

The Effect of Internal Organization Factor and Legal Protection on User Intention of Whistleblowing System with Internal Control as Moderation Variable

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Abstract— This research aims to analyze the influence of perceived organizational support, commitment to the organization, locus of control and law enforcement on whistleblowing intentions with internal control as a moderating variable. The sample for this research was the university academic community who live in Semarang, Central Java, Indonesia, totaling 246 people. This study investigates the motivations of university whistleblowers with the notion that as establishments are required to uphold sound governance practices, colleges ought to be free from fraud. Apart from that, research related to whistleblowing and legal protection moderated by internal control systems at universities is still underrepresented in Indonesia, so this moderation model is the originality of this research. The results of this study show that while organizational commitment, organizational support, and law enforcement have little impact on whistleblower intentions, locus of control does. The impact of legal protection on the desire to come out as a whistleblower may be mitigated by the internal control system. However, the impact of organizational commitment, support, and locus of control on the desire to become a whistleblower cannot be mitigated by the internal control system.

Keywords— internal control, law protection, locus of control, whistleblowing intention, organization condition

I. INTRODUCTION

Whistleblowers who speak out about violations in general are taking a big risk for

themselves. These risks include loss of income and career opportunities and even imprisonment [1]. An effective whistleblower protection system requires commitment and accountability from institutional leaders. This can be a more proactive prevention program than other organizational defenses. This program requires more specific policies, accountability and treatment programs [2]. The violation reporting system as an internal company instrument is used as a tool for preventing and detecting compliance violations [3]. Internal auditors in their organizations have the duty and responsibility to create systems and tools that can be used to prevent and detect errors and violations in the company. However, this role is often difficult to carry out, especially in relation to making ethical decisions regarding actions regarding various reports from whistleblowers [4]. The role of a whistleblower in an organization is very important because it is able to reveal various violations committed by important people in the organization that have not been accessible to various existing control systems. This has led several institutions in Indonesia tasked with controlling and finding violations to develop online whistleblower reporting systems, such as the Corruption Eradication Commission and the Goods and Services Procurement Policy Agency. According to study conducted by the Association of Certified Fraud Examiners (ACFE) Indonesia, internal business fraud costs organizations, on average, 5% of their annual revenue. The survey results show that the most common method of detecting fraud is

through a whistleblowing hotline, with the main source of reporting coming from internal employees. The SEC in its 2020 annual report to Congress stated that approximately 68% of award recipients to date are insiders or former insiders of companies involved in organizational changes of control [5].

In higher education, fraud that needs to be uncovered is fraud in the management of funds, including fraud in the procurement of goods and services and the realization of operational budgets[6]. The essence of manipulation itself is a condition of violation that involves someone or several people committing a mistake [7], [8]. Larger and more centralized types of manipulation involve the use of non-rational means that influence the judgment of important decision makers in the organization[9].

Good and correct governance must be applied to universities as a component to maintain quality and prevent violations, but it is not uncommon for various misuses of assets to occur, there are purchase discounts that are not reported, vendor selection is not independent, not going through the correct tender process, violations of procedures, delays in preparation. financial statements. Research related to whistleblowing and legal protection moderated by internal control systems in higher education is still rare, this is the originality of this research. Reporting violations is an important instrument for an organization and society to encourage and enforce moral standards. Whistleblowing systems are an important mechanism for preventing and detecting organizational fraud[1]. Employees' intentions and actions to reveal fraud that they know about are increasingly developing due to the encouragement of commitment and integrity to the organization which is high and security is guaranteed [6].

Whistleblowing in higher education is also driven by the loyalty of the academic community to their campus. Apart from that, there is also a high sense of ownership towards higher education, seeking progress, goodness and health of the institution that

oversees higher education. The high level of whistle blower action also reflects the enthusiasm of members to achieve the university's vision and mission as well as the process of internalizing the values of integrity. However, despite the fact that employees are protected as whistleblowers, Boaheng and Arku [10] discovered that this has not been able to promote an efficient mechanism for reporting violations. Sometimes employees, students, or outside parties who discover violations do not report their findings because the reported person has a close relationship with the university leadership and if it is reported, it is the reporting party who will be subject to sanctions.

This paper aims to analyze the influence of organizational support, commitment to the organization, locus of control, law enforcement on whistleblowing intentions with internal control as moderation. This research is an extension of Hastuti's (1997) research by adding legal protection variables and moderating the influence of the independent variable on the dependent. Internal control as a moderating variable on the determinants of whistleblower intentions was investigated further because there was a gap in the results of various previous studies. Internal control as company control is a moderating variable because companies that have good internal control will create a good climate in the organization.

The whistleblowing system has four elements that must be considered, namely (1). The party reporting, (2) violations or actions that are not in accordance with ethics, morals, and rules (3) the authorized party receives the complaint or report and follows up on it (4). Reporting mechanism [3]. A whistleblowing system is a procedure for using an information technology-based system to report infractions, illegal activities, or immoral acts carried out by organization members against parties inside the organization or other parties outside the organization [11], [12]. Becoming a whistleblower carries risks because of the possibility of receiving physical and psychological threats, both direct and

indirect, from certain parties who commit violations. So, with a technology-based whistleblowing system, the reporter's data can be kept secure and confidential. The whistleblowing system can also be equipped with a legal protection system for reporting, so that there will be no threats that will cause the reporter to feel afraid and be forced not to provide testimony regarding the violations they report. [13].

According to the Theory of Planned Behavior, three things influence a person's intention to behave: (1) attitude towards a behavior. Attitude reflects an individual's reaction to a condition, and this reflects the individual's readiness to act or behave. The actions an individual will take depend on their attitude towards an event or behavior and evaluating it to then carry it out or not carry it out. (2) Subjective norm factor which refers to society's and individual's acceptance of a behavior. Individual behavior will be carried out if the behavior is accepted by the important people in their life and by the society where the individual lives. (3) Perceived behavioral control. Perceived behavioral control is an assessment of whether a behavior is carried out well or not. This assessment is an individual's control over his behavior based on consideration of his internal and external factors.

Internal factors include will, skills, beliefs and desire to act, while external factors originate from outside the person or from their surroundings. Perception of behavioral control shows how someone understands that the behavior they exhibit is the result of their control.

This research uses elements from both the outside and the inside that influence academic institutions' intentions to report misbehavior. Legal protection and organizational support are examples of external influences, whereas internal elements include internal locus of control and organizational commitment. The internal control system variable is another moderating variable included in this study.

This research uses internal and external factors that influence whistleblowing intentions in educational institutions. Internal

factors include internal locus of control and organizational commitment, while external factors include organizational support and legal protection. This research also uses the internal control system variable as a moderating variable.

Figure 1 shows the research model, which will be explained as follows in the research hypothesis:

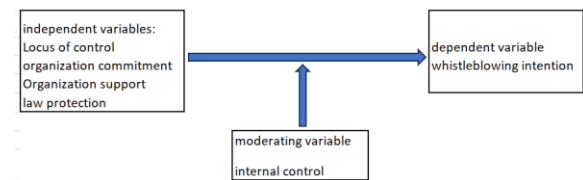


Figure 1. Research model

An individual's belief regarding the outcome of an action depending on what he does is generally referred to as locus of control, often also defined as an individual's belief in his ability to control his destiny. Individuals with a strong internal locus of control have the belief that the events that occur in their lives, whether success or failure, are determined by their own abilities and efforts. Meanwhile, individuals who have an external locus of control believe that the events they experience in their lives, whether success or failure, are determined more by more powerful external parties [14]. Based on the explanation above, it can be concluded that Locus of control is an individual's belief regarding the results of his actions depending on what he does [12]. According to the fundamental idea of internal locus of control, people are more likely to initiate whistleblowing when they believe the steps taken are appropriate to stop violations from happening again. Individuals who have an internal locus of control will be able to control what happens around them [15], [16]. When individuals who have a strong internal locus of control see illegal actions occurring within the organization, they feel they must be able to control the situation and report the violation through whistleblowing or to the authorities who follow up on the report. There is a strong urge within him to take steps to prevent violations and unethical actions. Based on this

explanation, the following hypothesis is formulated:

H1: Internal locus of control has a positive effect on whistleblowing intentions.

Organizational commitment has 3 dimensions, namely affective commitment, continuous commitment, and normative commitment [17]. Commitment is a spontaneous and organic process that develops through an individual's relationship with an organization. Normative commitment is an employee's commitment to remain loyal to their organization [18]. Normative commitment (NC) refers to a mindset of obligation by employees to remain in their organization [19]. Employees who remain in an organization consider correctly and morally whether to remain in the organization. A highly committed individual will be more aware of the organization's objectives and long-term viability. Organizational commitment reflects the level of employee loyalty to the company or organization [20]. Alleyne [21] demonstrates how organizational commitment influences whistleblowing intentions in a favorable way. Oh et al [22] found that employees who were willing to report errors in software projects showed strong organizational commitment. Individuals with strong organizational commitment are generally employees who have worked in the organization for a long time, so they will try to maintain the organization's reputation and avoid actions that violate the law [16], [23]. The hypothesis formulation created is as follows:

H2: organization commitment has a positive effect on whistleblowing intentions.

Theories related to organizational support are used to determine the readiness of organizations to appreciate increased employee efforts and socio-emotional needs [24], [25]. In understanding employee organizational behavior, it is important to look at it from the employee's own perspective [24]. Employees who have a

strong commitment to their work organization have a reciprocal relationship that goes beyond formal responsibilities towards each other [26]. The aim of developing an organization's human resources is to develop and maintain an organization's workforce to be able to compete domestically and abroad. Perceived organizational support involves a sense of pride in the organization where they work and the hope of receiving appreciation from the organization for the performance achieved, especially in integrity, honesty, and transparency. Apart from that, it also cares about employee welfare and provides important tools that employees use to achieve organizational goals [27]. Committed workers give businesses significant competitive benefits, such as increased productivity and less staff turnover. High productivity reflects the company has invested substantially in encouraging employee involvement and commitment [26]

Ceva [28] found that employees will report violations if the organization provides support to employees to act appropriately. Employees who report receive varying legal protection depending on the applicable law [29]. Forms of organizational support for employees who disclose violations can be derived through organizational values. Organizational culture is developed to convey the values of ethical behavior and zero tolerance for violations. Dalton [30] states that a whistleblower will bear the personal costs of inconvenience and fear of retribution from the offender when he or she reports the violation. According to empirical research, those who report infractions typically bring legal action against those who violate the law, believing that this would lead to a better result because the legislation's application is so narrow. [31]. Based on the explanation above, a hypothesis is formulated:

H3: the perception of organizational support has a positive effect on whistleblowing intentions.

Ikbal [32] Stated that the guarantee of protection for journalists in disclosing violations they encounter is supported by

Salmond's theory of legal protection. Oelrich [33] stated that it was created to integrate, organize and coordinate the interests of society. Law can also be used to protect the interests of certain parties by placing restrictions and giving special treatment to the interests of other parties. The results of experimental research [32] show that by providing guaranteed protection for whistleblowers, there are various variables that have a significant influence on the strength of an individual's intention to become a whistleblower. Shonhadji [34] stated that whistleblowing is prone to risks and ethical dilemmas in practice. It is not easy for members of an organization to become whistleblowers. Whistleblowing intentions are a form of ethical practice. The reporter and the perpetrator are in the same environment, so psychological and structural power relations in daily activities can trigger ethical dilemmas for both the reporter and those who have the authority to follow up on existing reports. In implementing the violation reporting system, it gives the reporter the option to choose a channel to reveal fraud or corruption that he knows about and analyze the employee's position in the organization as well as analyze the type of violation committed [33]. Based on this explanation, the hypothesis is formulated as follows:

H4: Legal protection has a positive effect on whistleblowing intentions.

Fathiyah [35] Fathiyah [43] found that a good company internal control system is one of the aspects that guarantees the value of integrity and honesty. This can provide conditions for employees to believe that integrity is upheld in the organization where they work. These conditions also provide confidence that ethics and policies are created to make the organization run effectively and efficiently. Employees also feel safe because their human rights are well protected, which can encourage increased individual commitment to the institution. This belief will increase employees' willingness to report incidents that are detrimental to the institution. Employees also believe that their

welfare will be guaranteed because of the protection of company assets. Understanding a good control system will encourage people within the organization who have a good locus of control to increase their willingness to report events that are detrimental to the institution. Employees with a strong internal LOC who work in an organization that has a strong internal control system will try to prevent violations that are detrimental to the organization. Then this will encourage internal personnel to report if they find violations.

Nawawi [36] concluded that reporting fraud was impacted by the internal control system. Because they have the ability to influence one another, this is done to prevent mistakes and fraud in the institutional setting [37]. This explanation leads to the formulation of the hypothesis, which is as follows:

H5: Perceptions of internal control strengthen the influence of locus of control on whistleblowing intention.

The internal control system is an integral process that was started by the organization to ensure that management policies are obeyed, company operations run effectively and efficiently, as well as guaranteed asset security [38]. Internal control is a tool for management to provide adequate certainty in achieving organizational goals. Taufik [39] proves that internal control has a positive impact in preventing fraud. The implementation of effective internal control systems is very useful to support the internal personal commitment of the organization in preventing fraud. This is an internal control system with both hard control and soft control aspects that are applied to prevent fraud. Control that is applied systemically such as the separation of tasks and transaction authorization is applied to avoid opportunities for fraud, while controlling behavior applied through good ethical values can prevent fraud [40]. Internal control will be able to moderate the effect of organizational commitment on the intention to become a whistleblower. Based on this explanation, the hypothesis is formulated as follows:

H6: Perceptions of internal control strengthen the influence of organization commitment on whistleblowing intention.

An effective internal control system is a quality management pillar and can have an impact on increasing company performance [41], [42]. The dynamics of quality education development, one of which is measured by the quality of higher education management in providing up to date learning guarantees. Internal governance and control can positively affect institutional quality by institutionalizing practices, policies, and procedures that allow fraud to be detected and also a few errors [43], [44]. Internal control will be a strength for institutions and individuals in higher education to maintain and foster their integrity. If there is a violation, the person in higher education will report through the appropriate reporting system mechanism. Based on this explanation, the hypothesis is formulated as follows:

H7: Perceptions of internal control strengthen the organization's support on whistleblowing intention.

The first step for someone who will involve themselves in the whistleblowing process is the decision whether to disclose information or not. This decision is influenced by situational factors, personnel, and organizational circumstances [3], [45]. In Indonesia, the implementation of the whistleblowing system in institutions is still voluntary. Many organizations create whistleblowing systems because they believe that this is the most effective way to reveal violations. The need to implement a whistleblowing system in companies is not solely for the sake of complying with applicable laws and regulations. Laws relevant to whistleblowing vary from country to country. Mechanisms in organizations and responses and community expectations are needed to ensure that whistleblowing is implemented in the public sector, especially in universities. Organizational factors include management responses that are conducive to

reporting [46], [47]. Whistleblowing intentions also become stronger when there is legal protection that the reporter will receive [48]. With legal protection combined with good internal controls that emphasize integrity, the academic community's desire to report known or encountered violations and fraud becomes stronger. Based on this explanation, the hypothesis is formulated as follows:

H8: Perceptions of internal control strengthen the legal protection on whistleblowing intention.

II. METHOD

A. POPULATION AND SAMPLE

The population in this research is the entire academic community consisting of students, education staff and lecturers at the Faculty of Economics and Business at universities who live in the city of Semarang, Central Java. The research sample was determined using the following criteria: (1). Willing to be a respondent (2). Understand the whistleblowing system. 253 consenting participants from 14 Semarang institutions were selected for the study using a purposive sampling procedure. This study employed primary data, which was collected through the use of the Google Form methodology to distribute questionnaires to participants. Multiple regression testing using SPSS is used in quantitative analysis of data. A thorough testing procedure was followed, which included testing for data reliability, validity, and applicability as well as testing for classical assumptions, model matching, coefficient of determination, and hypothesis. The multiple regression model tested in this study is as follows:

$$IWB = a + b_1LOC + b_2OC + b_3OS + b_4LP + b_5LOC*IC + b_6OC*IC + b_7OS*IC + b_8LP*IC + e \quad (1)$$

B. DATA ANALYSIS

Quantitative research model testing was used to test the influence of 4 independent variables on the dependent variable and 1 moderating variable. Data was collected by

distributing questionnaires to respondents. The collected data will be tested with stage (1). Data validity testing was carried out using the Pearson product moment correlation test and reliability testing using Cronbach Alpha. (2). Multicollinearity, autocorrelation, heteroscedasticity, and normalcy are among the classical assumption tests. The Kolmogorov Smirnov test is used in the normalcy test. The purpose of the multicollinearity test is to determine whether the independent variables in the regression model have a correlation that might lead to different outcomes. When many or all of the variables that describe the regression model have a perfect linear connection, this is referred to as multicollinearity. $VIF < 10$ is used to test multicollinearity between independent variables. The autocorrelation test looks for a relationship between the independent variables for period t and period $t-1$ (prior to this one) in the linear regression model, while the heteroscedasticity test determines whether the test in the regression model displays variance values that differ between one observation and another [49]. (4). testing the fit model using the F test (5). Testing the ability of the independent variable to explain variations in the dependent variable with adjusted R^2 (6). Hypothesis testing using SPSS multiple regression t-test.

III. RESULTS AND DISCUSSION

A validity test was conducted to ascertain the degree of validity of the instrument (questionnaire) utilized to gather data. The test was conducted by comparing the total score for each variable with the response score provided by the respondent; the correlation results are then compared with the critical value at a significance level of 0.05. The degree to which the instrument adheres to the description of the variables it measures will be indicated by its high or low validity.

Meanwhile, the reliability test measures the consistency of scores achieved in various studies at different times. A high value indicates that the question items on the variable measuring questionnaire are reliable.

Table 1. Validity and Reliability of Variables

Variable	No of Items	Cronbach's Alpha Value
WB	10	0.878
LOC	5	0.852
OC	8	0.808
OS	5	0.868
LP	11	0.797
IC	11	0.941

SPSS results of validity and reliability test (2023)

C. DESCRIPTIVES STATISTIC

Table 2. Descriptive Statistic Variables

Variable	Theoretical range	Practical range	Mean	Lower	Mid	Higher	Conclusion
WB	10-50	10-50	38.82	23,3	23,3	36.5	high
LOC	5-25	5-25	20.64	5,6	11,6	18,3	high
OC	8-40	8-40	25.57	8,0	16,6	29,3	medium
OS	5-25	5-25	20.64	5,6	11,6	18,3	high
LP	11-55	11-55	43.83	25,6	25,6	40,3	high
IC	11-55	11-55	44.03	25,6	25,6	40,3	high

WB: whistleblowing intention; LOC: Locus of control; OC = organization commitment; OS: organization support; LP :legal protection; IC: internal control

D. CLASSIC ASSUMPTION TESTING

For multiple regression models, classical assumption testing is done as a general procedure. The purpose of this classical assumption test is to confirm that the regression equation derived is impartial, consistent, and reliable in its estimation. Regression testing includes testing for multicollinearity, autocorrelation, heteroscedasticity and normality.

E. NORMALITY TESTING

The normality test is carried out to see whether the residual values are normally distributed. A good regression model is one that has normally distributed residuals. Based on table 3, the normality test results obtained a significant value of 0.18. This value is above 0.05, so it can be concluded that this research model is normal.

Table 3. Normality Test

	Kolmogorov Smirnov		Saphiro Wilk	
	statistic	df	statistic	df
Unstandardized Residual	0.056	2460	0.992	2460

F. MULTICOLLINEARITY TEST

The multicollinearity test is used to see if there is a significant relationship between the independent variables in the multiple linear regression model. If there is a substantial connection between the independent variables, the link between the independent and dependent variables will be disrupted.

Table 4. Multicollinearity Test

Variable	Beta	Tolerance	VIF
LOC	0.097	0,710	1.409
OC	-0.131	0.721	1.386
OS	-0.091	0.621	1.610
LP	0.594	0.216	4.630
IC	-0.164	0.340	2.941

Dependent variable: Abs_Res

Table 4 indicates that the VIF value is less than 10 and the tolerance value is more than 0.1. Therefore, it can be said that multicollinearity does not exist in the regression model used in this investigation.

G. HETEROSCEDASTICITY TEST

The heteroscedasticity test is used to determine whether there are differences between the residues of one observation and another observation. A regression model that meets the requirements is that there is equal variance between the residuals of one observation and another, which is called homoscedasticity.

Table 5. Heteroscedasticity Test

Model	Unstandardized Coefficients	Std Error	Unstandardized Coefficients	t	Sign
Constant	0.204	1.408		0.145	0.885
LOC	0.098	0.073	0.110	1.346	0.179
OC	0.019	0.035	0.039	0.525	0.600
OS	-0.020	0.053	-0.029	-0.384	0.701
LP	0.026	0.036	0.060	0.716	0.475
IC	-0.009	0.029	-0.024	0.310	0.757

Dependent variable: Abs_Res

Table 5 displays the results of the heteroscedasticity test. All variables have a significance value larger than 0.05, indicating that the regression model does not exhibit any heteroscedasticity symptoms.

H. MODEL AND HYPOTHESIS TESTING

Table 6. Fit Model Test^b

Model	R	R Square	adj R Square	Std. Error of the Estimate
1	0.738 ^a	0.544	0.527	4.08209

^a Predictors: (Constant), LP, IC, OC, OS, LOC, LP, IC, OXCIC, ICXLOC, OSXIC

^b Dependent Variable: WB

The statistical model's goodness of fit, as indicated by Table 6, indicates how well the model matches the set of observations. Measures of the goodness of fit often provide an overview of the discrepancy between the model's observed and anticipated values. The customized R2 value has a value of 0.527, or 52.7%, based on Table 6, which indicates how well the model matches the series of data obtained. This value means that variations in whistleblowing actions can be explained by variations in the independent variables studied (locus of control, organizational

commitment, organizational support, legal protection, internal control and moderation), while the remaining 47.3% is determined by variations in values. of the dependent variable. by other variables outside the independent variables of the regression model.

Table 7. ANOVA^b

Model	Sum of Squares	DF	Mean square	F
Regression ^a	4829.780	9	536.642	32.205
Residual	4049.216	243	16.663	
Total	8878.996	252		

^a Predictors: (Constant), LPXIC, OC, OS, LOC, LP, IC, OXCIC, ICXLOC, OSXIC

^b Dependent Variable: WB

Table 7 indicates that the F test result is 32.205 with a significance level of 0.000. This indicates a fit for the research model that was examined in this work. One may forecast dependent factors by using independent variables.

I. HYPOTHESIS TEST

Hypothesis testing is carried out using multiple regression analysis. Here are the results:

Table 8. Coefficients

Model	Unstandardized Coefficients B	Standard Error	Unstandardized Coefficients beta	t	significance
Constant	-1.156	5.773		0.005	0.996
LOC	1.276	0.452	0.614	2.826	0.005***
OC	0.244	0.281	0.216	0.868	0.386
OS	-0.228	0.540	-0.139	0.423	0.672
LP	0.093	0.101	0.093	0.928	0.354
IC	0.249	0.143	0.285	1.739	0.083

ICXL					
OC	-0.014	0.010	-0.502	1.340	0.181
OCCI					
C	-0.004	0.006	-0.226	0.670	0.504
OSXIC	0.003	0.012	0.119	0.261	0.794
LPXIC	0.006	0.002	0.469	3.042	0.003***

+ p < 0.10; * p < 0.05; ** p < 0.01; *** p < 0.001

^a Dependent Variable: LOC, OC, OS, LP, IC, ICXLOC, ICXOC, ICXOS, ICXLP

Acts of fraud that occur in the world of education can come from the employees themselves or even those in power. The act of disclosing violations can have a positive impact on the world of education, because it can maintain the value of integrity and commitment to good institutional governance. There are various considerations in disclosing deviations that are known to the reporter. This research also examines the internal control system as moderation. The internal control system is a condition created by management to control the organization so that it is effective and efficient, complies with management policies and ensures asset security. The conditions of the work environment and the values formed within a person as well as legal protection are factors that can influence the reporter's confidence in reporting violations they encounter. The leadership's wise attitude in providing protection to all employees to always work relying on honesty and integrity is a factor that is considered the key to active reporting.

Locus of control (LOC) has a beta value of 1.276 with a significant value of 0.005. This shows that internal locus of control has a positive effect on the intention to become a whistleblower. According to Favasuli [50], the following factors are used to gauge an individual's internal locus of control: decision-making skills, capacity to alter significant life events, degree of future self-assurance, problem-solving abilities, and involvement in managing daily money.

Internal locus of control is the state in which an individual feels that he has control over the events in his life or that his ability to bear responsibility for such events stems from external factors.

Table 2 shows the locus of control of lecturers, staff and students who are respondents who have high scores so that they are willing to become whistleblowers when there are violations that they know about. To become a whistleblower requires various considerations, not only having a good personality, but environmental conditions and security as well as thinking about one's own fate and the fate of the organization if something bad happens and has a negative impact on promotion for the institution. This finding is consistent with [51] who found that civil servants consider their personal responsibility when they intend to leak secrets. Locus of control has a significant positive effect on the intention not to carry out whistleblowing [52].

With a significant value of 0.386, organizational commitment (Com) has a beta value of 0.244. Thus, there is no relationship between organizational dedication and the intention to come out as a whistleblower. Employees or members of the public who dare to report because of the urge of their conscience to reveal the violations they encounter and uphold the truth. Conscience is the part of the human soul that gives rise to feelings of guilt when opposing and feelings of joy and peace when actions, thoughts and words are in accordance with the value system adopted. The potential for violations can be minimized when employees have a strong sense of conscience to protect them. Meanwhile, courage describes the desire and ability of individuals in an organization to reveal what is not true that they encounter in the organization. Unfortunately, the results of this research show that the individual's active role in the organization, strong belief in their abilities and individual acceptance of the organization's goals and values do not influence the intention to become a whistleblower. Based on table 2, the respondents' commitment is in the medium

range, this shows that the respondents' commitment to the university where they work is not very strong, while their intention to become a whistleblower is high. This hypothesis was rejected because the respondents used more of their time to carry out their main tasks as lecturers, students or educational staff, so it is very possible that they did not know if there were violations that had occurred. Apart from that, there is also the possibility of apathy and fear of the risks faced by becoming a whistleblower. The results of this study are not consistent with Alleyne [21] and Hayati [53] but consistent with Sihombing [54], Ahmad [55], Aliyah [56] and Mesmer-Magnus [45].

With a significant value of 0.672, organizational support (support) has a beta of -0.228. This demonstrates that organizational support has no impact on the intentions behind whistleblowing. In this study, "organizational support" refers to the encouragement provided by an organization to academics who wish to come out as whistleblowers. This encouragement might take the shape of moral support, safety protection, or secrecy preservation via a procedure the organization has set up. Support like this is needed so that whistleblowers feel safe and protected. However, based on the results of hypothesis testing, this support has not been able to encourage the academic community's intention to report violations they encounter, whether ethical, academic, or financial. Descriptive statistics of organizational support are in a medium position. This shows that from respondents' observations, the organization has not provided optimal support. The academic community does not want to become a whistleblower because the organizational conditions are deemed to provide insufficient safety for whistleblowers. They feel that it would be a waste of time and energy when they must give testimony. Conceptually, management should organizationally encourage employees to comply with the provisions made by the organization and voluntarily avoid prohibited behavior. Organizational leaders create various

regulations and policies that can regulate a number of human resource management practices to create conditions that support work and reflect compliance with existing codes of ethics, so that the resulting performance is in line with the values developed. Employee reactions to these practices determine their level engagement and commitment [26]. Miceli [57] confirmed that employees' observation of organizational misconduct is associated with low organizational support and low perceived fairness of their reporting system. According to Morrison [58], employees are impacted by the issue of silence in businesses because it makes them feel undervalued by their employers. Employee behavior and disposition will be impacted by this view, which will result in low levels of commitment and trust within the workforce.

The findings of the investigation on the impact of legal protection beliefs on the inclination to become a whistleblower show a beta value of 0.093 and a significance value of 0.354. The findings of the test on the relationship between the intention to become a whistleblower and the changing perception of legal protection indicate that there is no discernible relationship between the two. Legal protection occurs in organizations that instill the values of truth and justice and are oriented towards preventing violations. This will be effective if it is supported by a resolution system that is independent and protected and free from retaliation from the reported party. To create an adequate protection system, a strong whistleblowing system is needed that is able to protect whistleblowers and also emphasizes leadership commitment.[2]. The hypothesis about the influence of legal protection on whistleblower intentions was rejected because the whistleblowing system that was created did not fully guarantee legal protection for whistleblowers, existing laws and regulations were still general for witnesses, whistleblowers, and victims. Even though the average score for legal protection is in a high position, there is not yet a completely unified understanding and

perspective of law enforcement officials in providing protection to whistleblowers, collective agreements are only at the top level, and have not been socialized at the lower or regional levels. Providing protection for whistleblowers is not optimal. This is because judges still ignore recommendations from law enforcement officials regarding a person's status as a whistle blower [59].

J. RELATIONSHIP BETWEEN INDEPENDENT VARIABLES AND DEPENDENT VARIABLES WITH INTERNAL CONTROL AS A MODERATING VARIABLE

The internal control system does not moderate the influence of locus of control on whistleblower intentions, according to the results of the test of the interaction between the internal control system and locus of control on whistleblower intentions, which had a beta value of -0.014 and a significance value of 0.181. The degree of control someone feels over their own actions is referred to as their "locus of control." An individual may possess either an external or internal locus of control [60]. Individuals who have a strong internal locus of control believe they have considerable influence over their actions, and they are also more inclined to accept accountability for their actions. For instance, I studied a lot and performed well on my examinations. A person with a strong external locus of control, on the other hand, believes that luck or other influences determine their actions. For those with a strong internal locus of control, their internal commitment alone is enough to encourage them to report violations they encounter, while there is no external locus of control to report them. Therefore, the condition of having a high internal or external locus of control does not consider whether there is an internal control system. infractions that it comes across.

The interaction of the internal control system with organizational commitment has a t test value of -0.004 with a significance value of 0.504, meaning that the interaction of the internal control system with organizational

commitment has no effect on whistleblowing intentions. Internal control systems are created within organizations to manage the risks faced by the organization. Depending on the type and level of risk, an organization may consider (1) Avoiding a particular risk by not starting or stopping activities that give rise to the risk; (2). taking additional risks to obtain higher rewards by undertaking riskier activities or lowering the level of internal control; (3). to control the risk by eliminating its source, changing its probability, or changing the nature, magnitude, or duration of its consequences; (4). to share risks by ensuring risks, which is also considered control; or (5). accept the risk by doing nothing other than monitoring changes in risk [61].

In the context of risk management, the involvement of employees who have high commitment is really needed by the organization, however, actions in responding to these risks also depend on the employee's courage in disclosing symptoms, let alone acts of violation that they know about. This decision must be made explicitly and consciously. In this research it turned out to be not supported. This is probably because the intention to become a whistleblower is very personal and uses many considerations that are more personal in nature.

The test results of the interaction of the internal control system with organizational support have a beta value of 0.003 with a significance value of 0.794, meaning that the interaction of the internal control system with organizational support has no effect on whistleblower intentions. There are several goals of managing human behavior in organizations. The main goal is to identify and evaluate the mechanisms that control human relationships and interactions in the workplace. Another goal of organizational behavior involves identifying and maintaining the behavior of people in the organization to create a favorable environment for the survival and progress of the organization [62].

Strong organizational support combined with a strong internal control system also

strengthens the belief of organizational members that the organization is able and willing to support them in learning, provides transparency and reliability so as to increase organizational trust and increase employee willingness to contribute to the organization through increased performance. However, in an effort to report violations, organizational strength is not merely an incentive to want to report violations that occur, often people in the organization need the courage to get out of their comfort zone. This is the possibility that organizational support driven by a good internal control system does not affect reporting violations.

The internal control system and legal protection have an interaction that has a t-test value of 0.006 and a significance value of 0.003, indicating that the interaction has a positive impact on the intention to whistleblower. The findings show that safeguarding whistleblowers is an essential component of a comprehensive anti-corruption strategy that also entails other steps to instill a moral culture in the public and financial sectors. Important elements of the Committee of Experts on the Application of Conventions and Recommendations include a dynamic and depoliticized public management system, an administrative culture with an ethical focus that fights administrative corruption, and qualified and motivated staff (ILO, 2013, paras 224–5, 229, 556–7). Therefore, it appears that both external and internal oversight mechanisms are more effective when they provide for additional checks and balances provided by impartial and independent appeal mechanisms, in addition to being free from undue political and hierarchical pressure, influence, or interference [63]. Protecting whistleblowers is essential to fostering honesty, advancing openness, and identifying infractions. Past examples demonstrate that health and safety issues, fraud, misbehavior, and corruption are more likely to happen in closed institutions. Employees who know about a violation frequently feel pressured to keep quiet out of concern for possible retaliation, for fear of being viewed as going

against the organization's culture, or for fear that the infraction won't be treated seriously. Effective whistleblower protections support employees in "blowing the whistle" about corruption, fraud or misconduct [64]. A strong internal control system will provide equal opportunities for all employees to play a role in creating transparency. This strengthens the variable of legal protection for employees so that the intention to become a whistleblower increases. The feeling of fear of reporting violations disappears, so they can carry out transparency because of the guarantee of a good internal control system.

IV. CONCLUSION

This research examines the influence of locus of control, organizational commitment, organizational support, legal protection on whistleblower intentions. Also testing internal control as a moderating variable on the influence of locus of control, organizational commitment, organizational support, legal protection on the intention to become a whistleblower. Academics believe that when academic and social infractions occur, stepping forward as a whistleblower is not always the best course of action. An individual's intention to become a whistleblower is determined by the academic community's level of faith in their capacity to influence events that happen to them.

According to the research's findings, the intention to become a whistleblower is positively correlated with personality, as measured by locus of control. An individual's inclination to become a whistleblower is unaffected by how they see their workplace, which is represented by organizational commitment, support, and legal protection. However, by including the internal control system as a variable that modifies the impact of the independent variable on the dependent variable, the internal control system can enhance the beneficial effect of legal protection on information-sharing intentions. Generally speaking, colleges have maintained the caliber of education through effective regulatory measures. The control mechanism makes ensuring that students, faculty, and

other staff members behave in a way that aligns with the principles they uphold. Recently, the government's efforts to assess the quality of higher education are not only seen from an academic perspective, but also the value created by the organization through its vision and mission and sustainable higher education governance. The whistleblowing system has not been implemented comprehensively in higher education, but it already exists partially, such as grade transparency, suggestion boxes, and a complaint reception system. This condition can increase understanding in the governance system to develop a comprehensive violation reporting system. It is also hoped that legal protection would be enforced by the academic community, allowing them to report abuses with more boldness and security. This ensures the comfort and safety of the reporter during work. The locus of control-related findings of this study provides credence to the planned behavior theory. An individual's intention to behave determines their conduct. Numerous internal and external influences influence an individual's intentions.

The limitation of this research is that the sample size is not balanced between universities and does not differentiate the responses of students, lecturers, and education staff. Future research on whistleblowing intentions should examine other moderating variables, such as organizational size and gender. Future research can also add independent variables such as attitudes towards fraud, opportunities to commit fraud, and rationalizations for fraud.

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