To Speak Up or Stay Silent? A Multilevel Analysis of Whistleblowing Intentions in Professional Accounting

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Abstract

Fraud poses a persistent risk to all organisations, prompting many to adopt whistleblowing systems as a key preventive mechanism. Guided by attribution theory, this study examines how individual attitudes, organisational commitment, and communal culture jointly shape whistleblowing intentions. Using a positivist, quantitative design, we surveyed 200 employees drawn from the Faculty of Economics and Business at Udayana University and the Bali Provincial Ministry of Religious Affairs. Structural equation modelling indicates that attitude ($\beta = 0.453$, $p < 0.001$), organisational commitment ($\beta = 0.406$, $p < 0.001$), and communal culture ($\beta = 0.808$, $p < 0.001$) each exert a positive, significant influence on the intention to report wrongdoing. Collectively, these factors explain 74.9 per cent of the variance in whistleblowing intentions ($R^2 = 0.749$; Adjusted $R^2 = 0.745$). The findings suggest that public institutions can reinforce fraud-reporting mechanisms by cultivating favourable employee attitudes, deepening organisational commitment, and aligning whistleblowing policies with local cultural norms. More broadly, the results confirm attribution theory's premise that both internal dispositions and external contexts drive ethical reporting behaviour, offering a foundation for more effective fraud-prevention strategies.

Keywords: whistleblowing system, intention, anti-fraud

Introduction

According to the Association of Certified Fraud Examiners (ACFE) Indonesia (2019), no organization is entirely immune to the risk of fraud. Every two years, the ACFE conducts a global survey on occupational fraud and abuse, known as the Report to the Nations (RTTN), which serves as a critical resource for professionals seeking to understand and address fraudulent activity. In the context of Indonesia—where corruption remains a significant concern—gaining a comprehensive understanding of the types and prevalence of fraud is particularly important. The survey identifies corruption as the most common form of fraud in Indonesia, accounting for 64.4% of cases, followed by the misuse of state and corporate assets at 28.9%, and financial statement fraud at 6.7% (Association of Certified Fraud Examiners Indonesia, 2019).

The province of Bali is not exempt from fraudulent activity or unethical behavior, despite the Bali Provincial Government receiving the highest recognition from Indonesia's Corruption Eradication Commission (Komisi Pemberantasan Korupsi, KPK) in the Integrity Assessment Survey (SPI) (BPBD, 2022). While this recognition reflects commendable efforts in promoting integrity and preventing corruption, it does not ensure immunity from fraudulent practices across all sectors. Persistent challenges in both public and private institutions highlight that achievements in corruption prevention do not equate to the complete eradication of fraud within society.

One of the persistent challenges in mitigating fraudulent practices, despite various prevention efforts, lies in the complexity of bureaucratic systems and the weakness of internal controls in certain sectors. A lack of transparency and a permissive culture toward corrupt behavior often hinders effective detection and enforcement. Moreover, conflicts of interest and external pressures further complicate adherence to sound governance principles. These conditions highlight the urgent need for mechanisms that not only detect fraud but also safeguard individuals who report unethical conduct.

In this regard, the implementation of a comprehensive anti-fraud strategy is essential to reinforce Indonesia's fraud prevention and enforcement systems. A particularly effective measure involves enhancing public participation and improving oversight through a transparent and secure reporting framework. Anonymity and legal protection for whistleblowers are critical features of such systems, encouraging individuals to report fraudulent activities without fear of retaliation. The whistleblowing mechanism developed by the National Committee on Governance Policy (KNKG) serves as a foundational instrument in promoting ethical conduct and reducing fraud.

Given these considerations, it is imperative to evaluate Indonesia's current fraud management framework in a comprehensive manner. Such an assessment should examine the regulatory landscape, the effectiveness of monitoring systems, and the level of public engagement in detecting and reporting misconduct. Additionally, the study should identify barriers to policy implementation, including cultural resistance, weak law enforcement, and conflicts of interest within various sectors. The findings can inform the development of a more integrated and contextually appropriate anti-fraud strategy, responsive to Indonesia's socio-economic and political environment.

The KNKG's whistleblowing system represents a central component of Indonesia's anti-fraud efforts, aiming to foster both employee and public involvement in exposing fraudulent behavior through a secure and trustworthy reporting mechanism. This system not only functions as an early detection tool but also provides vital protection for whistleblowers against intimidation and retaliation. As noted by Sari et al, (2023), high whistleblowing intentions among internal auditors suggest that such systems are functioning effectively within organizations, thereby supporting the broader goals of this study. Furthermore, the adoption of whistleblowing systems aligns with the principles of corporate governance, which emphasize transparency, accountability, and stakeholder protection as pillars of organizational integrity.

Corporate governance is defined as the framework of rules, processes, and structures used to guide and control corporate entities in pursuit of sustainable value creation and accountability. According to the Indonesia National Committee for Governance Policy (2021), the primary objective of corporate governance is to ensure the efficient generation of corporate value and long-term shareholder wealth, while

addressing the interests of a broad set of stakeholders. This includes shareholders, creditors, employees, customers, suppliers, regulators, the general public, and local communities.

Institutions such as the Organisation for Economic Co-operation and Development (OECD), the Association of Certified Fraud Examiners (ACFE), and the Global Economic Crime Survey (GECS) have all emphasized the effectiveness of whistleblowing systems in promoting ethical corporate behavior and ensuring compliance with governance standards (KNKG, 2008). The ACFE (2019) further identifies whistleblower reports as the most prevalent method for uncovering fraudulent activity, reinforcing the critical role of such mechanisms in organizational integrity and fraud prevention.

Whistleblowing is defined as the disclosure of misconduct, unlawful acts, or unethical behavior that may harm an organization or its stakeholders. Typically, such disclosures are made by employees or organizational leaders to external authorities or institutions capable of initiating corrective action. These reports are generally made confidentially and are expected to be carried out in good faith, without malicious intent or personal grievances (KNKG, 2008).

Organizations have increasingly adopted whistleblowing systems as a strategic tool for fraud prevention. Research by Castellani & Nuralisa (2022) supports this view, finding that whistleblowing mechanisms can effectively reduce fraudulent practices. Similarly, Riyanto & Arifin (2022) report a significant positive relationship between whistleblowing systems and fraud prevention in the public sector, positioning such systems as a key element in safeguarding organizational integrity. Wardoyo, et al. (2022) also highlight the preventive function of whistleblowing systems in curbing unethical behavior.

The intention to blow the whistle—defined as an individual's readiness to report misconduct—is central to the effectiveness of these systems. According to Ajzen (2005), behavioral intention reflects the motivational factors that influence a specific behavior. In the context of whistleblowing, this refers to an individual's state of readiness or commitment to report wrongdoing within the organization (Aurila & Narulitasari, 2022). This intention is shaped by both internal motivations, such as moral beliefs, and external influences, such as organizational culture and legal protections.

Intention to whistleblow plays a critical role in determining whether unethical behavior is reported. It is driven by personal values, perceptions of legal and organizational support, and the perceived risks and benefits of disclosure. Without a strong intention, even the most well-designed reporting systems may be underutilized due to fear of retaliation or negative consequences. Therefore, fostering a supportive environment is crucial to empowering individuals to act on their ethical concerns.

Understanding the formation of whistleblowing intentions requires consideration of psychological and social influences. Attribution theory, first proposed by Heider (1958), offers a useful framework by examining how individuals assign causality to events and behaviors. This theory suggests that people interpret misconduct based on both internal dispositions and external circumstances. Applying this approach allows for a nuanced analysis of how individuals perceive violations and decide whether to report them.

This study employs attribution theory to examine the internal and external factors that influence whistleblowing intentions. Internally, personal characteristics such as ethical values, organizational commitment, and attitudes toward wrongdoing shape how

individuals respond to observed misconduct. For instance, individuals with strong moral convictions and a sense of responsibility are more likely to report unethical actions, whereas those with conflicting loyalties or fear of reprisal may remain silent.

Externally, the broader environment—including organizational culture, social norms, and formal policies—can either facilitate or inhibit whistleblowing behavior. A culture that values transparency and accountability, supported by clear reporting procedures and legal safeguards, is more likely to foster a willingness to report. Conversely, environments characterized by fear of retaliation or ambiguous ethical expectations may suppress such behavior.

Research by Near & Miceli (1985) underscores that individuals are more inclined to report wrongdoing when they perceive their organization as just and ethical. Support from colleagues and clearly communicated whistleblowing policies further reinforce this intention. However, perceived negative consequences, such as damaged reputations or strained relationships, often serve as deterrents. Therefore, creating a secure and encouraging environment is essential to translating whistleblowing intentions into action.

To gain a comprehensive understanding of whistleblowing behavior, it is necessary to explore the dynamic interaction between internal and external factors. Internal factors include ethical beliefs, attitudes, and individual readiness to act, while external factors encompass cultural context, peer influence, and institutional safeguards. A clear ethical climate, coupled with visible support for whistleblowers, enhances the likelihood of reporting unethical conduct.

By analyzing how these elements interact, organizations can design more effective strategies to promote ethical behavior and transparency. Implementing policies that reinforce trust, ensure confidentiality, and protect whistleblowers from retaliation is essential. Ultimately, encouraging whistleblowing through balanced internal motivation and external support contributes to a more accountable and ethically resilient organizational environment.

Attitude, organizational commitment, and community culture are key variables in understanding whistleblowing intention, given their significant influence on individual behavior. Attitude reflects an individual's psychological disposition, encompassing beliefs and perceptions toward whistleblowing, particularly when facing ethical dilemmas. Organizational commitment represents the emotional attachment and sense of loyalty that motivate individuals to act in the organization’s best interests, including by reporting misconduct. Community culture, meanwhile, shapes ethical perception through prevailing social norms and values. In the Balinese context, the philosophy of Tat Twam Asi, which emphasizes empathy and interconnectedness, plays a central role in shaping moral behavior. By examining these three dimensions, this study aims to provide a more comprehensive understanding of how internal and external forces influence the intention to whistleblow.

Attitudes significantly shape an individual’s intention to engage in whistleblowing, as they reflect evaluative beliefs about specific behaviors. According to Ajzen (2005), attitudes are formed through beliefs about the likely outcomes of a behavior and one’s evaluation of those outcomes. In the context of whistleblowing, a positive attitude may encourage individuals to report wrongdoing, even in the face of personal risk. Alleyne, et al. (2019) argue that attitudes develop through experience and learning, and are affected by one's expectations of the consequences. Thus, individuals who perceive

whistleblowing as morally right and socially beneficial are more inclined to act. Research by Aurila & Narulitasari (2022) and Ariansyah & Andhaniwati (2021) confirms that attitude positively influences whistleblowing intention. However, Wiranita (2019) presents a contrasting view, suggesting no significant relationship between attitude and intention.
H_1: Attitude has a positive effect on whistleblowing intention.

Organizational commitment also plays a crucial role in influencing whistleblowing behavior. Individuals with strong emotional and moral ties to their organization are more likely to act in ways that protect and support it. Mowday et al., (1979) describe organizational commitment as the extent to which individuals identify with and are involved in their organization, characterized by belief in organizational values, a willingness to contribute, and a desire to remain part of the organization. Employees who are highly committed are more likely to report unethical practices as a means of safeguarding institutional integrity. Supporting this perspective, Putri, et al. (2022) found a positive relationship between organizational commitment and whistleblowing intention. However, studies by Indahsari (2018) and Agustiani & Hasibuan (2020) suggest that this relationship may not always hold, indicating the need to further explore contextual or moderating factors.
H_2: Organizational commitment has a positive effect on whistleblowing intention.

External cultural influences, particularly community values, also shape whistleblowing behavior. Culture serves as a framework through which individuals interpret and respond to ethical situations. In Bali, the deeply embedded moral philosophy of Tat Twam Asi, which translates to "I am you and you are me," promotes a sense of ethical responsibility grounded in empathy and mutual respect (Wariati, 2016). This philosophy aligns with the moral foundation of whistleblowing, which is rooted in concern for collective well-being. Unlike organizational culture, which is typically acquired later in professional life, community cultural values are instilled from an early age through familial and social interaction, making them potentially more influential in guiding behavior.

The moral teachings of Tat Twam Asi emphasize that harming others is equivalent to harming oneself, which discourages unethical actions and may encourage individuals to speak out against wrongdoing. Aulia, et al. (2019) support this view, noting that organizational culture, including values such as Tat Twam Asi, can positively influence whistleblowing intention. By focusing on community culture as an external determinant, this study addresses a gap in the literature, proposing that values shaped by societal norms may have a stronger and more persistent impact on whistleblowing behavior than those shaped solely by organizational affiliation.
H_3: Community culture has a positive effect on whistleblowing intention.

This study is conducted in the Province of Bali, where the issue of fraud remains a concern despite notable achievements in public integrity. The Faculty of Economics and Business at Udayana University and the Regional Office of the Ministry of Religious Affairs in Bali were selected as research sites due to their recognition as recipients of the Corruption-Free Zone (Wilayah Bebas dari Korupsi—WBK) and Clean and Serving Bureaucratic Zone (Wilayah Birokrasi Bersih dan Melayani—WBBM) awards. These institutions offer a relevant setting to explore whistleblowing in environments officially acknowledged for integrity.

Furthermore, this study addresses inconsistencies in prior findings regarding the antecedents of whistleblowing intention and introduces Tat Twam Asi as a novel cultural factor influencing ethical decision-making. By situating whistleblowing within a collectivist cultural context, this research contrasts with the individualistic assumptions often embedded in whistleblowing system (WBS) designs. This dual perspective offers new insights into how local cultural values interact with institutional mechanisms, thereby contributing to a more culturally informed understanding of whistleblowing behavior in non-Western settings. Accordingly, this study examines the effects of attitude, organizational commitment, and community culture on whistleblowing intention within government institutions in Bali recognized for their commitment to clean governance.

Research Method

This study adopts a quantitative research method grounded in the positivist paradigm. According to Bougie & Sekaran (2020), quantitative research involves systematic investigation using structured methodologies derived from the principles of positivism. These methods are used to examine defined populations or samples through the collection of data using standardized instruments, followed by statistical analysis. The primary aim of positivist research is to test predefined hypotheses. The positivist philosophy rests on several foundational assumptions: that reality, phenomena, and symptoms are classifiable, relatively stable, concrete, observable, measurable, and that relationships among them are causal in nature.

The research focuses on the Province of Bali, selected based on both institutional achievements and cultural significance. Government agencies in Bali have consistently demonstrated a strong commitment to integrity, as reflected in various national recognitions. For instance, the Faculty of Economics and Business at Udayana University received the Corruption-Free Zone (Zona Integritas Wilayah Bebas dari Korupsi—ZI WBK) award from the Ministry of Education, Culture, Research, and Technology in both 2023 and 2024. Similarly, the Ministry of Religious Affairs of Bali Province was consecutively awarded the WBK and Clean Bureaucratic Area Serving (Wilayah Birokrasi Bersih dan Melayani—WBBM) designations from 2018 through 2024. Additionally, Bali's unique cultural heritage, particularly the local wisdom embodied in Tat Twam Asi, offers a culturally embedded framework for understanding ethical behavior, including whistleblowing.

In research design, the population refers to the broader group of individuals or entities possessing specific attributes of interest to the researcher (Bougie & Sekaran, 2020). Based on the selected context—institutions that have received WBK and WBBM recognition and are embedded in local cultural values—the study's population comprises employees and lecturers from the Faculty of Economics and Business, Udayana University, and the Ministry of Religious Affairs of Bali Province.

Given the impracticality of surveying the entire population due to time and resource constraints, a sample was selected. Bougie and Sekaran (2020) define a sample as a subset of the population that adequately represents its characteristics. The appropriate sample size was determined using the formula proposed by Krejcie & Morgan (1970), ensuring statistical validity and representativeness.

Respondents were selected using a probability sampling technique known as proportionate stratified random sampling. In this method, the population is divided into

homogeneous subgroups or strata based on specific characteristics, and a sample is drawn from each stratum proportionally to its representation in the overall population. This technique ensures that each subgroup is adequately represented in the sample, enhancing the generalizability of the findings. The calculation of the sample size is presented in Table 1 below.

Table 1. Sample

No.	Respondents	Total
1.	Lecturer	79
2.	FEB Employee	56
3.	Religious Staff	65
Total		200

Source: Processed Data, 2025

This study utilizes both quantitative and qualitative data. Quantitative data are numerical in nature and involve measurable units, allowing for statistical analysis. In contrast, qualitative data consist of non-numeric information, capturing the characteristics or attributes of phenomena that cannot be quantified (Bougie & Sekaran, 2020).

Data were collected from both primary and secondary sources. Primary data refer to information obtained directly from original sources for specific research objectives, typically collected through instruments such as questionnaires. These data are newly generated and have not been previously analyzed. Secondary data, on the other hand, comprise information previously collected and recorded by other parties. These may include institutional records, literature reviews, prior research, and empirical studies relevant to the research problem (Bougie & Sekaran, 2020).

Measurement of the study variables is based on validated indicators from prior research. Attitude is assessed using the framework developed by Alleyne et al., (2019), which includes the following indicators: prevention of harm to the organization, control of unethical behavior, advancement of the public interest, fulfillment of employee duties, and moral appropriateness. Organizational commitment is measured using indicators adapted from Meyer et al. (1993), which include: desire to spend one's career in the organization, identification with organizational problems, willingness to remain a member, difficulty in leaving the organization, perceived obligation to stay, and the perception that leaving would be inappropriate even if personally advantageous.

Community culture is measured using indicators derived from (Wariati, 2016), focusing on the elimination of individual ego and the principle of non-discrimination. These indicators reflect the communal values embedded in Balinese cultural philosophy, particularly those aligned with ethical behavior in organizational contexts.

Whistleblowing intention is measured using indicators from Alleyne et al., (2019), which include both internal and external reporting behaviors: reporting to the appropriate person within the organization, using internal reporting channels, informing upper management or one's direct supervisor, reporting to external authorities, using external reporting channels, providing information to outside agencies, and informing the public.

Primary data were collected through a structured questionnaire. As defined by Bougie & Sekaran (2020), a questionnaire is a data collection instrument composed of a series of systematically organized questions designed to obtain relevant information from

respondents. It is particularly effective when the researcher has a clear understanding of the variables to be measured and the types of responses anticipated. The questionnaire facilitated the collection of both quantitative (numerical) and qualitative (descriptive) data.

To analyze the relationship between the variables, this study employs multiple linear regression analysis. This statistical technique is used to model the linear relationship between a dependent variable and two or more independent variables (Ghozali, 2021). It enables researchers to estimate the individual effect of each independent variable on the dependent variable and to predict the dependent variable's value based on known values of the predictors. By applying this method, the study aims to assess the relative contribution of attitude, organizational commitment, and community culture to whistleblowing intention.

Hypothesis testing is conducted using a multiple linear regression model, expressed in the following equation:

$$Y = \alpha + \beta1.X1 + \beta2.X2 + \beta3.X3 + e \quad \text{.....(1)}$$

Where:

Y	= Intention to Whistleblowing
α	= Constant Value
β1, β2, β3	= Independent variable regression coefficient
X1	= Attitude
X2	= Organisational Commitment
X3	= Community Culture
e	= error

Hypothesis testing in this study was conducted using the t-test to evaluate the individual effect of each independent variable on the dependent variable. This test determines whether a statistically significant relationship exists between an independent variable and the dependent variable. If the significance value (p-value) is less than the predetermined threshold (typically 0.05), the independent variable is considered to have a significant influence on the dependent variable.

In addition to the t-test, the study employs the coefficient of determination (R^2) to measure the explanatory power of the regression model. R^2 indicates the proportion of variance in the dependent variable that can be explained by the set of independent variables. The value of R^2 ranges from 0 to 1, with values closer to 1 suggesting a higher level of explanatory power and a stronger predictive capability of the model. Conversely, a low R^2 implies that the model may not sufficiently capture the variability in the dependent variable, indicating the potential need to incorporate additional variables or refine the model specification to enhance its predictive accuracy.

Result and Discussion

This study utilizes descriptive statistics to characterize the data without intending to draw conclusions. The results of descriptive statistics can be seen in Table 2.

Table 2. Descriptive Statistics

Variables	N	Min	Max	Mean	Std	Variance
Attitude	200	25	35	30.39	1.703	2.901
Organisational Commitment	200	30	42	36.75	2.851	8.126

Community Culture	200	10	14	12.39	1.286	1.655
Whistleblowing Intention	200	43	55	49.09	2.528	6.390

Source: Data Processed, 2025

Based on the results presented in Table 2, the attitude variable has a mean score of 30.39, which is close to the maximum possible score of 35. This suggests that respondents generally exhibit positive attitudes toward whistleblowing. The standard deviation of 1.703, which is relatively small in relation to the mean, indicates low variability and a high degree of consistency in responses. Similarly, the variance of 2.901 reflects a low level of data dispersion.

The organizational commitment variable shows a mean of 36.75, approaching the maximum value of 42. This indicates a high level of organizational commitment among respondents. The standard deviation of 2.851, being lower than the mean, suggests a relatively uniform distribution of responses. The corresponding variance of 8.126 indicates a moderate level of variability in perceived organizational commitment.

For the community culture variable, the mean value is 12.39 out of a possible 14, signifying that respondents perceive their community culture as highly positive. The standard deviation of 1.286 confirms a low variation in responses, supported by the variance value of 1.655, indicating that the data are relatively homogeneous.

The whistleblowing intention variable has a mean score of 49.09, close to the maximum value of 55. This demonstrates that respondents report a high intention to engage in whistleblowing. The standard deviation of 2.528 and a variance of 6.390 indicate a fairly consistent distribution of responses, with minimal dispersion.

The analysis suggests that respondents demonstrate positive attitudes, strong organizational commitment, and perceive a supportive community culture. High average scores for organizational commitment and whistleblowing intention reflect not only emotional attachment to the organization but also a willingness to report unethical behavior. This is particularly significant, as strong commitment can foster a transparent and accountable work environment. Furthermore, a positive community culture appears to reinforce whistleblowing intention, as supportive social norms encourage ethical behavior for the collective good. Therefore, it is essential for organizations to sustain and cultivate positive attitudes, strengthen employee commitment, and promote a culture that values ethical conduct. These efforts will enhance whistleblowing intentions and contribute to the early detection and prevention of future violations

Table 3. Analysis of Multiple Linear Regression

Model	Coefficients	t	Sig.
(Constant)	10.384	4.677	0.000
Attitude	0.453	7.587	0.000
Organisational Commitment	0.406	9.098	0.000
Community Culture	0.808	7.914	0.000
R Square	0.749		
Adjusted R Square	0.745		
F Statistics	194.688		
Significance of F Test	0.000		

Source: Data Processed, 2025

The validity test confirms that all items in the questionnaire demonstrate an acceptable level of validity, ensuring the appropriateness of the research instrument. The results indicate a significance value of 0.00 for each item, which is below the conventional threshold of 0.05. This suggests that all items are statistically valid and effectively measure the intended constructs. Consequently, the data obtained from these instruments are deemed suitable for further analysis, having satisfied the validity standards required for empirical research.

In addition to validity, the reliability of the instrument was assessed using the Cronbach's Alpha coefficient, which evaluates the internal consistency of the questionnaire items. The test yielded a Cronbach's Alpha value of 0.747, exceeding the commonly accepted minimum threshold of 0.60. This result indicates a satisfactory level of reliability, suggesting that the instrument consistently measures the variables of interest. High reliability enhances the credibility of the findings by ensuring that the responses are stable and replicable over time.

To confirm the suitability of the data for regression analysis, classical assumption tests were performed. The normality test produced a significance value of 0.076, which exceeds the 0.05 threshold, indicating that the data are normally distributed and meet the assumption of normality. The multicollinearity test yielded a minimum Variance Inflation Factor (VIF) value of 1.263, well within acceptable limits, suggesting no problematic correlation among the independent variables. Furthermore, the heteroscedasticity test revealed no evidence of heteroscedasticity, as the smallest significance value was 0.507, also above 0.05. These results collectively confirm that the regression model satisfies the classical assumptions and is statistically appropriate for further analysis.

The model's overall feasibility was assessed using an F-test, the results of which are presented in Table 3. The F-statistic value of 194.688, with a significance level of 0.000, falls below the 0.05 threshold, indicating that the regression model is statistically significant. This means that, collectively, the independent variables—attitude, organizational commitment, and community culture—have a meaningful impact on the dependent variable. Therefore, the model is suitable for interpreting the relationships among the studied variables.

Moreover, the coefficient of determination (Adjusted R^2) further supports the model's explanatory power. The R^2 value of 0.749 indicates that approximately 74.9% of the variance in the dependent variable (Y) is explained by the three independent variables: attitude (X_1), organizational commitment (X_2), and community culture (X_3). The remaining 25.1% is attributable to other factors not included in this model. These findings suggest that the chosen variables play a significant role in shaping whistleblowing intention, and that the model possesses a high degree of explanatory reliability.

Based on the results presented in Table 3, the following regression equation is derived:

$$Y = 10.384 + 0.453\ X1 + 0.406\ X2 + 0.808\ X3 + e \quad \ldots\ldots (2)$$

The regression analysis results indicate a constant value (α) of 10.384. This implies that when all independent variables—attitude (X_1), organizational commitment (X_2), and community culture (X_3)—are held at zero, the predicted value of the dependent variable (Y), whistleblowing intention, is 10.384. The attitude variable (X_1) has a regression coefficient of 0.453, indicating a positive relationship with the dependent variable. This

means that, holding other variables constant, a one-unit increase in attitude is associated with a 0.453 increase in whistleblowing intention.

Similarly, the organizational commitment variable (X_2) has a coefficient of 0.406, suggesting that each one-unit increase in organizational commitment corresponds to a 0.406 increase in whistleblowing intention, assuming other variables are constant. The community culture variable (X_3) has the highest coefficient at 0.808, indicating a strong positive influence. A one-unit increase in community culture is associated with a 0.808 increase in the dependent variable, controlling for the other predictors.

The first hypothesis (H1) posits that attitude positively influences whistleblowing intention. The results support this hypothesis, with a coefficient of 0.453 and a significance value of 0.000 ($p < 0.05$). Therefore, H_1 is accepted, confirming that individuals with more positive attitudes toward whistleblowing are more likely to engage in such behavior. This finding aligns with previous studies by Ariansyah & Andhaniwati (2021), Aurila & Narulitasari (2022), Alleyne, et al,. (2019), Indahsari (2018), which all report a significant positive relationship between attitude and whistleblowing intention. These results also reinforce the role of internal psychological factors in shaping ethical behavior, as outlined by attribution theory.

The second hypothesis (H_2) suggests that organizational commitment positively affects whistleblowing intention. The analysis reveals a regression coefficient of 0.406 and a significance value of 0.000 ($p < 0.05$), confirming the hypothesis. This suggests that higher levels of organizational commitment enhance the likelihood of employees reporting wrongdoing for the benefit of the organization. This result is consistent with studies by Putri, et al ,. (2022) and Khairunnisa & Novianti (2017), which similarly found that organizational commitment fosters whistleblowing behavior. These findings further support attribution theory by emphasizing the role of external organizational factors in influencing ethical decisions.

The third hypothesis (H_3) asserts that community culture has a positive impact on whistleblowing intention. The results confirm this relationship, with a regression coefficient of 0.808 and a significance value of 0.000 ($p < 0.05$). These findings indicate that supportive community norms—particularly those that value ethical conduct—can significantly increase individuals' willingness to report misconduct. This is consistent with previous research by Aulia, et al. (2019) and Finandari & Wijayanto (2017), which found that cultural values embedded in communities or organizations positively influence whistleblowing behavior. In line with attribution theory, these results highlight the importance of external social and cultural environments in shaping ethical intentions.

Lastly, all three hypotheses are supported, suggesting that attitude, organizational commitment, and community culture significantly influence whistleblowing intention. These findings provide empirical support for the use of attribution theory in understanding the interplay between internal and external factors in ethical decision-making.

Conclusion

This study demonstrates that individual attitudes, organizational commitment, and community culture significantly influence whistleblowing intention. The results confirm a positive relationship between each of the three independent variables and an individual's likelihood of reporting unethical behavior or fraud.

Specifically, the regression analysis reveals that attitude has a positive and significant effect on whistleblowing intention, with a coefficient of 0.453. This indicates that individuals with more favorable attitudes toward whistleblowing are more inclined to report misconduct. Likewise, organizational commitment exerts a positive influence, as evidenced by a regression coefficient of 0.406. This suggests that individuals who feel a stronger emotional and moral attachment to their organization are more willing to report wrongdoing in order to protect its integrity. Community culture was found to have the most substantial impact, with a regression coefficient of 0.808, indicating that social norms and shared ethical values significantly encourage whistleblowing behavior. Collectively, these findings underscore the importance of both internal (attitudinal and emotional) and external (cultural) factors in shaping whistleblowing intentions.

The results suggest that efforts to strengthen whistleblowing should adopt a multidimensional approach, addressing individual moral attitudes, enhancing employee commitment, and fostering ethical norms at the community level. This integrated perspective can contribute to improving transparency, reinforcing accountability, and supporting fraud prevention within organizations.

Despite these contributions, the study has several limitations. First, the research was conducted within a specific institutional context, which may limit the generalizability of the findings. The unique characteristics of the sampled institutions—including their governance structure, leadership practices, and internal culture—may not reflect those of other government agencies or organizations, particularly those in different sectors or regions. Variations in transparency practices, ethical policies, and institutional support across organizations could significantly influence whistleblowing behavior, warranting caution in applying these results to other settings.

Second, the influence of regional or institutional cultural differences presents an additional limitation. Cultural norms and expectations vary widely across organizational and national contexts and can significantly shape individuals' willingness to report misconduct. For instance, in hierarchical cultures that emphasize deference to authority, employees may be more reluctant to whistleblow compared to those in environments that promote ethical openness and accountability. This study does not fully account for such variations, which could affect the broader applicability of its conclusions.

Moreover, while attribution theory provides a useful framework for interpreting the findings, the study does not fully explore the dynamic interactions between internal and external factors. The decision to report unethical behavior is often shaped by a complex interplay between personal values, organizational commitment, social expectations, and institutional support. A more in-depth investigation into these interdependencies could offer richer insights into how individuals assess ethical dilemmas and weigh the risks of whistleblowing. Future research would benefit from employing qualitative methods, cross-cultural analyses, or longitudinal designs to capture these complexities more effectively.

To build on the present study, future research should examine whistleblowing behavior across a broader range of organizational and cultural contexts. This includes exploring how individual attitudes, organizational commitment, and community culture interact in different institutional environments. Qualitative approaches could be employed to gain deeper insight into the motivations and barriers to whistleblowing. Additionally, future studies should aim to develop a more comprehensive theoretical

model by incorporating additional variables such as situational, psychological, and contextual factors.

Expanding the measurement instruments to include more nuanced and culturally specific indicators of attitude, commitment, and community culture would also enhance the depth and relevance of future research. Applying alternative theoretical frameworks—such as the Theory of Planned Behavior or motivation-based models—could further enrich our understanding of the factors influencing whistleblowing intentions. Through these avenues, future research can provide a more holistic and contextually grounded understanding of whistleblowing as an ethical and organizational phenomenon.

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