conducted extensively, but it still needs to be improved in Indonesia for public sector organizations such as local governments. Most of it is carried out in government agencies in charge of supervision, such as the Financial Audit Agency (BPK), the Financial and Development Supervisory Board (BPKP), and the Financial Services Authority (OJK). This research needs to be conducted again to re-examine these factors in the local government environment and obtain more definitive results.

Research by (Ningsih et al., 2024) examines the effect of attitude toward behavior, subjective norms, and perceived behavioral control on whistleblowing intentions. The results showed that attitude toward behavior has a positive effect on whistleblowing intention, the subjective norm has a positive effect on whistleblowing intention, and perceived behavioral control positively impacts whistleblowing intention. Other research has also been conducted by (Ardana, 2022), who found that attitudes do not affect the intention to whistleblowing while subjective norms and perceived behavioral control significantly affect the intention to whistleblowing.

Although previous studies have identified various factors influencing whistleblowing intentions, some gaps must be further explored. First, research integrating attitude, perceived behavioral control, and organizational commitment in one comprehensive model is limited. Most studies focus more on one or two factors without considering how these three variables interact and affect whistleblowing intention simultaneously (Antoh, Sholihin, Sugiri, & Arifa, 2024); (Clyde & Tjahjono, 2021). Second, while religiosity has been identified as an important factor in ethical decision-making, its role as a moderator in the relationship between attitudes, perceived behavioral control, and organizational commitment to whistleblowing intentions has not been widely studied. Existing research often does not relate religiosity specifically to the context of whistleblowing (Haninda & Elfita, 2022), and third, much of the research on organizational commitment and whistleblowing intentions has been conducted in specific contexts, such as the public or healthcare sectors. There is a need to explore how these factors apply in the private and nonprofit sectors, which may have different dynamics related to whistleblowing intentions (van Eijbergen & Siebers, 2023).

This research is expected to provide greater insight into the factors influencing whistleblowing intentions and recommendations for creating a more ethical work environment by filling these gaps. The conceptual framework for this study model that came from looking at the literature review is shown below:



**Figure 1.** Conceptual Framework

Based on the picture above, the following hypothesis can be formulated:

H1: Attitude affects the intention to whistleblowing

H2: Perceived behavioural control affects the intention to whistleblowing

H3: Organisational commitment affects the intention to whistleblowing

H4: Attitude affects the intention to whistleblowing moderated by religiosity

H5: Perceived behavioural control affects the intention to whistleblowing moderated by religiosity

H6: Organisational commitment affects the intention to whistleblowing moderated by religiosity

## **METHOD**

This type of research is survey research because it takes samples from one population. This study uses an explanatory research approach to explain the causal relationship between research variables and test hypotheses. Sugiyono (2020) states that population is a generalization area consisting of objects or subjects with certain qualities and characteristics set by researchers to study and then draw conclusions. Meanwhile, (Irfan, Manurung, & Hani, 2024) state that population is the totality of all elements in a research area. The population in this study were employees of the Government of Medan, where the sample was selected using a purposive sampling method based on judgment, namely sample selection based on research objectives and problems. In this study, the sample was taken with the criteria (1) a minimum education level of a Diploma; (2) work experience of at least two years so that it is expected to have adequate knowledge and understanding of sufficient work environment conditions (3) structural positions or in the finance section so that they have comprehensive perceptions and considerations of whistleblowing interest which is usually related to financial abuse. The data collection technique uses a survey method by distributing questionnaires. The questionnaire was distributed directly to the sample who was the research respondent and then asked to return the completed questionnaire. Then, the questionnaire was selected according to its completeness for analysis. The data analysis technique in this study used Partial Least Square (PLS). PLS is a Structural Equation Modeling (SEM) equation model with a variance-based or

component-based structural equation modeling approach. PLS-SEM aims to develop or build a theory (prediction orientation). PLS is used to explain whether there is a relationship between latent variables (prediction) (J. Hair & Alamer, 2022). PLS is a powerful analytical method because it does not assume current data with a certain scale measurement and small sample size (J. Hair & Alamer, 2022). The purpose of using *Partial Least Square* (PLS) is to make predictions. In making these predictions, it is to predict the relationship between constructs, in addition to helping researchers and their research get the value of latent variables that aim to make predictions. Latent variables are linear aggregates of their indicators. *Weight estimates* to create latent variable score components are obtained based on how the *inner model* (structural model connecting latent variables) and *outer model* (measurement model, namely the relationship between indicators and their constructs) are specified. The result is that the *residual variance of* the variables of the dependent variable (both latent variables and indicators) is minimized (J. Hair & Alamer, 2022).

## RESULTS

This chapter describes the research findings, data handling, and discussion. As mentioned in the preceding chapter, this research employed a survey methodology using Structural Equation Modeling (SEM) techniques. The authors collected data by distributing 23 statement-item questionnaires to 150 relevant respondents who supported this research. Nevertheless, a mere 132 questionnaires were received. The questionnaire was employed for internal data gathering and, after that, organized using a Likert Scale instrument and analyzed using SEM.

### Respondent Characteristics

The data in the tables below show the identity of respondents based on gender, age, and education.

**Table 1.** Respondent Characteristics

No.	Characteristics	Description	Frequency	%
1	Gender	Male	61	46.21
		Female	71	53.79
2	Age	< 30 Years	21	15.91
		30-40 Years	80	60.61
		> 40 Years	31	23.48
3	Education	Diploma	20	15.15
		Bachelor	77	58.33
		Masters	35	26.52

Table 1 above shows that the percentage of respondents consists of 61 (46.21%) males and 71 (53.79%) females. Thus, most of the respondents are State Civil Apparatus of The Government of Medan who are male. Based on age, most respondents were over 40 years old, namely 34 people (38.20%). Respondents under 30 years old were 21 people (15.91%), respondents over 40 years old were 31 people (23.48%), and the last respondents aged 30-40 years were 80 people (60.61%). Characteristics of respondents based on education: The majority of respondents consisted of employees with an undergraduate education background or Bachelor's degree, namely 77 people (58.33%), followed by employees with a Master's

education background, namely 35 people (26.52%) people, then employees with a Diploma education background as many as 20 people (15.15%). Thus, most respondents are State Civil Apparatus of the Government of Medan and have a bachelor's degree.

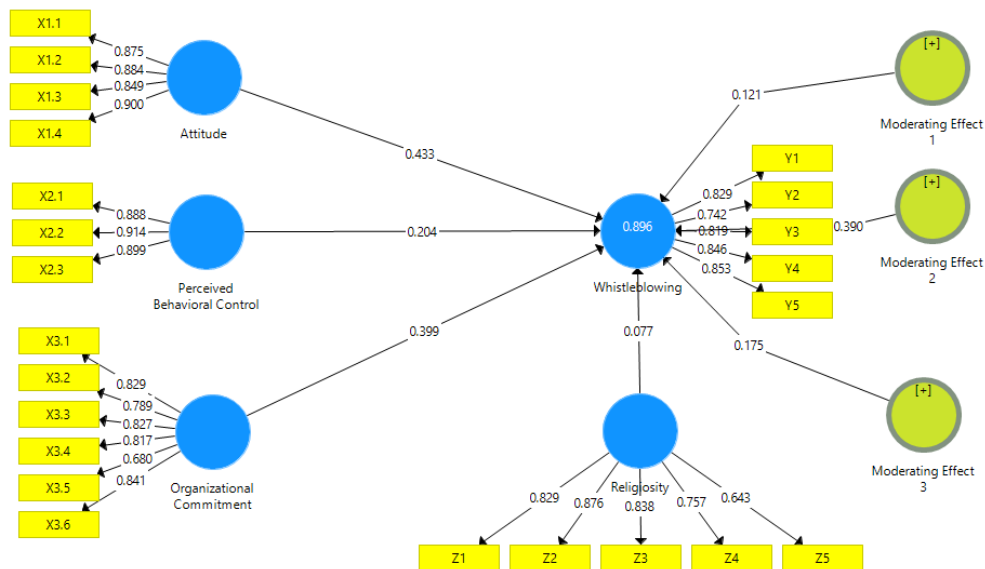
### Outer Model Analysis

Evaluation of the indicator measurement model includes checking individual item reliability, internal consistency or composite reliability, average variance extracted, and discriminant validity. The first three measurements are grouped into convergent validity.

#### Convergent Validity

Convergent validity consists of three tests: item reliability (validity of each indicator), composite reliability, and average variance extracted (AVE). It measures how much the existing indicators can explain the dimensions. This means that the greater the convergent validity, the greater the dimension's ability to implement the latent variable.

Item reliability is what we usually call indicator validity. Testing the reliability of items (indicator validity) can be seen from the loading factor value (standardized loading). This factor loading value is the magnitude of the correlation between each indicator and its construct. The loading factor value above 0.70 can be ideal, meaning that the indicator can be valid to measure the construct. However, the standardized loading factor value above 0.50 is acceptable. Meanwhile, the standardized loading factor value below 0.50 can be removed from the model (Hair, Howard, & Nitzl, 2020). The following is the item reliability value, which can be seen in the standardized loading column:



**Figure 2.** Standardized Loading Factor Inner and Outer Model

From the figure above, it can be seen that all loadings are worth more than 0.50, so there is no need to set aside. Thus, each indicator is valid for explaining each latent variable, namely

attitude, perceived behavioral control, organizational commitment, religiosity, and whistleblowing.

The composite or construct reliability statistics are cronbach's alpha and D.G rho (PCA). Cronbach's alpha measures the lower limit of a construct's reliability value, while composite reliability measures the true value of a construct's reliability. The rule of thumb used for the composite reliability value is greater than 0.60, and Cronbach's alpha value is greater than 0.60. (Hair et al., 2021). With this measurement, the construct has high reliability if the value achieved is > 0.60.

**Table 2.** Composite Reliability Results

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Attitude	0.900	0.930	0.769
Organizational Commitment	0.886	0.913	0.639
Perceived Behavioral Control	0.884	0.928	0.811
Religiosity	0.850	0.893	0.629
Whistleblowing	0.876	0.910	0.670

Based on table 2. above shows that the composite reliability value for whistleblowing is 0.910, attitude is 0.930, perceived behavioral control is 0.928, and organizational commitment is 0.913. Furthermore, Cronbach's alpha for career interest is 0.938; motivation is 0.915; personality is 0.907; market considerations are 0.912. The four variables obtained Cronbach's alpha and composite reliability values above 0.60, so all factors have good reliability as measuring instruments. Next

Average variance Extracted (AVE) describes the variance that items can explain compared to the variance caused by measurement error(Henseler, Hubona, & Ray, 2016) (Cheung et al., 2023). The standard is that the construct has good convergent validity if the AVE value is above 0.50. This means that the latent variable can explain, on average, more than half of the variance of its indicators.

Table 1 above shows that the AVE value for whistleblowing is 0.670; attitude is 0.769; perceived behavioral control is 0.639; organizational commitment is 0.639; and religiosity is 0.629. The variables have an AVE above 0.50, so the construct has good convergent validity, where latent variables can explain an average of more than half the variance of their indicators.

### **Discriminant Validity**

The discriminant validity of the reflective measurement model is assessed based on cross-loading, and the AVE value is compared with the square of the correlation between constructs. The cross-loading measure compares the correlation of indicators with their constructs and constructs from other blocks (Dash & Paul, 2021). Good discriminant validity will explain the indicator variable more than the variance of other construct indicators. The following is the discriminant validity value for each indicator.

I am running a few minutes late; my previous meeting is running over.

**Table 3. Discriminant Validity**

	Attitude	Organizational Commitment	Perceived Behavioral Control	Religiosity	Whistleblowing
<b>X1.1</b>	0.875	0.751	0.414	0.664	0.734
<b>X1.2</b>	0.884	0.724	0.515	0.648	0.757
<b>X1.3</b>	0.849	0.625	0.482	0.595	0.774
<b>X1.4</b>	0.900	0.769	0.569	0.633	0.791
<b>X2.1</b>	0.402	0.397	0.888	0.210	0.497
<b>X2.2</b>	0.499	0.473	0.914	0.325	0.534
<b>X2.3</b>	0.608	0.536	0.899	0.475	0.605
<b>X3.1</b>	0.830	0.829	0.552	0.596	0.774
<b>X3.2</b>	0.620	0.789	0.373	0.470	0.662
<b>X3.3</b>	0.616	0.827	0.412	0.481	0.686
<b>X3.4</b>	0.650	0.817	0.413	0.505	0.622
<b>X3.5</b>	0.497	0.680	0.274	0.409	0.607
<b>X3.6</b>	0.670	0.841	0.464	0.541	0.637
<b>Y1</b>	0.681	0.709	0.428	0.463	0.829
<b>Y2</b>	0.624	0.609	0.471	0.430	0.742
<b>Y3</b>	0.652	0.600	0.582	0.390	0.819
<b>Y4</b>	0.789	0.761	0.489	0.597	0.846
<b>Y5</b>	0.801	0.730	0.531	0.681	0.853
<b>Z1</b>	0.654	0.524	0.160	0.829	0.506
<b>Z2</b>	0.686	0.529	0.415	0.876	0.545
<b>Z3</b>	0.674	0.495	0.362	0.838	0.590
<b>Z4</b>	0.464	0.529	0.310	0.757	0.480
<b>Z5</b>	0.313	0.426	0.259	0.643	0.356

Based on table 2 above shows that the discriminant validity value or loading factor for each variable has a higher correlation with its variable than with other variables. Likewise, with the indicators of each variable. This shows that the placement of indicators on each variable is correct.

Another measurement criterion is the Heretroit-Monotrait Ratio (HTMT) value. If the HTMT value is <0.90, a construct has good discriminant validity (Rasoolimanesh, 2022).

**Table 4. Heretroit-Monotrait Ratio (HTMT)**

	Attitude	Organizational Commitment	Perceived Behavioral Control	Religiosity	Whistleblowing
Attitude					
Organizational Commitment	0.809				
Perceived Behavioral Control	0.625	0.582			
Religiosity	0.807	0.726	0.427		
Whistleblowing	0.776	0.842	0.690	0.715	

Table 4 above shows that each variable's discriminant validity value or Heretroit-Monotrait Ratio (HTMT) has a correlation smaller than 0.90. Likewise, the indicators of each variable show that the placement of indicators on each variable is appropriate.



**Table 5.** Fornell-Larcker criteria

	Attitude	Organizational Commitment	Perceived Behavioral Control	Religiosity	Whistleblowing
Attitude	0.877				
Organizational Commitment	0.818	0.799			
Perceived Behavioral Control	0.566	0.525	0.900		
Religiosity	0.724	0.630	0.384	0.793	
Whistleblowing	0.872	0.837	0.610	0.634	0.819

Based on table 5 above shows that the discriminant validity value or Fornell-Larcker Criteria for each variable has a higher correlation with its variable than with other variables. Likewise, with the indicators of each variable. This shows that the placement of indicators on each variable is correct.

Goodness of Fit (GoF) validates the overall structural model. The GoF index is a single measure to validate the combined performance of the measurement and structural models. This GoF value is obtained from the square root of the average value of the average communalities index (AVE) multiplied by the R<sup>2</sup> value of the model. The GoF value ranges from 0 to 1 with the interpretation of the values 0.1 (small GoF), 0.25 (moderate GoF), and 0.36 (large GoF) (Sarstedt, Ringle, & Hair, 2020). The higher the GoF value, the better the model's fit with the data. The following are the results of the goodness of fit model calculation:

**Table 6.** Average Communalities Indeks

Variable	AVE	R Square
Attitude	0.769	
Organizational Commitment	0.639	
Perceived Behavioral Control	0.811	
Religiosity	0.629	
Whistleblowing	0.670	0.896
Rata-rata	0.704	0.896
GOF		0.793

Based on Table 6 above, the average communalities result is 0.704. This value is then multiplied by R<sup>2</sup> and rooted. The calculation results show that the GoF value of 0.793 is more than 0.36, so it is categorized as a large GoF, meaning that the model is very good (has a high ability) in explaining empirical data.

R-square measures the proportion of variation in the influenced value (endogenous) that can be explained by the variables that influence it (exogenous). This is useful for predicting whether the model is good or bad. The r-square result for endogenous latent variables of 0.75 indicates that the model is substantial (good), 0.50 indicates that the model is moderate (medium), and 0.25 indicates that the model is weak (bad) (Rasoolimanesh, 2022).

The results of the R-Square test make it clear that the influence of attitudes, perceived

behavioural control, and organizational commitment on disclosure of violations has an r-square value of 0.896, which means that 89.6% of the variation in the value of disclosure of violations can be explained by variations in attitudes, perceived behavioural control, and organizational commitment or in other words the model is substantial (good) and other variables influence by 10.4%.

F-Square is a measure used to assess the relative impact of an influencing variable (exogenous) on the influenced variable (endogenous). The criteria for concluding are that if the  $F^2$  value is 0.02, then exogenous variables have a small (weak) effect on endogenous variables; the  $F^2$  value is 0.15. There is a moderate (moderate) effect of exogenous variables on endogenous variables; the  $F^2$  value is 0.35, and then there is a large (good) effect of exogenous variables on endogenous variables (Rasoolimanesh, 2022).

Furthermore, F-Square shows that the influence of attitude towards whistleblowing has an  $F^2$  value of 0.374 which indicates a large (good) influence. The influence of perceived behavioral control on whistleblowing has an  $F^2$  value of 0.250 which indicates a moderate influence. The influence of organizational commitment on whistleblowing has an  $F^2$  value of 0.442 which indicates a large (good) influence. The influence of religiosity on whistleblowing has an  $F^2$  value of 0.011 which indicates a small (weak) influence.

The researchers measured the predictive relevance of the model ( $Q^2$ ) after determining the effect size value ( $f^2$ ) to calculate the model's predictive power. Hair et al. (2021) claim that  $Q^2$  evaluates parameter estimates and the model's inherent value. The researcher calculated  $Q^2$  using the blindfolding procedure of PLS, which achieves estimation results from variable scores. In addition, researchers obtained variable scores from cross-validated redundancy scores. The extracted cross-validation results determine endogenous constructs' prediction, which also indicates the quality level of the model. According to Hair et al. (2021),  $Q^2 > 0$  in reflective endogenous variables indicates the predictive relevance of the model, while  $Q^2 < 0$  indicates a lack of predictive power.

**Table 7. Predictive Relevance ( $Q^2$ )**

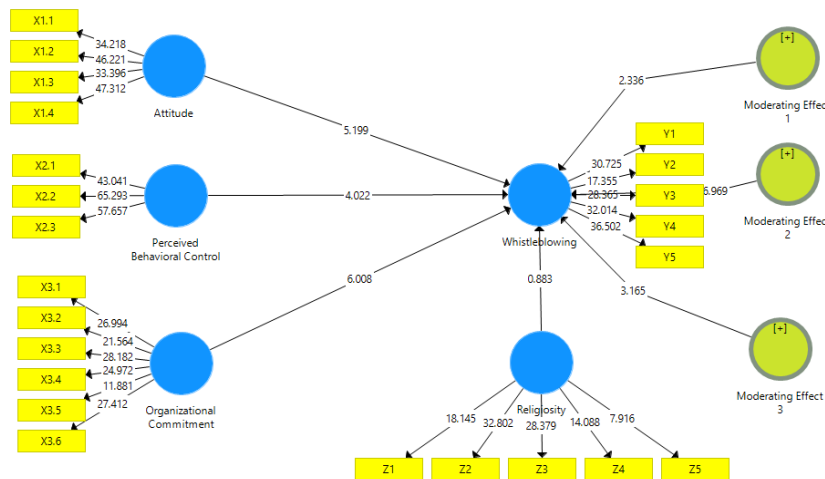
	SSO	SSE	$Q^2 (=1-SSE/SSO)$
Attitude	528.000	528.000	
Organizational Commitment	792.000	792.000	
Perceived Behavioral Control	396.000	396.000	
Religiosity	660.000	660.000	
Whistleblowing	660.000	276.820	0.581

**Note:** SSO-Sum of square of Observations; SSE – Sum of Squares of Prediction Errors; while  $Q^2$  value =  $1-SSE/SSO$

As shown in Table 8, the model has a predictive relevance of 0.581 for *whistleblowing*. Based on these results, the  $Q^2$  value of endogenous constructs is far above zero. Therefore, it can be concluded that the model has good predictive relevance.

**Hypothesis Testing**

This test is to determine the path coefficient of the structural model. The goal is to test the significance of all relationships or hypothesis testing. Hypothesis testing in this study is divided into direct influence and indirect influence. Based on data processing that has been carried out using the smart PLS 3.0 program, the image of the results of the direct and indirect effect hypothesis testing can be seen in the following path coefficient image:



**Figure 3.** Path Coefficient

From the figure above, the direct effect and indirect effect can be explained. The results of the direct effect hypothesis test can be seen in the following path coefficient table:

**Table 8.** Direct Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation	T-Statistics	P-Values
Attitude → Whistleblowing	0.433	0.435	0.083	5.199	0.000
Organizational commitment → Whistleblowing	0.399	0.396	0.066	6.008	0.000
Perceived Behavioral Control → Whistleblowing	0.204	0.203	0.051	4.022	0.000

Based on Table 8, it can be stated that hypothesis testing is as follows: The effect of attitude on whistleblowing has a path coefficient of 0.433. This influence has a probability value (p-value) of 0.000 < 0.05, meaning that attitude significantly affects intention to whistleblowing in the State Civil Apparatus in the Government of Medan. The effect of perceived behavioural control on whistleblowing has a path coefficient of 0.204. This influence has a probability value (p-value) of 0.000 < 0.05, meaning that perceived behavioural control significantly affects intention to whistleblowing in the State Civil Apparatus in the

Government of Medan. The effect of organizational commitment on whistleblowing has a path coefficient of 0.399. This influence has a probability value (p-value) of  $0.000 < 0.05$ , meaning that organizational commitment significantly affects intention to whistleblowing in the State Civil Apparatus in the Government of Medan.

While the indirect effect between the independent variable and the dependent variable in this study can be stated as follows:

**Table 9.** Moderating Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation	T-Statistics	P-Values
Moderating Effect 1 → Whistleblowing	0.121	0.119	0.052	2.336	0.020
Moderating Effect 2 → Whistleblowing	0.390	0.387	0.056	6.969	0.000
Moderating Effect 3 → Whistleblowing	0.175	0.178	0.055	3.165	0.002

Based on Table 9 above, it can be stated that hypothesis testing is as follows: The effect of attitude on whistleblowing moderated by religiosity has a path coefficient of 0.121. This effect has a probability value (p-value) of  $0.020 < 0.05$ , meaning that attitude significantly affects intention to whistleblowing moderated by religiosity in the State Civil Apparatus in the Government of Medan. The effect of perceived behavioural control on whistleblowing moderated by religiosity has a path coefficient of 0.390. This effect has a probability value (p-value) of  $0.000 < 0.05$ , meaning that perceived behavioural control significantly affects intention to whistleblowing moderated by religiosity in the State Civil Apparatus in the Government of Medan. The effect of organizational commitment on whistleblowing moderated by religiosity has a path coefficient of 0.175. This effect has a probability value (p-value) of  $0.002 < 0.05$ , meaning that organizational commitment significantly affects intention to whistleblowing in the State Civil Apparatus in the Government of Medan moderated by religiosity in the State Civil Apparatus.

## DISCUSSION

### The Effect of Attitude on Intention to Whistleblowing

The results of testing the first hypothesis (H1) show that attitude positively and significantly affects whistleblowing in the State Civil Apparatus in the Government of Medan. Based on these results, the higher the level of attitude or belief in the positive value of whistleblowing by the State Civil Apparatus of the Government of Medan can affect their intention to whistleblowing. Individual's attitudes towards whistleblowing play an important role in determining their intention to report unethical acts in the workplace. These attitudes include an individual's beliefs and evaluations regarding the consequences of whistleblowing and the personal values underlying the decision. Research has shown that a positive attitude towards whistleblowing can increase an individual's intention to report offenses. Research by (Yasmin & Noermansyah, 2023) confirmed that individuals with a positive attitude towards whistleblowing, for example, seeing it as a courageous and ethical act, tend to be more committed to reporting violations. Various factors can influence this attitude, including

personal moral values, previous experiences, and organizational context. When individuals believe that whistleblowing can benefit the organization and society, they are more likely to have to report intentions (Khan et al., 2022).

Furthermore, attitudes towards whistleblowing can be influenced by organizational culture. Organizations that support transparency and have strong ethical values can shape employees' positive attitudes toward whistleblowing. Research (Serenko, 2020) shows that in an ethically supportive environment, employees are more likely to have positive attitudes and, consequently, greater intentions to report untruths. However, the fear of negative consequences can also influence individual attitudes, such as retaliation from superiors or colleagues. Research by (Cheliatsidou et al., 2023) shows that although individuals may have a positive attitude toward whistleblowing, uncertainty regarding the organization's reaction may reduce their intention to report. This suggests that while attitude is a key factor, it is important to consider the organization's wider social and cultural context. In addition, attitudes towards whistleblowing may interact with other factors, such as perceived behavioral control and social norms. Research by (Handayani & Zusnita, 2024) highlighted that a positive attitude coupled with high behavioral control could significantly increase the intention to whistleblowing. This shows the importance of a holistic approach in understanding whistleblowing intentions, which involves the interaction between attitude, behavioral control, and organizational context.

### **The Effect of Perceived Behavioral Control on Intention to Whistleblowing**

The hypothesis (H2) test results show that perceived behavioural control influences the intention to whistleblowing. This influence has a probability value (p-value) of  $0.000 < 0.05$ , meaning that perceived behavioural control significantly affects whistleblowing in the State Civil Apparatus in the Government of Medan.

Perceived behavioural control, as one of the main components in the Theory of Planned Behaviour developed by (Ajzen, 2005), plays a vital role in determining individuals' intention to whistleblowing. This perception reflects how individuals feel they have control over their actions in a given situation, including reporting unethical workplace acts. Perceived behavioural control is a person's confidence level or confidence in performing a behaviour. From the research results, it is known that their level of confidence and self-confidence in whistleblowing is not strong enough to foster the intention to whistleblowing. This can be understood because employees are suspected of having their interest level, which can prevent them from determining attitudes. In other words, employees cannot ignore the perceptions of others who can affect their interests and cannot bear risks in the future. In this case, the perception of behavioural control or the self-confidence employees possess is not necessarily realized by real action to report fraud (whistleblowing). These results are in line with research conducted (Handayani & Zusnita, 2024) and (Ningsih et al., 2024) and contrary to research conducted (Mustafida, 2020) who did not find the effect of perceived behavioral control on whistleblowing intentions.

### **The Effect of Organizational Commitment on Intention to Whistleblowing**

The test results on the hypothesis (H3) show that organizational commitment significantly affects the intention to do whistleblowing. This effect has a probability value (p-

value) of  $0.000 < 0.05$ , meaning that organizational commitment significantly affects whistleblowing in the State Civil Apparatus in the Government of Medan.

Organizational commitment is one of the important factors that can influence an individual's intention to whistleblowing. It reflects how individuals feel bound to and contribute to the organization's goals and values. Research shows that high organizational commitment can increase the intention to report ethical violations, especially when individuals feel the organization has strong integrity. Research by (Dalimunthe, Nurmala, & Hariani, 2023) shows that individuals with a high commitment to the organization are likelier to think that whistleblowing is part of their responsibility to maintain organizational ethics. Employees who believe reporting violations will benefit the organization are more likely to do so. This reflects that commitment to organizational values can strengthen the intention to act ethically. Furthermore, research by (Abdullah et al., 2024) emphasizes that an organizational culture that supports transparency and accountability can contribute to increased organizational commitment. In such a context, employees feel that whistleblowing is an appropriate and expected action, increasing their intention to report wrongdoing. When individuals feel that the organization values honesty and integrity, they will be more willing to report unethical acts.

However, although organizational commitment positively influences whistleblowing intentions, other factors, such as fear of retaliation or social stigma, must be considered. Research by (Khan et al., 2022) even when organizational commitment is high, uncertainty regarding the organization's reaction to whistleblowing can reduce individuals' intention to report. This suggests that explicit policies and procedures for whistleblower protection should support high commitment. In addition, the interaction between organizational commitment and individual factors, such as attitudes toward whistleblowing, also plays an important role. Research by (Ningsih et al., 2024) found that organizational commitment can enhance the influence of positive attitudes on whistleblowing intentions, suggesting the importance of a holistic approach that considers the interaction between commitment, attitudes, and organizational context. The results of this study support the results of research ((Ningsih et al., 2024); (Pratiwi, Rahayu, & Yetti, 2023), which states that whistleblowing decisions are influenced by organizational commitment.

#### **The Effect of Attitude on Intention to Whistleblowing Moderated by Religiosity**

The results of hypothesis testing (H4) show that religiosity can moderate the relationship between attitude and intention to whistleblowing. This effect has a probability value (p-value) of  $0.020 < 0.05$ , meaning that attitude significantly affects whistleblowing moderated by religiosity in the State Civil Apparatus in the Government of Medan.

An individual's attitude towards whistleblowing is a crucial factor influencing their intention to report unethical acts in the workplace. These attitudes include an individual's positive or negative evaluation of the consequences of whistleblowing, and a positive attitude will usually increase the intention to report offences. However, it is essential to consider how religiosity may moderate this relationship, providing an additional perspective in understanding whistleblowing intentions. Research by (Nopeanti, Tarjo, & Haryadi, 2020) showed that a positive attitude toward whistleblowing can significantly increase an individual's intention to report unethical acts. However, when religiosity is included as a moderating factor, the effect of attitude on whistleblowing intentions may become stronger.

Individuals with high religiosity often have stronger moral and ethical values, which can strengthen their positive attitude toward whistleblowing. Research by (Ul-Haq, Jaffer, & Rizvi, 2024) shows that religiosity can increase individuals' moral awareness, encouraging them to be more likely to whistleblow when they believe such actions align with their religious values. In addition, religiosity can affect how individuals evaluate the consequences of whistleblowing. When individuals with high religiosity have a positive attitude towards whistleblowing, they may be more convinced that the action will be rewarded by God or society, thus strengthening their intention to report. Research by (Ramadhan & Setiawati, 2023) found that individuals who adhere to religious values tend to have higher whistleblowing intentions, especially positive attitudes towards the act.

However, on the other hand, religiosity can also have a complex impact. In some contexts, if individuals' attitudes towards whistleblowing conflict with social norms or religious values, this can create internal tensions that lower the intention to report. Research by (Nopeanti et al., 2020) suggests that when whistleblowing is perceived to go against certain religious teachings, religiosity may serve as a barrier for individuals to report untruths. The test results are in line with the results of research conducted (Jayanti, Maharani, & Handayani, 2021) and (Nopeanti et al., 2020), who found that the religiosity aspect can moderate the relationship between a person's attitude in deciding the intention to determine the decision to do whistleblowing.

### **The Effect of Perceived Behavioral Control on the Intention of Whistleblowing Moderated by Religiosity**

The results of hypothesis testing (H5) show that religiosity can moderate the relationship between perceived behavioral control and intention to whistleblowing. This effect has a probability value (p-value) of  $0.000 < 0.05$ , meaning that perceived behavioral control significantly affects whistleblowing moderated by religiosity in the State Civil Apparatus in the Government of Medan. Perceived behavioral control (PBC) is one of the important components in the Theory of Planned Behaviour, which indicates the extent to which individuals feel able to act, including whistleblowing. Research shows that high PBC increases an individual's intention to report unethical acts. However, religiosity may be a moderating factor in this relationship, providing additional insight into how individual values and beliefs influence decisions to act. PBC serves to influence whistleblowing intentions in different ways depending on an individual's religiosity. When individuals feel that they have control over the situation and have support to report offenses, they are more likely to do so. Research (Mustafida, 2020) showed that strong PBC significantly increases the intention to whistleblowing, especially when individuals feel they have access to safe reporting channels and support from the organization.

However, religiosity may strengthen or moderate this relationship. Individuals with high religiosity often have strong moral values that encourage them to act ethically, which may strengthen the influence of PBC on whistleblowing intentions. Research by (Okafor et al., 2020) shows that religiosity can increase individuals' confidence in their ability to report untruths without facing negative consequences. In other words, religiosity provides a strong moral framework and can increase individuals' confidence in whistleblowing actions. However, on the other hand, in some contexts, religiosity can create tension if an individual's religious values conflict with the decision to report offenses. For example, if an individual

believes that reporting wrongdoing will create conflict or disharmony within their religious community, this may reduce the positive influence of PBC. Research by (Clyde & Tjahjono, 2021) suggests that in situations where there is a conflict between religious values and the act of whistleblowing, PBC may not be sufficient to encourage individuals to report wrong doing.

Therefore, it is important to consider how PBC and religiosity interact in a particular way. The results of this study are not in line with research conducted (Karlina et al., 2021) that shows that religiosity can moderate the perception of behavioral control on one's intention to decide to do whistleblowing.

### **The Effect of Organizational Commitment on Intention to Commit Whistleblowing Moderated by Religiosity**

The results of hypothesis testing (H6) show that religiosity can moderate the relationship between organizational commitment and intention to whistleblowing. The effect of organizational commitment on whistleblowing moderated by religiosity has a path coefficient of 0.175. This effect has a probability value (p-value) of 0.002 <0.05, meaning that organizational commitment significantly affects whistleblowing moderated by religiosity on the State Civil Apparatus in the Government of Medan. Organizational commitment is an important factor influencing an individual's intention to whistleblower. Individuals highly committed to an organization tend to feel more responsible for protecting its integrity and may be more likely to report unethical acts. However, religiosity can be a moderating factor in this relationship, influencing how much organizational commitment impacts the intention to report violations. Research by (Ningsih et al., 2024) shows that high organizational commitment can increase whistleblowing intentions, especially when individuals feel such actions align with the organization's values. Employees who believe their organization values ethics and transparency are more likely to report violations. However, religiosity can strengthen or weaken this effect, depending on the context of the values held by the individual.

Religiosity often carries strong moral values, strengthening an individual's sense of responsibility to act ethically. Research by (Mansor, Ariff, Ngah, & Hashim, 2022) found that religious individuals tend to have more positive views of whistleblowing, strengthening the relationship between organizational commitment and intention to report. In this context, religiosity may serve as a reinforcer, where individuals who are committed to the organization and have strong religious values feel more empowered to report violations they see. However, religiosity may be a barrier if individuals feel that whistleblowing goes against social norms or religious values. Research by (Sari & Wasi, 2022) suggests that in some contexts, individuals may feel a tension between their commitment to the organization and their religious values that encourage them to maintain harmony in the community. This may reduce their intention to report violations, even if they are highly committed to the organization. This study's results align with research conducted by (Jayanti et al., 2021) that religiosity can moderate the relationship between organizational commitment and one's intention to whistleblowing.

## **CONCLUSION**

Based on the analysis that has been done, the results show that attitudes, perceptions of control, and organizational commitment affect the intention to whistleblower in the Government of Medan, and religiosity can moderate the influence of attitudes, perceptions of behavioral control, and organizational commitment on this intention the intention to



whistleblower. Based on the analysis of the research results and discussion in this study, the researcher can give the following: Organizations need to organize ethics training programs that emphasize the importance of whistleblowing and build positive attitudes towards the action. Education that links whistleblowing with religious and ethical values can improve individual attitudes and strengthen the intention to report. It is necessary to create a supportive environment where employees feel that they have support from coworkers and superiors, which can increase perceived control. Social support can also serve as a motivator for individuals to report violations. Organizations should provide safe and anonymous reporting channels. This will give employees confidence in reporting violations, especially for those with high religious values who may feel pressured in whistleblowing situations. Building an organizational culture that supports ethical values and transparency can increase organizational commitment. When employees feel bound to the organization's ethical values, they are likelier to have a positive attitude toward whistleblowing. Furthermore, Integrating relevant religious values into organizational policies can help individuals with high religiosity feel more comfortable and motivated to report violations. This can create a bond between personal and professional values. Further research is expected to use different research methods, such as direct interviews with respondents to reflect answers to actual conditions. Further research is expected to expand the research object to other organizations implementing a whistleblowing system, such as State-Owned Enterprises. Further research is expected to add or use other variables influencing the intention to carry out whistleblowing actions, such as organizational support, professional commitment, and ethical dilemmas. Further research using the religiosity variable needs to refine the indicators to be more specific so they can be generalized.

The limitation of the research is that it was only conducted in one of the local governments, namely the Government of Medan, so it is only sometimes appropriate if it is generalized. The data collection method in this study uses a questionnaire so that the respondents' answers cannot be controlled with certainty whether the answers are honest or not. The distribution of questionnaires was carried out at the beginning of the year when employees were very busy, so the time and return of the questionnaire took quite a long time.

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