

Determinants of Employee Whistleblowing Intentions in Indonesia: Applying Theory of Planned Behavior

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Abstract: *This study examines the effect of factors in the theory of planned behavior on whistleblowing intentions, which are moderated by perceived organizational support. This study uses an online survey method with 155 samples of company employees. The research data are analyzed using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) approach, which used a measurement model and a structural model. The result shows that attitude and perceived subjective norms significantly and positively affect whistleblowing intentions. However, perceived behavioral control does not significantly affect whistleblowing intention due to fear of retaliation for the act of fraudulent financial reporting. Furthermore, the result indicates that perceived organizational support strengthens the positive relationship between attitude and perceived subjective norms with whistleblowing intentions. However, it does not have a moderating effect on the relationship of perceived behavioral control with whistleblowing intentions. This result implies that organizational support can encourage employees to enforce organizational rules and ethics. Besides, it shows employees feel valued and cared for in the organization, which has positive implications, namely high commitment to the organization.*

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

Abstrak – *Penelitian ini menguji pengaruh faktor-faktor dalam theory of planned behavior terhadap intensi whistleblowing yang dimoderasi oleh perceived organizational support. Studi ini menggunakan metode survei daring dengan sampel sebanyak 155 karyawan perusahaan. Peneliti menganalisis data menggunakan pendekatan Partial Least Squares-Structural Equation Modelling (PLS-SEM), yaitu menggunakan model pengukuran dan model struktural. Hasil penelitian menunjukkan bahwa attitude dan perceived subjective norms berpengaruh positif terhadap intensi whistleblowing. Sedangkan, perceived behavioral control tidak berpengaruh terhadap intensi whistleblowing dikarenakan ketakutan adanya retaliasi atas tindakan pelaporan kecurangan akuntansi. Selain itu, hasil penelitian menunjukkan bahwa perceived organizational support yang tinggi memperkuat hubungan positif antara attitude dan perceived subjective norms dengan intensi whistleblowing, namun tidak memiliki efek moderasi pada hubungan perceived behavioral control dengan intensi whistleblowing. Hasil ini memberikan implikasi bahwa dukungan organisasi dapat mendorong karyawan dalam penegakan aturan dan etika organisasi. Di samping itu, dukungan organisasi yang tinggi menunjukkan bahwa karyawan merasa dihargai dan dipedulikan*

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di dalam organisasi, sehingga memiliki implikasi positif yaitu komitmen yang tinggi bagi organisasi.

Kata Kunci: *Theory of Planned Behavior, Intensi Whistleblowing, Dukungan Organisasi yang Dirasakan*

1. Introduction

Recently, various frauds are often discussed and are widespread among the public. In an organization, various types of fraud occur, one of which is occupational fraud being the biggest and most common threat (ACFE, 2018). Fraud at work is usually carried out by employees, directors, or employees of the organization itself, which can be said to be an attack from an insider. Therefore, the role of individuals who can be trusted is needed in organizations to protect their assets and resources (ACFE, 2018). Detection of fraud is deemed very important to do, and the role of employees in implementing the whistleblowing system is considered as an appropriate mechanism for controlling and detecting fraud (Bhal and Dadhich, 2011). Whistleblowing is an action to expose illegal, immoral, or illegitimate practices by members of an organization to individuals or institutions that might influence the actions (Near and Miceli, 1985).

Cases of fraud into a global issue often involve accountants as key determinants (whistleblowers). For example, accountants Sherron Watkins and Cynthia Cooper, who was nominated as Persons of the Year in Time 2002, both sequentially acted as whistleblowers in accounting fraud cases at Enron and WorldCom (Brown, Hays, and Stuebs Jr. 2016). Corporate accountants have access to accounting information and have a higher understanding of financial statement fraud than other departments (Brown et al., 2016). It also shows that accountants' role in detecting accounting fraud is crucial (Latan et al., 2018).

The application of the whistleblowing system is also the most debated issue in accounting and ethics because individuals are faced with an ethical dilemma and must consider whether they report or not report fraud in the organization (Teo and Caspersz,

2011; MacGregor and Stuebs, 2014; Brown et al. , 2016). In this case, the accountant is considered to have an essential role in revealing fraud in accounting reporting (as a whistleblower). The small number of studies examining the effect of moderating organizational support (perceived organizational support) on employee intentions in reporting fraud (whistleblowing) is one of the motivations for further research. Besides, previous studies (Alleyne et al., 2015; Latan et al., 2018) only focused on accountants as whistleblowers, whereas in this study, used surveys aimed at all employees in the company.

In the research, Brown et al. (2016) states that understanding the determinants of individual intentions to conduct a whistleblowing system is considered important, especially in the scope of corporate accounting regulations. The effort seems to have become a global spotlight to encourage the implementation of the whistleblowing system by company employees, such as the implementation of the Sarbanes-Oxley Act of 2002 (SOX) and the Dodd-Frank Act of 2010. However, after the regulation began to be applied, some parties consider that the mechanism applied by SOX is not enough to make the whistleblowing system a mandatory or routine activity in the company for several underlying reasons, one of which is the risks that may arise from whistleblowing (Bhal and Dadhich, 2011).

This study uses factors in the theory of planned behavior, namely attitude toward whistleblowing, perceived subjective norms, and perceived behavioral control (Ajzen, 1991), also perceived organizational support as a variable that moderates the relationship between TPB factors and whistleblowing intentions (Alleyne et al., 2015; Latan et al., 2018). Perceived organizational support affects employee perceptions in determining choices to report or not fraud (Alleyne et al., 2015). In the research of Latan et al., (2018) states that fear of retaliation when employees report an act of fraud can be eliminated when the level of support from the organization is high. The main question in this study is whether the factors in the theory of planned behavior affect whistleblowing intentions by being moderated by perceived organizational support.

The purpose of this study is to examine how the factors in TPB have succeeded in becoming the main driver that can stimulate employee intentions to do whistleblowing with organizational support that is felt like a catalyst for the relationship, especially in Indonesia. From data collected in Report to the Nations (2018), Indonesia ranks 6th in most cases of fraud in the Asia-Pacific region after Australia, Cambodia, China, Timor Timur, and Hong Kong with a total of 29 cases (ACFE, 2018). This shows that Indonesia provides a good reason to test the whistleblowing system (Latan et al., 2018).

2. Theoretical Framework and Hypothesis Development

The focus of this study is on the determinants of employee whistleblowing intentions in Indonesia. Whistleblowing intentions are the subjective probabilities of individuals given to the likelihood that they engage in whistleblowing actions (Hunt and Vitell, 1986; Ajzen, 1991; Chiu, 2003; Alleyne et al., 2015). According to the Near and Miceli (1996), the decision of when individuals choose to do whistleblowing affected by (i) the individual's personality traits, (ii) the environment surrounding the individual, and (iii) the fear of retaliation. Other factors that can encourage the whistleblowing intention of an individual are the assessment of whistleblowing, perceived behavioral control, independent commitment, personal responsibility for reporting, and personal cost, with several other moderating factors such as organizational support (Alleyne et al., 2015; Latan et al., 2018).

Whistleblowing intention of each individual is based on a psychological process that is very complex (Brown et al., 2016). TPB is a theory that might represent a theoretical framework in predicting whistleblowing intentions (Park and Blenkinsopp 2009). Besides, previous studies have used TPB to predict other forms of intention to behave ethically and unethically (Winardi, 2013; Alleyne et al., 2015; Brown et al. 2016; Chang et al., 2017; Latan et al., 2018). TPB factors can influence intentions to behave, such as choosing to report or not accounting fraud (Brown et al., 2016). In the study of Brown et al., (2016) explains each factor of TPB, namely: (1) attitude is an assessment of behavior based on beliefs about the consequences resulting from the behavior, (2) perceived behavioral control is based on individual beliefs about

opportunities and resources that support the conduct of behavior, and (3) perceived subjective norms are formed by the perception of social impulses or normative beliefs about the reasons for acceptance of the behavior. The better judgment and subjective norms related to behavior, and the higher the perceived behavioral control, the stronger the intention of individuals to do whistleblowing (Ajzen, 1991).

In organizational support theory, employees increase efforts to help organizations achieve goal congruence if the organization is willing and able to provide great support (Aselage and Eisenberger, 2003). It can also encourage employees to enforce the rules and ethics that apply to the organization (Adebayo, 2005). Kurtessis et al., (2017) states that perceived organizational support depends on individual judgments about whether an action is beneficial or not and whether it is in line with the goals and objectives of the organization or not. When individuals feel that they are highly valued within the organization, they give a high commitment to the organization and act in the interests of the organization (Rhoades and Eisenberger, 2002).

2.1. Attitude Toward Whistleblowing and Whistleblowing Intention

Attitude is defined as a belief in behavior and refers to the extent to which a person has a favorable and unfavorable assessment of the behavior in question (Ajzen, 1991). Another understanding of the study of Brown et al. (2016) that attitude is a person's assessment of behavior that is determined by beliefs about the consequences of the behavior. Individuals who believe that whistleblowing is an action that is acceptable, fair, ethical, and is the right choice to do, these individuals have the intention to become a high whistleblower (Zhang et al., 2009). Individuals with low moral reasoning judgments tend to have low whistleblowing intentions or tend to cover up frauds they know about (Arnold and Ponemon, 1991; Liyanarachchi and Newdick, 2009).

Alleyne et al., (2015) states that an individual's decision to be involved or not in a whistleblowing system is strongly influenced directly by the individual's attitude in assessing whether the whistleblowing action gives an advantage or not for the individual (Latan et al., 2018). The desire to report fraud is higher when whistleblowing also provides high benefits for individuals (Park and Blenkinsopp, 2009; Alleyne et al.,

2015; Latan et al., 2018). The previous studies indicate that there is a positive relationship between attitude toward whistleblowing with whistleblowing intentions, which means the higher the confidence in responding to fraud, the higher the intention to do whistleblowing (Park and Blenkinsopp, 2009; Alleyne et al., 2015; Brown et al., 2016; Latan et al., 2018). So, the first hypothesis state:

H1: Attitude toward whistleblowing on reporting accounting fraud has a positive effect on whistleblowing intentions.

2.2. Perceived Behavioral Control and Whistleblowing Intention

Individuals' decision to be involved in the whistleblowing system depends very much on their understanding of fraud, the moral obligation to report fraud, and the existence of places or institutions that provide fraud reporting services (MacGregor and Stuebs, 2014; Brown et al., 2016). The greater the supporting factors for reporting fraud, the higher the individual's intention to become a whistleblower. Ajzen (1991) categorizes these determinants in behavior control as felt by individuals. The perceived behavioral control in Ajzen (1991) states that individuals have the intention to behave when the individual has full control over the situation at hand, namely in the form of opportunities and resources needed to conduct behavior successfully. Individuals who feel that they do not have sufficient opportunities and resources to produce useful outcomes, especially the problem of fraud observed, tend not to have the intention of whistleblowing (Brown et al., 2016).

Some of the problems faced in behavioral control for whistleblowing by accountants are senior management which is considered unethical and likes to take punitive measures and the absence of a trusted whistleblowing channel (Alleyne et al., 2015). Other factors related to perceived behavioral control are organizational policies and procedures and organizational obstacles that can influence accountants' perceptions to form intentions to report fraud (Brown et al., 2016). Employees who believe that a company adopts high ethics are likely to have high whistleblowing intentions as well. At the same time, accountants are afraid of retaliation, and fears of retaliation from

within the company (low organizational belief) may not have the intention of whistleblowing (Zhang et al., 2009).

The previous studies state that there is a positive relationship between perceived behavioral control (perceived behavioral control) to the intention of conducting whistleblowing by corporate accountants (Park and Blenkinsopp, 2009; Alleyne et al., 2015; Brown et al., 2016; Latan et al., 2016 ., 2018). Therefore, the second hypothesis state:

H2: Perceived behavioral control on reporting accounting fraud has a positive effect on whistleblowing intentions.

2.3. Perceived Subjective Norms and Whistleblowing Intention

Individuals in deciding to involve in a whistleblowing system will be based on an assessment of whether the whistleblowing action is supported in their social environment or not. Near and Miceli (1985) state that whistleblowing function increases when the rules or regulations are passed. The regulation explains that the social environment strongly encourages a whistleblowing system and emphasizes the importance of the presence of a whistleblowing system. Ajzen (1991) states that perceived subjective norms refer to individuals' social pressure to do or not. Employees in forming whistleblowing intentions, they form the perception of norms that are based on social norms and the pressures they might face (Brown et al., 2016). In the perspective of norms, Zhang et al. (2009) found that ethical organizational culture and collective norms would increase the intention of conducting whistleblowing by corporate accountants. Also, a strong ethical environment in the organization is one of the factors triggering the high whistleblowing intentions of accountants (Dalton and Radtke, 2013).

Previous research found that perceived subjective norms by accountants had a positive influence on whistleblowing intentions (Trongmateerut and Sweeney, 2013). Thus, the third hypothesis state:

H3: Perceived subjective norms in reporting accounting fraud have a positive effect on whistleblowing intentions.

2.4. Perceived Organizational Support, Theory of Planned Behavior Factors, and Whistleblowing Intention

Based on organizational support theory proposed by Eisenberger et al., (1990), employees' perceptions about organizations are shaped by the extent to which organizations value contributions and care for their well-being. The greater the organization gives the support to employees, the greater the perceived organizational support (POS) employees to realize the goal congruence within the organization. POS cannot directly encourage an accountant's intention to do whistleblowing, but it is believed that POS, together with factors in TPB can increase the likelihood that accountants have the intention of whistleblowing and choose the channels used (external or internal whistleblowing) (Alleyne et al., 2015).

In the research of Latan et al., (2018) states that accountants are more confident and have more courage to become a whistleblower without fear and worry if the level of POS in the company is high. Accountants assume that fraud is unethical behavior and must be reported, so before deciding to choose the whistleblowing channel used by accountants, consider the presence or absence of POS (Alleyne et al., 2015). In the research Alleyne et al., (2015) also mentioned that in addition to the way accountants respond to fraud, accountants would also consider their behavioral control to deal with organizational pressure with the consideration that when POS in the organization is high, and control behavior is high, accountants will choose internal whistleblowing channel. The better the encouragement of subjective norms in an organization and the high level of POS will increase the intention to do whistleblowing by accountants. So, hypotheses 4a, 4b, and 4c state:

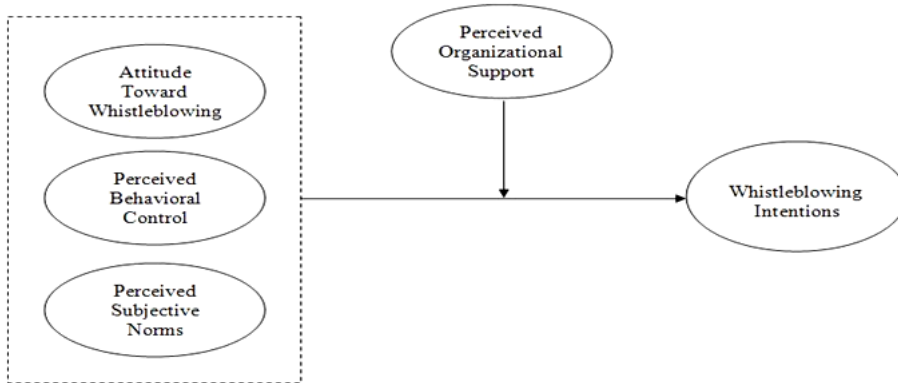
H4a: Attitude toward whistleblowing on reporting accounting fraud has a positive effect on whistleblowing intentions when the level of perceived organizational support is high.

H4b: Perceived behavioral control on reporting accounting fraud has a positive effect on whistleblowing intentions when the level of perceived organizational support is high.

H4c: Perceived subjective norms in reporting accounting fraud have a positive effect on whistleblowing intentions when the level of perceived organizational support is high.

This research can be summarized in the form of a conceptual framework as follows:

Figure 1
Conceptual framework



3. Research Method

This study uses a survey method that is a questionnaire to get data that will be processed and become the results of research findings. Employees who work in the private sector and government are asked to provide their responses in the questionnaire filling link distributed by researchers through online media, such as email, WhatsApp, and Instagram. This study uses a different sample from previous researchers (Alleyne et al., 2015; Latan et al., 2018), namely company employees. Researchers argue that all employees have the same opportunity to become a whistleblower.

3.1. Variable Measurement

Attitude toward whistleblowing. Based on the research instrument (questionnaire) developed by Brown et al., (2016) the evaluation of whistleblowing is the accountant's confidence in responding to fraud in financial reporting, which is profitable or give a loss to the company. This includes support from internal control systems, financial loss prevention, retention of the accounting profession's integrity, job retention, and

maintaining a positive career direction. The assessment of whistleblowing is measured by evaluating individuals of the potential results of the decision to report accounting fraud (for example, reporting fraudulent activities can prevent financial losses) and the importance of the identified results (for example, preventing financial losses for companies is important) using a Likert scale 1-7 (seven points). The two measurements consist of five question items to represent respondents' ratings of whistleblowing. The respondent gives the greater the score explains, the higher the assessment of whistleblowing is.

Perceived Behavioral Control. Perceived behavioral control is measured using instruments that have been developed by Brown et al., (2016), which are determined using two components: control beliefs and the strength of control factors. Control beliefs are concepts regarding an individual's ability to report or barriers to reporting accounting fraud. The items used in the instrument are support or retaliation that may arise from supervisors, senior management, organizations, other professional employees, and the governing board. The power of the control factor represents the perceived possibility that retaliation from each group does occur.

The research instrument's statement illustrates that the lower (higher) the number given by the respondent shows the stronger (less) perceived control. For example, if fear of retaliation from superiors makes reporting of accounting fraud difficult and revenge likely to occur, then the score for perceived behavioral control is high. Next, the researcher must change the score given by the respondent to the opposite. Thus, perceived behavioral control can be calculated using each respondent's confidence beliefs and the likelihood that those beliefs will occur consisting of five question items. Each item is measured on a seven-point Likert scale, i.e., 1 = "strongly disagree" to 7 = "strongly agree".

Perceived Subjective Norms. To measure the perceived subjective norms, this study used instruments developed by Brown et al., (2016). Perception of perceived subjective norms refers to social pressures felt by individuals to do or not do a behavior. The survey items used about subjective norms refer to the procedure of elicitation of

beliefs chosen by respondents. The statements in these items represent individuals in addressing the whistleblowing system, which is likely to affect the intention of respondents to report or not report accounting fraud. Six significant references were subsequently identified by content analysis and selected for inclusion in the survey instrument consisting of shareholders, supervisors, senior management, corporate culture, other professional employees, and the governing board.

Measures in subjective norms use two components, namely: (1) injunctive norms, which are defined as individual perceptions about whether other significant people (six references) think that individuals should or should not do whistleblowing, and (2) individual motivation to comply with norms perceived. For example, if an individual believes that the shareholders are sure to support the reporting of accounting fraud, and the individual is eager to do what the shareholders want. The respondent will give a high score on the item statement given. The researcher uses a seven-point Likert scale (1-7) to measure the perceived subjective norm, which consists of six statement items.

The moderating variable of perceived organizational support is measured using the Eisenberger et al., (1990) scale in the form of eight questionnaire items (Alleyne et al., 2015; Latan et al., 2018). Respondents were asked to describe their organizational systems and provide perceptions about how organizational support was implemented in their respective companies. Respondents must provide answers in the form of a seven-point Likert scale, namely 1 = "strongly disagree," and 7 = "strongly agree". That is, the higher the score given by the respondent, the higher the perceived organizational support in the work environment.

To measure the whistleblowing intentions of employees in reporting accounting fraud, researchers used items that had been developed by Brown et al., (2016). Company employees are positioned to identify and report accounting fraud that they know about. There are 7 statement items in the questionnaire, each using a seven-point Likert scale assessment (1-7). The higher respondents give the score on the questionnaire items, the higher the intention to report accounting fraud (whistleblowing).

3.2. Analysis Method

This study analyzed the data using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) approach. The main purpose of using PLS-SEM is to analyze complex situations where previous data and information are still rarely found (Latan et al., 2018). Besides PLS-SEM is soft modeling, that there are several assumptions such as no need for normality tests, but still maintain quality assumptions such as measurement models (outer models) and structural models (inner models) (Latan et al., 2018).

First, the measurement model (outer model) is used to determine and assess the validity and reliability of each indicator that forms the research construct (Latan and Ghozali, 2013: 13). Validity test on all research variables includes two types, namely convergent validity and discriminant validity. Convergent validity test results are expected to have an outer loading value of more than 0.70 and AVE (Average Variance Extracted) more than 0.50. If both conditions are met, then all items or indicators in the construct are valid. While the discriminant validity test is expected to have a cross-loading value greater than 0.70 for each construct indicator, and the entire cross-loading construct indicator is greater than the cross-loading value of other construct indicators. Data can also be declared reliable, with Cronbach's alpha and composite reliability of more than 0.70. The threshold is based on Latan and Ghozali (2013, 75-77).

Second, an evaluation of the structural model (inner model) is used to assess the quality of the model and test the research hypothesis with the help of the SmartPLS 3 program through the bootstrapping process (bias-corrected and accelerated) with resample 5000 (Latan et al., 2018). In this test, an alternative hypothesis will be accepted if the t-statistic test results show a number greater than 1.96, with a significance level of 5%. The threshold is based on Latan and Ghozali (2013, 80).

4. Results and Discussion

4.1. Descriptive Analysis

The purpose of this study is to examine the influence of the theory of planned behavior factors on whistleblowing intentions with the perceived moderating effect of

organizational support. Researchers used a sample of employees who worked in the private and government sectors. Employee work experience is expected to be one of the factors that drive the perception of how much the employees desire to become a whistleblower. Brown et al. (2016) stated that employees' professional status is one reason they have a low tendency to fear retaliation due to whistleblower actions. This shows a positive relationship between professional status with the intention of whistleblowing by employees (Brown et al., 2016). Respondents completed a total of 155 questionnaires in about one week.

Table 1
Demographic data samples

	Number of Samples	Sample Percentage
Gender		
Male	65	41,94%
Female	90	58,06%
Sector		
Private	108	69,68%
Government/BUMN	47	30,32%
Tenure		
< 5 years	96	61,93%
5-10 years	46	29,68%
> 10 years	13	8,39%

All 155 questionnaires collected were complete and can be analyzed by researchers. This study has a response rate of less than 20%; this is because online surveys have low forcing rates for respondents, so the response rate possessed by this study is quite low. Table 1 gives a statistical description of all respondents in this study. Overall, respondents in this study have a long working tenure in the private sector and government companies. Researchers hope that employees who have a long tenure of work have the courage and can control their behavior to take action whistleblowing. However, long-term work tenure is inevitably less able to dispel employees' fears of retaliation that is felt to occur after whistleblowing.

4.2. *Validity and Reliability Test*

Researchers in testing the hypothesis using the PLS-SEM approach. This study measures employee perceptions regarding whistleblowing actions that are likely to be carried out so that it will be difficult to obtain normally distributed data. Therefore, researchers use the PLS-SEM approach, which has a fairly good performance in measuring data, especially behavioral data (Hussein, 2015). The test tool used by researchers to process research data in SmartPLS 3.0.

There are two stages of testing carried out, namely, the measurement model (outer model) and the structural model (inner model). At the stage of the measurement model, the validity and reliability of each indicator that forms the latent or constructs variable are tested (Latan et al., 2018). Validity test for all indicators and variables includes two types, namely convergent validity, and discriminant validity. Based on the test in the measurement model shows that the results of the convergent validity test are AVE (Average Variance Extracted) value for all variables more than 0.50, and each indicator variable shows an outer loading value of more than 0.70. That is, all items in the latent variable are valid.

The discriminant validity test shows that the cross-loading value is greater than 0.70 for each latent variable indicator. All cross-loading variables are greater than the cross-loading value of other latent variables. The test results show that the research data are stated to be reliable, with Cronbach's alpha and composite reliability of more than 0.70. The threshold is based on Latan and Ghazali (2013, 75-77).

4.3. *Hypotheses Test*

The next stage is the structural model stage. In this stage, the researcher evaluates the quality of the model and tests the research hypothesis. The structural model test results show the corresponding R² and R² values are 0.624 and 0.616, respectively. These results indicate that 62.4% variance of whistleblowing intentions is explained by the three latent variables, namely perceived behavioral control, perceived subjective norms, and attitudes. In comparison, 37.6% is explained by other variables outside the

research model. This research model is categorized in the moderate category based on Latan and Gozhali (2013, 81-83).

H1 predicts a positive relationship between attitude and whistleblowing intentions. Hypothesis test results in Table 2 show that there is a significant positive relationship between attitude and whistleblowing intentions with a statistical t value of 8.490 (> 1.96) and P-value = 0.000, meaning that H1 is supported. Attitude describes the attitude of individual beliefs about actions that are acceptable, ethical, fair, and so on. Employees who believe that accounting fraud is a form of unethical action can encourage them to act as whistleblowers. This shows that whistleblowing intentions become high when employees want the company to avoid accounting fraud, which can cause financial losses for the company. This positive attitude reflects the integrity of employees towards the company and is one form of response that supports the internal control system. The results of this study support previous research (Park and Blenkinsopp, 2009; Trongmateerut and Sweeney, 2013; Alleyne et al., 2015; Brown et al., 2016; Latan et al., 2018) which states that individuals who have an attitude of cheating belief accounting are an act that is unethical and unjust, will have a high whistleblowing intention.

Table 2
Relationship between Variables (Direct Relationship)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STD EV)	P Values	Conclusion
ATT →WB_Intention	0.654	0.648	0.077	8.490	0.000**	H1 supported
PBC → WB_Intention	-0.031	-0.035	0.054	0.572	0.568	H2 not supported
PN → WB_Intention	0.180	0.188	0.076	2.374	0.018**	H3 supported

** Statistically significant at the 0.05 level

H2 proposes a positive relationship between perceived behavioral control and whistleblowing intentions. The results of the hypothesis test shown in Table 2 explain that the statistical t value is 0.572 (<1.96) and P-value = 0.568 which means that there

is no positive and significant relationship between the two variables, so H2 is not supported. These results indicate that the confidence and power of control in individuals to take action whistleblowing cannot increase the intention to report accounting fraud. This is probably caused by the fear and threat of retaliation for whistleblowing actions that come from agencies, superiors, senior management, senior employees, and the legislative board. The perceived behavioral control of employees to act as a whistleblower is lower and is the reason for not supporting the hypothesis in this study.

The results of this study support Mesmer and Viswesvaran (2005), which states that the relationship between retaliation threat and whistleblowing intentions is negative. The intention of whistleblowing decreases when there is a fear of retaliation. Employees decide to take whistleblowing actions if they feel that the opportunity to receive retaliation is low (Mesmer and Viswesvaran, 2005). Liyanarachchi and Newdick (2009) also stated that the possibility of retaliation is very important when the individual decides to do whistleblowing or not. Strong feelings towards the threat of retaliation tend to encourage individuals to make changes in attitude, meaning that attitudes that later shape the intention to report fraud are increasingly missing from employees (Young, 2017). However, the results of this study are inconsistent with previous studies stating that perceived behavioral control is positively and significantly related to whistleblowing intentions (Alleyne et al., 2015; Brown et al., 2016; Latan et al., 2018). Previous research believes that high self-control can encourage the intention to do whistleblowing, and the threat of retaliation cannot directly eliminate the motivation for whistleblowing.

H3 predicts that there is a positive relationship between perceived subjective norms and whistleblowing intentions. Table 2 in hypothesis testing shows that there is a significant positive relationship between the two variables with a t-value of 2,374 (> 1.96) and p-value = 0.018, which means that H3 is supported. Organizational culture and the ethical work environment within a company can encourage individuals to act as whistleblowers. This indicates that employees in companies that uphold anti-corruption culture have high whistleblowing intentions.

This study supports previous research (Trongmateerut and Sweeney, 2013) that subjective norms play an important role in increasing whistleblowing intentions. Trongmateerut and Sweeney (2013) state that subjective norms play a role in influencing attitudes and intentions for whistleblowing in a variety of cultures. In contrast to research conducted by Brown et al., (2016) which states that perceived subjective norms do not encourage individuals to whistleblowing, instead of perceived self-control and attitudes play a more significant role in influencing individual intentions to report accounting fraud. Bandura (2001) states in social cognitive theory that individuals use generally accepted moral and social norms to regulate their behavior. This explains that the stronger subjective norms felt by employees, the stronger the encouragement for them to act as whistleblowers because they believe that cheating is an act that violates social norms.

The POS moderation effect is proposed by researchers on H4a, H4b, and H4c. Researchers predict that strong organizational support for employees strengthens the positive relationship between TPB factors and whistleblowing intentions. The POS moderation effect test in Table 3 shows that POS positively and significantly strengthens the relationship between attitude and perceived subjective norms with whistleblowing intentions, respectively, p -value = 0.043 and 0.024, meaning that the statistical test results provide strong support for hypotheses 4a and 4c. Meanwhile, the effect of POS moderation on the relationship between perceived behavioral control and whistleblowing intentions in Table 3 has a value of p -value = 0.241, which means hypothesis 4b is not supported. This can be motivated by the threat of retaliation that employees may face if they report fraud. So even though the POS in the organization is high, it cannot eliminate the fear of retaliation.

The results of this study support previous research (Alleyne et al., 2015; Jeon, 2017; Latan et al., 2018), which found organizational support makes employees feel that the organization treats them fairly and feels that the organization cares for their existence. This relationship encourages employees to behave that can benefit the

organization in the form of increased intention to report accounting fraud, especially through internal whistleblowing channels (Jeon, 2017).

Table 3
Relationship between Variables (Moderation Relations)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Conclusion
ATT X POS → WB_Intention	-0.085	-0.086	0.049	1.718	0.043**	H4a supported
PBC X POS → WB_Intention	0.115	0.104	0.098	1.175	0.241	H4b not supported
PN X POS → WB_Intention	-0.122	-0.124	0.054	2.267	0.024**	H4c supported

** Statistically significant at the 0.05 level

5. Conclusion, Implication, and Limitation

5.1. Conclusion

This study aims to examine the influence of the theory of planned behavior factors on whistleblowing intentions with the perceived moderating effect of organizational support. The focus of this research is on employees in the private and government sectors. The results showed that attitudes and perceived subjective norms had a positive and significant effect on whistleblowing intentions. Meanwhile, no positive and significant influence was found between perceived behavioral control and whistleblowing intentions. This is because of the fear of retaliation from agencies, superiors, senior management, senior employees, and the regulatory board due to reporting accounting fraud.

This study also examined the effect of perceived organizational support (perceived organizational support) on the influence of TPB factors on whistleblowing intentions. The results showed that the positive relationship between attitudes and subjective norms on whistleblowing intentions was stronger when organizational support felt by employees was high. However, the effect of POS moderation on the relationship between perceived behavioral control and whistleblowing intentions is not significant.

This means that high employee behavior control over accounting fraud reporting actions, although supported by POS, are less able to eliminate the fear of retaliation from various parties within the company.

This research has a theoretical and practical contribution. Theoretically, this study explains that TPB and POS factors in the organizational environment can influence an individual's intention to act as a whistleblower. Based on the study results, one of the three TPB factors did not affect the amount of individual desire to report fraud because fears of the emergence of retaliation caused it. Practically, this study can be used as a basis for organizational or company considerations in making efforts to implement a whistleblowing system on a regular and mandatory basis in organizations to detect fraud. The results showed that the application of POS in the organizational environment could increase the desire of individuals to act as whistleblowers so that it is expected that the amount of accounting fraud in the organization can be reduced.

5.2. Implication and Limitation

This study has two implications. First, full control over the situation at hand in the form of opportunities and resources needed to report accounting fraud (whistleblowing) is not fully followed by the intention to do so. This is due to the emergence of feelings of fear of the threat of retaliation after reporting fraud accounting actions. Retaliation is believed to reduce employee intentions to report fraud. Thus, companies need to provide efforts in mitigating the threat of retaliation that can reduce employee intentions in reporting accounting fraud, for example, providing confidentiality guarantees and security protection for whistleblowers. Second, it provides evidence to the company that organizational support, for example, the organization's concern for employee welfare, is great, can encourage employees to enforce organizational rules and ethics. High organizational support shows that employees feel valued and cared for in the organization so that it has positive implications of high commitment also for the organization.

This study has limitations. First, this research only focuses on the factors that influence whistleblowing intentions and does not further investigate the actual behavior of whistleblowing. This provides future research opportunities to further investigate the actual behavior of whistleblowing. Second, the regulation of factors that influence whistleblowing intentions in this study is only limited to TPB factors and does not include other psychological variables, which may provide different research results. Future studies can use the psychological variables of self-determination and self-regulation to investigate whether these psychological factors can increase intention in reporting accounting fraud. Third, this study uses research instruments from Brown et al. (2016) and Latan et al. (2018), which are translated into Language. This might lead to translation bias, which could affect respondents' understanding of the intentions of the statements in the questionnaire instrument. However, to reduce this risk, researchers have carried out several stages, such as initial testing of the questionnaire, to ensure that translation bias can be minimized. Further research can use these instruments by strengthening the initial examination and adding other instruments to strengthen the construct validity of each research variable. Finally, this research provides insight that individual intentions to behave are shaped by attitudes that are described through factors in Theory Planned of Behavior.

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