

## Whistleblowing System: Do seniors blow less?

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### Abstract

*Fraud has become a pervasive challenge in every country, transcending geographical, cultural, and economic boundaries. To fortify itself against any harmful behavior, such as fraud, an organization has meticulously designed a whistleblowing policy system. Despite the availability of this channel, not all members actively engage in using it to contribute to the overall health of the organization. To address this issue effectively, organizations need to conduct in-depth analyses to identify the specific barriers within their context. Our study responds to such topical issues by observing the role of seniority in motivating organizational members to actively embrace their roles as whistle-blowers. The research specifically examines the role of maturity in influencing individuals to step forward and report wrongdoing within the organization. In doing so, we employed the moderated regressions as a methodological approach, involving 396 employees from eight East Java offices of the Directorate General of Taxation. The study's findings provide empirical support for the notion that positive attitudes toward the use of the whistleblowing system significantly increase members' intention to report instances of wrongdoing. However, the research fails to corroborate the hypothesis that age plays a significant role in influencing people's intention to be whistle-blowers. Considering these results, the implications for organizational governance and policymaking are discussed.*

**Keywords:** Age; Attitude; Harmful Behavior; Public Servant; Whistle-blower Intention; Whistleblowing Policy.

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## INTRODUCTION

Fraud is a cancer that erodes the foundations of economic and institutional integrity, posing a severe threat to the stability and prosperity of nations (Ahmad et al., 2012; Aladwani, 2016; Dimakou, 2015; Nguyen, S. La, Pham et al., 2020; Pappa et al., 2015; Schultz & Harutyunyan, 2015; Ulman, 2014; Yustiarini & Soemardi, 2020). The battle against fraud has become a pervasive challenge in every country, transcending geographical, cultural, and economic boundaries (Agustin et al., 2023; Alao, 2016; Chen, 2019; Ibrani et al., 2019; Irland, 2008; Schultz & Harutyunyan, 2015; Uwuigbe et al., 2019). The ubiquity of fraud underlines the complexity and adaptability of illicit activities, making prevention a daunting task (Skivenes & Trygstad, 2017, 2010). Despite the best efforts of governments, businesses, and law enforcement agencies, eradicating fraud entirely seems an elusive goal.

The unpredictable and elusive nature of fraud further compounds the challenge, as traditional audit methods may not be highly effective in spotting fraudulent activities. Unlike routine financial discrepancies or errors (Wijaya & Suryaningrum, 2021), fraudulent activities often involve intentional deception and manipulation, making them harder to identify through traditional audit methods. Traditional audits typically focus on historical financial data, examining transactions and accounts after they have occurred. Fraud, however, is a forward-looking and adaptive phenomenon. Fraudsters constantly refine their techniques, exploit emerging vulnerabilities, and stay one step ahead of detection efforts. This proactive and ever-changing landscape demands a shift from reactive auditing to more proactive and adaptive strategies. For instance, organizations must continuously enhance their capacity to identify and prevent fraud. This involves the implementation of social control mechanisms and the establishment of a robust whistle-blower structure. As highlighted by Alao (2016) and Uwuigbe et al (2019), the complexity of modern organizational operations and the inherent limitations in internal information necessitate a proactive approach to fraud prevention, such as a whistleblowing system.

According to Chen (2019), the primary objective of whistleblowing is to curb abuse and foster positive impacts on society, organizations, and various sectors. It involves the reporting of any indications of fraud or misconduct within an organization. Recognizing the value of whistleblowing, organizations have instituted whistleblowing policies as a safeguard against unfavorable member behavior. It is acceptable that the existence of a whistleblowing system within an organization is a crucial component of fostering transparency, accountability, and ethical behavior. However, a significant challenge arises when not every member of the organization actively chooses to utilize this mechanism.

Numerous studies have delved into the exploration of factors influencing individuals' intentions to report fraud within organizational settings. These investigations typically analyze variables such as organizational culture, ethical climate, perceived severity of wrongdoing, and fear of retaliation (Agustin et al., 2023; Carson & Prado, 2016; Ibrani et al., 2019; Nuswantara &

Maulidi, 2017; Schultz & Harutyunyan, 2015). However, a notable gap exists in the literature as many of these studies overlook the critical dimension of an individual's positive or negative evaluation of self-performance in the whistleblowing process. We propose that the positive or negative evaluation of self-performance in whistleblowing can significantly impact an individual's decision-making process. This self-evaluation may encompass aspects such as the individual's confidence in their ability to report accurately, the perceived effectiveness of their reporting actions, and the extent to which they believe their efforts contribute to organizational integrity.

Moreover, the effects of the maturity level of an individual on whistleblowing intentions have become another central focus of current research. It becomes the first study of its kind to examine how the maturity of people influences their attitudes and intentions toward reporting misconduct. Maturity, in this context, encompasses a spectrum of psychological and emotional attributes, including emotional intelligence, ethical reasoning, and a sense of responsibility. Preliminary inquiries suggest that individuals with a higher maturity level may exhibit a greater inclination toward recognizing and addressing unethical behavior within their professional spheres. This pioneering study seeks to shed light on the specific dimensions of maturity that contribute most significantly to fostering a whistleblowing mindset at the individual level.

Whistleblowing is a complex ethical dilemma that often involves a significant degree of self-sacrifice on the part of the whistle-blower (Guo, 2015; Irawanto & Novianti, 2020; Lewis & Trygstad, 2009; McGlynn & Richardson, 2014; Suyatno et al., 2017; Wahyuni et al., 2021). While the Kantian Theory emphasizes the importance of steadfastly adhering to moral principles and duties, it may clash with the practical reality of whistleblowing. According to Kantian ethics, an individual has a moral obligation to act in accordance with universal principles, irrespective of personal consequences, 'utilitarianism' (Bouville, 2008). Practically, whistle-blowers, by exposing the truth about internal wrongdoing, often find themselves facing adverse consequences, including professional ostracism, personal threats, and even job loss (Greenwald et al., 2013; Yeoh, 2015). A concept of utilitarianism offers a different perspective on whistleblowing, asserting that the morality of an action is determined by its overall consequences. Utilitarianism, as explained by Bosupeng (2017), posits that an action is ethically justified if it results in the greatest good for the greatest number of people. Therefore, from a utilitarian standpoint, whistleblowing is deemed acceptable if the benefits of exposing wrongdoing within an organization outweigh the potential harm caused by the revelation.

The motivation behind whistleblowing often stems from a deep-seated desire to do what is morally right for the company or organization one works for Ibrani et al. (2019) sheds light on the fact that whistle-blowers are not naive to the potential risks they might encounter when they decide to expose internal misconduct. These risks extend beyond the professional realm and permeate into their social lives and personal well-being. The Model of Planned Behavior, as outlined Ajzen (1991), also offers a comprehensive framework for understanding the determinants of human behavior. Agustin et al. (2023) applied this model to shed light on the factors influencing the reporting of allegations of discrimination in the workplace. In a related vein, Goldman (2001) took a different theoretical approach by combining organizational justice theories with the social processing theory to investigate the circumstances under which workers would be inclined to

report allegations of discrimination. This combination of theories allows for a more comprehensive exploration of the organizational and social factors that may influence an individual's decision to come forward with allegations of discrimination.

Goldman's findings suggest that perceptions of organizational justice, encompassing factors such as fairness in procedures and interpersonal treatment, play a pivotal role in shaping the likelihood of reporting discrimination. This aligns with the social processing theory, which emphasizes the importance of social context in shaping individuals' responses to discriminatory incidents. Understanding the interplay between organizational justice and social processing provides valuable insights into creating workplace environments that encourage reporting and address instances of discrimination effectively. Vadera et al. (2009) added a demographic dimension to this discussion by noting that older employees were more likely to choose to pursue discrimination claims. This observation highlights the importance of considering individual differences and life experiences in understanding the dynamics of reporting discrimination, suggesting that age-related factors may influence the decision-making process.

Kant's ethical perspective (Kant, 1996), as articulated in his work, emphasizes the importance of moral courage and the duty to act in the interest of ethical principles. In the context of nursing, Kant's philosophy finds resonance in the call for nurses to champion whistleblowing rather than stigmatizing those who demonstrate the moral courage to expose unethical practices. This perspective aligns with the broader ethical responsibility that professionals hold toward the well-being of the community they serve. Whistleblowing, in this context, is viewed as an act of moral duty to uphold the principles of transparency and integrity within the healthcare system. Whistleblowing in nursing occurs when a nurse prioritizes the community's interests over organizational concerns, revealing potential misconduct or ethical lapses. Kant's philosophy supports the notion that healthcare professionals, including nurses, have a moral obligation to act as advocates for patients and guardians of ethical standards within their professional realm.

Telling the truth is considered a fundamental principle in Kantian ethics, and honesty becomes a moral duty. According to Kant (1996), truth-telling is not contingent upon personal desires or outcomes but is an intrinsic duty that individuals owe to themselves and to the broader moral community. In these examples, the act of blowing the whistle serves as a moral imperative to maintain justice and fairness. The whistle-blowers, in these instances, are acting as moral agents, upholding universal principles rather than succumbing to personal considerations. The connection between morality and whistleblowing is evident in cultural contexts as well. In China, for instance, research by Hwang et al. (2008) suggests that morality plays a crucial role in predicting an individual's likelihood to become a whistle-blower. This observation aligns with Kantian ethics, emphasizing the significance of moral principles as a guiding force in the decision to expose unethical activities. The findings suggest that in societies where morality is valued, individuals may be more inclined to take on the role of whistle-blowers to uphold ethical standards.

From Kant's ethical perspective (Kant, 1996), we understand when whistleblowing becomes not just morally permissible, but morally required. *Firstly*, the act of whistleblowing is morally

mandated when a product or policy is poised to inflict considerable and severe harm upon the public. This criterion aligns with the Kantian principle of treating individuals as ends in themselves and not merely as means to an end. The duty to protect the well-being of the public takes precedence over loyalty to an organization or individual interests. *Secondly*, the act of whistleblowing becomes morally obligatory when the whistle-blower believes that reporting the concern to an immediate supervisor will be futile. This condition recognizes the importance of effective communication and the expectation that superiors should address legitimate concerns. If it is reasonable to assume that reporting internally will not yield any positive outcome, the whistle-blower is morally justified in seeking alternative avenues. *Thirdly*, the whistle-blower is morally required to act when they have successfully convinced themselves that their perspective on the threat is accurate. This aligns with Kant's emphasis on rationality and the duty to act according to one's own principles. A well-founded belief in the validity of the concern is crucial to the moral justification of whistleblowing. By adhering to these principles, whistle-blowers contribute to the creation of the greatest good for society, aligning with Kantian ethical philosophy.

Based on the above lines of reasoning, the application of Kant's ethical perspective to a whistleblowing system is notably congruent with the concept of attitude toward behavior in the Theory of Planned Behavior. In the Theory of Planned Behavior, attitude toward behavior is a key factor influencing an individual's intention to engage in a specific action. Kantian ethics, with its focus on moral duty and the intrinsic value of truth-telling, inherently shapes individuals' attitudes toward the behavior of whistleblowing. The moral duty to expose unethical practices becomes a fundamental aspect of the individual's ethical stance, influencing their attitude toward engaging in whistleblowing as an ethical act. Individuals influenced by Kantian ethics are likely to view whistleblowing as not just a choice but a moral obligation, thus fostering a more favorable attitude toward engaging in this behavior. As such, whistleblowing is seen as an exercise of individual reason and moral autonomy, where individuals are obligated to act in accordance with their own principles and moral convictions. This aligns with the idea that individuals, guided by reason, should not be mere instruments to an end but should act in ways that uphold moral principles.

One key element in shaping attitudes towards whistleblowing is the ethical framework that individuals adhere to<sup>1</sup>. As previously discussed, those influenced by Kantian ethics may view whistleblowing as a moral obligation, driven by a sense of duty and a commitment to the greater good. On the other hand, individuals subscribing to different ethical perspectives, such as consequentialism or virtue ethics, may weigh the outcomes or personal virtues differently, consequently shaping their attitudes towards whistleblowing in distinct ways.

The decision-making process regarding whistleblowing often initiates with careful consideration of various factors, and a pivotal aspect is the individual's perception of the benefits associated with such disclosure. Positive opinions about the benefits of whistleblowing can play a crucial role in influencing an individual's decision to report misconduct within an organization. These benefits may include upholding ethical standards, protecting the interests of stakeholders, and contributing to the overall integrity of the workplace. Employees with a positive attitude

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<sup>1</sup> Attitude toward behavior refers to an individual's evaluation or inclination to engage in a particular behavior.

toward whistleblowing are more likely to perceive reporting misconduct as a responsible and ethical action. This positive perception is often rooted in a strong moral compass and a genuine concern for the well-being of the organization and its stakeholders. Individuals with such attitudes are more likely to view whistleblowing as upholding organizational values and integrity.

Research grounded in the prosocial behavior theory, as exemplified by the work of Shamsuddin et al. (2015), indicates a positive correlation between key psychological factors and the likelihood of engaging in whistleblowing. The study highlights that factor such as ethics, locus of control, and the impression of whistle-blower intention are all positively correlated. This suggests that individuals with a strong ethical orientation, a sense of personal control over their actions, and a positive perception of the whistle-blower's intent are more likely to participate in whistleblowing activities. This perspective aligns with the idea that whistleblowing transcends personal motivations and serves a greater purpose in maintaining public trust and the ethical fabric of organizations.

Moreover, Jogiyanto (2010) it provides a comprehensive definition of behavioral attitudes, characterizing them as an individual's positive or negative feelings formed in response to observed behavior. Negative attitudes may be linked to apprehensions about potential reprisals, such as retaliation or professional consequences. On the other hand, positive attitudes towards whistleblowing contribute to the cultivation of moral environments, act as a deterrent to criminal activities, and serve to protect the broader interests of society. Studies, including those by Evia et.sl (2022); Huda et al. (2018) have emphasized the significant influence of police officers' opinions on whistleblowing motivations. The perspectives held by law enforcement professionals regarding the practice of whistleblowing, whether it be within their own organization or externally, play a crucial role in shaping their willingness to come forward with information about misconduct.

Therefore, we expect that employees with a favorable attitude toward whistleblowing significantly contribute to creating a workplace climate characterized by transparency, accountability, and integrity. Their willingness to report misconduct reflects a commitment to ethical principles and a recognition of the importance of maintaining a healthy organizational culture. The emphasis on moral principles, moral duty, and the rational capacity of individuals to make ethical decisions contributes to a positive attitude toward whistleblowing. So, by recognizing and integrating these Kantian principles, organizations can foster a culture that promotes ethical behavior and supports individuals in making decisions consistent with the moral imperatives of Kantian ethics within the context of whistleblowing. Through this reasoning, we hypothesize that:

**H1: There is a positive correlation between attitudes and intention toward whistleblowing.**

The relationship between age and attitudes toward whistleblowing is a dynamic interplay. It reflects the evolving perspectives individuals hold as they traverse different life stages. Whistleblowing, the act of exposing misconduct or unethical behavior within an organization, has garnered significant attention in the realms of ethics, corporate governance, and social

responsibility. Age, as a moderating factor, exerts a nuanced influence on how individuals perceive and engage with whistleblowing.

As individuals progress in their careers, they may encounter diverse ethical dilemmas and organizational practices. Older individuals, with a more extensive professional history, might develop a nuanced understanding of the complexities surrounding whistleblowing. Their attitudes may be shaped by a deeper appreciation of the potential consequences, both positive and negative, that whistleblowing can have on careers and organizational dynamics. According to Alwin et al. (1991), as individuals age, their attitudes tend to exhibit a remarkable stability, influenced by a convergence of biological, psychological, and sociological processes of aging. This phenomenon aligns with the increasing persistence perceptions, suggesting that attitudes become more resilient with advancing age. In relation to whistleblowing, older individuals may develop a keener understanding of the impact their actions can have on others and on society as a whole. This heightened sense of responsibility can lead them to view whistleblowing as a necessary and virtuous act, driven by a commitment to upholding ethical standards and protecting the greater good. As a result, older individuals may be more willing to endure the challenges associated with whistleblowing, such as potential backlash or isolation, for the sake of their moral convictions.

Additionally, the fear of reprisals often associated with whistleblowing tends to diminish with age. Older individuals may find themselves in a more secure position in their careers or personal lives, reducing the perceived risks of speaking out against wrongdoing. This increased stability and confidence can contribute to greater resilience in the face of potential consequences, as older individuals may be more willing to prioritize their ethical principles over the fear of personal or professional repercussions. On a personal level, older individuals may also have a stronger sense of self-assurance and self-identity, making them less susceptible to the potential negative psychological impacts of reprisals. This increased self-confidence can empower them to withstand the pressure and scrutiny that may come with blowing the whistle on unethical practices, further reducing the fear that might deter younger counterparts from taking similar actions. Through this reasoning, we hypothesize that:

**H2: For elder personnel, the relationship between attitude and intention toward reporting wrongdoing is less apparent.**

## RESEARCH METHOD

### Data

This study employed a survey methodology, utilizing a systematic approach to gather and analyze data from a selected segment of the population. The primary method of data collection involved the distribution of questionnaires to individuals within the chosen sample. In the realm of survey research, questionnaires are a commonly employed tool as they provide a structured means of obtaining quantitative data, allowing for a systematic analysis of responses. In terms of sampling, a non-probability sampling method was adopted for this study. Non-probability sampling involves the selection of participants based on criteria other than random chance. Specifically, the study

utilized a convenience sampling technique, where respondents were chosen based on their accessibility and availability. This method is often employed when practical considerations, such as time constraints, limit the feasibility of more elaborate sampling procedures. Due to the time constraints, a total of 396 respondents successfully completed the questionnaires. Then, the nature of this research falls within the category of explanatory research. Explanatory research seeks to elucidate causal relationships and correlations between variables through hypothesis testing. In the context of this study, the objective was to go beyond describing phenomena and explore the underlying reasons and relationships, thereby contributing to a deeper understanding of the subject matter.

The study focused on the Directorate General of Taxation offices, which encompassed a considerable population of 45,713 public servants. This extensive and diverse population was deemed representative of the broader demographic under investigation. Given the challenges posed by the ongoing pandemic, the research team opted for the distribution of an online questionnaire as the primary means of data collection. This method provided a practical and efficient way to reach many participants while adhering to safety guidelines and restrictions. To accommodate the constraints imposed by the pandemic and to allow ample time for participation, the research team set a two-month timeframe for receiving completed questionnaires, spanning the months of June to July. In total, 520 questionnaires were collected during the designated period. To ensure the integrity of the data, all filled questionnaires underwent a thorough examination. It was found that 396 respondents had completed the questionnaires in their entirety, forming the basis for the subsequent analysis.

### **Operational Definition**

The focal point of this study is the behavioral aspect known as whistleblowing intention, a term denoting an individual's inclination to utilize Indonesia's finance ministry's whistleblowing system, specifically the Whistleblowing Information System (WISE), for reporting instances of wrongdoing. Whistleblowing intention serves as a crucial indicator of an individual's willingness to report fraudulent activities and reflects the degree of commitment they harbor toward exposing such misconduct within the organization. In essence, it is a proactive response to any situation that prompts individuals to utilize the available channels for reporting malfeasance. To gauge whistleblowing intention accurately, this study employed a measurement framework based on questions devised by Kuncara W. et al. (2017), as well as Trongmateerut & Sweeney (2013). These established questionnaires were strategically chosen for their effectiveness in assessing the nuanced dimensions of whistleblowing intention.

In the context of this study, attitude is conceptualized as an individual's evaluation of trust, encompassing both positive and negative feelings, towards the necessity of engaging in a specific behavior—namely, whistleblowing. Attitudes play a crucial role in shaping behavioral intentions and understanding them is integral to comprehending the factors that influence an individual's decision to report wrongdoing within an organization. The initial step in this process involves the formulation of statements designed to ascertain the behavioral beliefs that underlie attitudes toward



whistleblowing. Through carefully crafted questions, respondents are prompted to articulate the value they assign to various indicators and to express their expectations regarding the outcomes associated with whistleblowing.

The use of age as a variable in verifying increasing-persistence hypotheses is grounded in the belief that as individuals age, their resistance to change tends to increase. This hypothesis posits that with the passage of time, people become more entrenched in their perspectives, maintaining a steadfast and often idealistic viewpoint. The notion of age as a factor influencing resistance to change is not without debate, and discussions around what constitutes "old age" or defines "older adults" vary within the scholarly literature. Scholars such as Krosnick & Alwin (1989) and Harris et al. (2016) have engaged in discussions about the social construction of old age, recognizing it as a natural aspect of life that resists easy classification into a singular numerical age of transition. In the context of this study, age is categorized as older when it reaches 35 or higher, and younger when it is 34 or less, as per the classification by (Krosnick & Alwin, 1989). This distinction acknowledges the fluidity and subjectivity inherent in age categorization, providing a practical means of exploring the impact of age on individuals' perspectives and behaviors within the realm of tax officers (Krosnick & Alwin, 1989).

### **Data Collection and Analysis Techniques**

Given the new nature of this phenomenon (audit evidence), semi-structured interviews were conducted to collect data directly from social actors (auditors). Semi-structured, flexible interviews are considered more appropriate for gathering insights from auditors (Horton et al., 2004). Selected auditors with over ten years of experience are experts with technical, process, and interpretive knowledge of audit evidence collection. Meuser and Nagel (Meuser & Nagel, 2009) consider an expert as a person who is responsible for a concept, has relevant factual knowledge, accumulated or specialized knowledge, information, or privileged access to information. Our expert selection process less emphasizes informants' biographies (Mergel et al., 2019). However, we are more interested in their viewpoints and roles as senior auditors and even partners of public accounting firms and members of the standards board in accessing the decision-making process (Mergel et al., 2019). The selected experts are well known for their high experience in the auditor community. Most are also academics, as speakers at audit-related seminars, webinars, and conferences. We select experts from senior auditors, supervisors, partners, and a team of standard setters.

The strength of the expert interview research method depends on the number of interviews conducted and the quality of the participating experts (Mergel et al., 2019). We applied a snowball sampling approach, asking informants to recommend other experts who could provide an overview of the phenomenon. Glaser dan Strauss (Glaser & Strauss, 1967) suggested at least ten interviews, while Guest et al. (Guest et al., 2006) suggested 12 interviews as the threshold to gain insight into the studied phenomenon.

Of course, due to the number of interviews (11) and the context (Indonesian audit seniors), generalizability is limited and should be viewed as an exploratory study whose insights are used to provide recommendations for future research into various aspects of audit risk. The low and slow response to our interview requests was mainly due to the busyness of auditors working during

the pandemic. Deciding the minimum level of interviews for qualitative research is a never-ending question (O'Reilly & Parker, 2013). The main principle we followed was to achieve theoretical saturation (Guest et al., 2006; O'Reilly & Parker, 2013) when no further insights came from new interviews. This means theoretical saturation can be claimed.

To complete the empirical, we conducted a document analysis. Documents provide data about the context within which social actors operate (Mills et al., 2006). Document analysis helps researchers uncover meaning, develop understanding, and find relevant insights about the phenomenon under study (Merriam, 1998) and can even contextualize data collected during interviews. We applied document analysis as a complementary research method to triangulation research findings (Bowen, 2009). Applying document analysis to this research will be very helpful in obtaining triangulation evidence; corroborating findings can be considered through the various data collection and analysis methods used in this research.

## RESULTS AND DISCUSSION

### Results

Table 1 provides a comprehensive snapshot of the demographic characteristics of the respondents in this study. Notably, the data reveals that female respondents constitute the majority, comprising a significant 72% of the total sample. This dominance of female participants offers valuable insights into gender representation within the context under investigation. The study's focus on gender distribution may have implications for understanding potential variations in attitudes, behaviors, or experiences related to whistleblowing intentions, given the documented impact of gender on workplace dynamics and ethical decision-making.

In addition to gender, the average age of respondents is highlighted, indicating that most participants are above 35 years old. This finding aligns with the consideration of age as a moderating variable in the study, reinforcing the focus on individuals in the older age bracket. Furthermore, the data illustrates the seniority range of respondents, revealing that a substantial portion falls within the 10-20 years of service category. The emphasis on seniority provides context for understanding the professional backgrounds of the participants, as individuals with longer tenures within an organization may have distinct perspectives on organizational ethics and whistleblowing. Seniority can contribute to a sense of institutional loyalty or, conversely, prompt a more critical assessment of organizational practices, influencing the willingness to blow the whistle on wrongdoing.

Validity testing is done by comparing the Average Variance Extracted value with an alpha of 0.05. Table 2 shows that the three variables used in this study are valid because they produce an AVE value  $> 0.5$ . Cronbach's alpha coefficient is used to measure reliability. In much social research, Cronbach's alpha values of more than 0.7 were considered high internal consistency, and values between 0.6 and 0.7 were supposed to be satisfactory internal consistency.

**Table 1. Respondents**

Respondent	Total	Percentage
Gender – Male	109	28%
Gender – Female	287	72%
N (Total)	396	100%
Age - under 35	165	44%
Age - older 35	231	56%
N (Total)	396	100%
Seniority - under 10	144	36%
Seniority - range 10 - 20	217	45%
Seniority - upper 20	35	19%
N (Total)		
Position - Y junior Staff	214	54%
Position - Midle management	117	30%
Position - Top Manajement	38	16%
N (Total)	396	100%
Demographic - Java	195	49%
Demographic - Sumatera	87	22%
Demographic - Kalimantan	66	16%
Demographic - Sulawesi	45	11%
Demographic - Papua	3	2%
N (Total)	396	100%

Source: Data Collected

**Table 2. Average Variance Extracted Test Results**

Variable	AVE	Critical Value	Result
Moderation	1.000	> 0,5	Valid
Intention WB	0.735	> 0,5	Valid
Attitudes	0.636	> 0,5	Valid
Age	1.000	> 0,5	Valid

Source: Data processed PLS

The reliability test as shown in Table 3 concludes that all variables measured are reliable since the Cronbach's Alpha is bigger than 0,70 (Mohamad, Sulaiman, Sern, & Salleh, 2015).

In determining the value of the coefficient of determination / R-square (R<sup>2</sup>), the value ranges from 0 to 1 and is divided into three assessment criteria, the first for the value of R-square (R<sup>2</sup>) (1 - 0.75) including substantial/strong, the second for the value of R-square (R<sup>2</sup>) (0.74 – 0.5) is moderate, the third for the value of R-square (R<sup>2</sup>) (0.49 – 0.25) is weak. The value of the

coefficient of determination (r square) generated by the research construct is 0.105. This result means that the contribution of attitude, age, and moderating variables to the goodwill variable is 10.5%, while the remaining 89.5% (100-10.5) is influenced by variables outside the study.

**Table 3. Cronbach's Alpha Test Result**

	<b>Cronbach's Alpha</b>	<b>Rule of Thumb</b>	<b>Result</b>
Moderation	1.000	>0.7	Reliable
Intention toward WB	0.909	>0.7	Reliable
Attitudes	0.918	>0.7	Reliable
Age	1.000	>0.7	Reliable

Source: Data processed PLS

In determining the predictive relevance value (Q2), the value ranges from 0 to 1. If the Q2 value > 0 then it indicates the model used in the study has predictive relevance and if the Q2 value 0 then indicates the model used in the study lacks predictive relevance. The value of predictive relevance closer to 1 means the research model has a higher predictive model. Based on the results of the predictive relevance value (q square), generated by the research construct, it is 0.073 means it is greater than 0, and then the model has predictive relevance.

**Table 4. Average Variance Extracted value and the average R2 Result**

<b>Variable</b>	<b>Average Variance Extracted (AVE) Value</b>	<b>R2</b>
Moderation	1.000	
Intention toward WB	<b>0.735</b>	
Attitudes	<b>0.636</b>	0.105
Age	<b>1.000</b>	
Average	<b>0,843</b>	<b>0.105</b>

Source: Data Processed PLS

Goodness of Fit (GoF) aims to determine the level of suitability and feasibility of a research model. In the GoF value, there are three value criteria for drawing conclusions, namely: a value of 0.10 means a small level of eligibility (GoF small), then a value of 0.25 means a moderate level of eligibility (GoF medium), lastly, a value of 0.36 then a feasibility level large (GoF large). The results of the GoF value in this study are in Table 4.

$$GOF = \sqrt{(AVE \times R2)} = \sqrt{(0.843 \times 0.105)} = 0.298$$

The results of the above calculation show that the GoF value generated by this research model is 0.298, which concludes that the overall performance of the prediction model that is reviewed at the level of conformity between the inner model and the outer model has a moderate level of feasibility because it produces a GoF value above 0,25.

### Hypothesis Test Results

**Table 5. Bootstrapping Calculation Result**

Hypothesis	Original Sample	T statistic	P values	Conclusion
Attitudes -> Intention toward WB	0.325	6.580	0.000	Accepted
Age -> Intention toward WB	-0.012	0.246	0.805	Rejected
Moderation -> Intention toward WB	0.000	0.001	0.992	Rejected

Source: Data Processed PLS

Based on the results of the Bootstrapping calculation in Table 5, the conclusions drawn are as follows.

- 1) There is a significant effect of the Attitude to Intention toward the WB variable because the Prob value is  $0.000 < 0.05$ . So, there is an influence between the Attitude to Good Intentions toward WB variable, or in other words, H1 is accepted.
- 2) There is no significant effect of the age variable on Intention toward WB because the Prob value is  $0.800 > 0.05$ . So that there is no influence between the age variables to Good Intentions.
- 3) There is no significant effect of the Moderation to the Intention variable because the Prob value is  $0.992 > 0.05$ . So, there is no influence between the Moderation variables to Good Intentions, or in other words, H2 is rejected.

The bootstrapping results show that the regression results of the age variable are above the significance value, which is 0.805. Meanwhile, the results of the interaction between the moderating variable and the independent variable showed insignificant results, namely 0.992. Thus, it can be concluded that age is a potential moderating variable (homologiser). Table 5 demonstrates that only attitude (X) but not age (Z) determines whistleblower intention (Y). This indicates that age is not a moderating or predictive variable. The increasing persistence hypothesis predicts that older adults would have stable attitudes and mindsets. They will therefore adhere to one such ideal and prioritize it above their daily activities. The desire to become a whistleblower is stronger among older persons. This is due to older persons already having a secure position. As a result, they have a more significant choice to come forward.

### Discussion

The study's findings demonstrate that attitudes have an impact on the intention to report misconduct. Employees' willingness to become whistle-blowers can be influenced by their positive

attitudes. This is consistent with research findings de Chernatony (1999); Kartika & Iramani (2013); Parianti et al. (2016); Suun (2021); Wati et al. (2020); Ye & Kulathunga (2019) that show attitude has an impact on intention. The employees' good intentions are directly correlated with their positive attitudes. Consequently, it is imperative to foster a culture of whistleblowing throughout the employee base by implementing a positive work environment and a thorough adherence to the code of conduct. Furthermore, Alleyne et al. (2019) it noted that attitudes—which are based on an individual's character variables—can have a big impact on the intention to whistleblower. This supports the findings Winardi (2013) and Kashif et al. (2018) that attitude has a significant impact on one's intention to act, which can be supported by this data. People will typically behave well if they think it will benefit them. A person's motivation to exhibit excellent behavior is positively correlated with their attitude.

This study was able to back up the theory of planned behavior. Even in their advanced years, they enter the directorate office. In terms of pay and structural position, their jobs are better. All respondents experienced rotation during their time in the offices, as is evident from the demographics of the respondents. Rotation systems may lead to situations where senior employees are treated as freshmen at a new workplace and may even be dominated by junior personnel. For example, a 42-year-old respondent with 15 years of experience is treated as new staff in his new office since he moved less than one year ago from his previous office. In contrast, a 42-year-old man who is working in the same office for a longer time will be treated as a tenured one. This situation will influence the stability of his ideas compared to the first case. In short, four problems may exist—first, older people with longer experiences and high positions in the structural hierarchy. Second, older people with a shorter experience in the new place. Third, young people with less experience since they are a newcomer. Fourth, even rare, there is the possibility that young people with high achievement will post in a high structural hierarchy. As a result, some respondents have a negative attitude towards WB due to their short working periods even though they are older. This means that age cannot reflect persistence. We suggest using a working period in the same office to reflect seniority better since we believe that the work environment also shapes how intensely people interact with society (Altonji & Shakotko, 1987; Ng & Feldman, 2010).

Other cases proved that due to education, paradigm changes would create different people's characteristics. Since democracy will encourage people to express their ideas and idealism, this makes them more courageous to react toward wrongdoing. The democracy paradigm in Indonesia has shifted in the last 20 years. This influences the parents as well as schools to educate their children. This means every generation teaches in a different value system, so that creates distinct personalities and characters. Younger people tend to express their ideas freely, and idealism compared to older age (Alsua et al., 2012). This implies that to promote WISE as one mechanism to develop a good environment clean from harmful action need a longer time to educate its organization member. Since WISE was introduced in 2011 it indicated that the system still needs more time to be accepted as a trusted system by its member.

## CONCLUSIONS

Our study sought to investigate and validate the theoretical framework positing a positive relationship between attitudes and intentions toward whistleblowing. The theoretical foundation underlying our research rests on the premise that individuals who hold favorable attitudes towards the concept of whistleblowing are more likely to harbor intentions to engage in such behavior when faced with ethical dilemmas in the workplace. Our empirical findings robustly support this theoretical assertion, revealing a statistically significant positive relationship between attitudes and intentions toward whistleblowing. The data collected and analyzed in our study demonstrate that as individuals' attitudes towards whistleblowing become more positive, their corresponding intentions to engage in whistleblowing activities also exhibit a commensurate increase. It postulates that individuals who perceive whistleblowing as a morally justified and responsible course of action are more inclined to endorse the idea and, consequently, express intentions to blow the whistle when confronted with instances of wrongdoing within their organizational context.

Furthermore, in the pursuit of understanding the dynamics underlying whistle-blowing behavior, our study set out to investigate the potential moderating role of age in the relationship between attitude and the intention to become a whistle-blower. The theoretical framework guiding our research posited that certain demographic factors, such as age, might influence the way individuals perceive and respond to ethical dilemmas in the workplace, particularly those related to whistleblowing. However, the findings of our study did not align with the expectations set forth by our theoretical framework. Contrary to the anticipated moderating effect of age, our analysis revealed that age did not play a significant role in influencing the relationship between attitude and the intention to become a whistle-blower. This unexpected outcome challenges the prevailing notion that age-related factors could serve as key determinants in shaping an individual's decision-making process regarding whistle-blowing activities.

Initially, we perceive that the early socialization process significantly influences individuals' cognitive development, setting the foundation for their thinking patterns and worldview. It suggests that the interactions, values, and norms individuals are exposed to during their youth contribute to the formation of enduring cognitive frameworks that persist into adulthood. The historical environment in which a young person becomes an active participant in the adult world shapes the fundamental values, attitudes, and worldviews formed during those years. Once the early socialization period has passed, its residuals are fixed within individuals, and these core orientations are unlikely to change. Even if the hypotheses are not supported, the possibility of a moderating variable needs to be rechecked, for example, using another variable measurement of seniority as government employees.

### Limitation

Due to the sensitivity of the situation, we appreciate that the replies might not be completely honest. Respondents will be reluctant to answer questions on sensitive subjects, making questionnaires difficult to complete. The researcher finds it challenging to gauge respondents'

sincerity, therefore creating reliable instruments is essential. Trust and thoughtful phrase choices will encourage them to join voluntarily.

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### **Abbreviations**

No abbreviation is used

### **Authors' Contribution**

RPS has oversight and leadership responsibility for the research activity planning and execution, including mentorship external to the core team; LPS conducting a research process, specifically performing the instruments as well as the validity and reliability check until evidence is collected; RPU uses her analytical skills to run and synthesize study data. She also drafts the published work, including substantive translation; and DAN has to critically review those from the original research group, specifically commentary or revision – including pre- or post-publication stages.

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## Conflicts of Interest

The authors declare no competing interests in this section.

## Availability of Data and Materials

Research data and materials referring to the results of the survey can be accessed upon permission through the corresponding author.

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