

# Analysis of Factors Influencing the Intention of Whistleblowing Action in the Social Services of The Special Region of Yogyakarta

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## ABSTRACT

ACFE (2019) shows the proportion of Corruption with the highest percentage, namely 64.4%. Followed by Misuse of State and Company Assets or Wealth at 28.9% and Financial Statement Fraud with a percentage of 6.7%. Survey results show that government and administration are the industries that have the second highest level of fraud cases in the ACFE world (2019) with corruption occupying the highest percentage at 57% (ACFE, 2022). Fraud in the Asia-Pacific region, Indonesia ranks fourth out of 18 countries, 23 cases occurred in Indonesia out of a total of 194 cases, ACFE (2022). The rice social assistance (bansos) corruption case occurred which continued with a search at the Directorate General of Social Empowerment, and the determination of a number of suspects in the corruption case by the Corruption Eradication Committee (Rastika, 2023). The government has the duty and responsibility to provide services to the community, especially in relation to meeting needs to achieve community welfare. However, not all government officials or employees are aware of the importance of these duties and responsibilities. This is reinforced by the existence of 53 cases of misappropriation of Covid-19 social assistance funds in the Special Region of Yogyakarta. As a countermeasure, the Government facilitates a whistleblowing system accompanied by laws that guarantee the safety of whistleblowers, however this does not guarantee that all parties are willing to report. This prompted this research to analyze the factors that influence the intention of whistleblowing at the Yogyakarta Special Region Provincial Social Service with the variables Attitude, Personal Cost of Reporting, Organizational Commitment, Seriousness of Fraud, and Religiousness. The population and sample for this research are all employees at the Main Office of Social Services of Yogyakarta Special Region Province. Data source using questionnaires given offline. And the analysis tool used is SmartPLS 4.0.

**Keywords:** Fraud, Whistleblowing Intention.

## Citation:

Apriliani, R. D., & Rahman, A. (2024). Conference Proceedings Paper: Analysis of Factors Influencing the Intention of Whistleblowing Action in the Social Services of The Special Region of Yogyakarta. *Proceedings of ASBN International Conference 2024* (pp. 204-220), Yogyakarta, Indonesia. ASEAN School of Business Network.

DOI: <https://doi.org/10.64458/asbnic.v1.20>

## INTRODUCTION

As technology and times develop, fraud is a global problem, organizations in every region of the world have the potential for fraud to occur. Various reasons for fraudulent actions can be carried out by parties involved in the organization. It can be seen that fraud is an action that can endanger and harm

an organization. The occurrence of fraud is a challenge in itself because of its hidden nature and cannot be separated from a scheme.

Referring to the results of the Indonesian fraud survey by the Association of Certified Fraud Examiners Indonesia (ACFE) (2019), it is known that the fraud that has the largest proportion is corruption with a percentage of 64.4%. This is followed by Misuse of State and Company Assets or Wealth which has a percentage of 28.9%. And in the last position is Financial Report Fraud with a percentage of 6.7% (ACFE, 2019). ACFE explains that there are 3 types of fraud, namely corruption, asset misappropriation (misuse of assets) and financial statement fraud (fraudulent financial statements). The report shows that there were 2,110 cases of fraud from 133 countries which caused total losses of more than \$3.6 billion. Surveys provide results that it is estimated that organizations lose 5% of revenue due to fraud every year (ACFE, 2022).

Government and public administration is an industry that has the second highest rate of fraud cases in the world (ACFE, 2019). ACFE, as the largest anti-fraud organization in the world, presents data on the identification of fraud schemes in an industry, by providing a map of fraud that has the highest to lowest risk. This is in the hope of helping the organization prevent and control acts of fraud. Based on research results, the government and public administration were recorded as having 198 cases of fraud with corruption occupying the highest percentage at 57% (ACFE, 2022). Fraud cases that occurred based on countries included in the Asia-Pacific region, Indonesia ranked fourth out of 18 countries, 23 cases occurred in Indonesia out of a total of 194 cases (ACFE, 2022).

The government has the duty and responsibility to provide services to the community, especially in relation to meeting needs to achieve community welfare. However, not all government officials or employees are aware of the importance of these duties and responsibilities. This is reinforced by cases that occur in the government sector, one of which is the Social Service. The Social Service is a government agency that has the duty and responsibility to improve the quality of the community's social welfare. The occurrence of a rice social assistance (bansos) corruption case which continued with searches at the Directorate General of Social Empowerment, and the determination of a number of suspects in corruption cases by the Corruption Eradication Commission (Rastika, 2023) is one manifestation that not all officers or employees are aware of the importance of service in carrying out their duties and responsibilities.

Not only at the central level, there has also been misuse of Covid-19 social assistance funds in the Special Region of Yogyakarta. This is in line with the discovery of 53 cases of misappropriation of Covid-19 social assistance funds in DIY (Haedar, 2020). There is a possibility of abuse in the distribution of social assistance. The potential for abuse includes the politicization of aid, aid that is not well targeted, double distribution, withholding of the value of aid, and illegal collection (Haedar, 2020). Based on the cases that have occurred, it can be seen that government officials or employees who are supposed to provide services to the community still have opportunities to commit acts of fraud or fraud.

There are several methods that can be used to detect fraud that has occurred, one of which is through whistleblowing. Whistleblowing is a way to detect fraud by reporting indications of fraud that occur in the work environment, in this case to the relevant agency. A whistleblower is a person who reports irregularities or indications of fraudulent acts being committed. The reporting carried out by the whistleblower aims to reveal fraud to the public. Apart from that, whistleblowing can also be a tool to prevent possible fraud, this is a form of agency or company governance (Satyasmoko and Sawarjuwono, 2021).

Whistleblowing is one of the most effective methods to use in detecting or early finding fraud. Based on a survey conducted by ACFE (2019), it shows that whistleblowing plays a very important role in the detection or initial discovery of fraud. This can be seen from the survey results which show that whistleblowing ranks first at 38.9%, then internal audit at 23.4%, and thirdly external audit at 9.6% in contributing to the disclosure of fraud in Indonesia. Apart from that, the results of fraud show that the

highest level of whistleblowing is carried out by employees of organizations or companies with a percentage of 50.2%. It is known that the highest detection of fraud is through tips or reports with a percentage of 42% and whistleblowing carried out by employees of the company or organization itself has the highest percentage of 55% (ACFE, 2022).

Considering the large risk of someone becoming a whistleblower or reporter, there are regulations that regulate security protection for whistleblowers, including Law of the Republic of Indonesia Number 31 of 2014 which regulates amendments to Law Number 13 of 2006 concerning Protection of Witnesses and Victims (UU RI No. 31, 2014). As well as Circular Letter of the Supreme Court of the Republic of Indonesia Number 04 of 2011 which regulates the Treatment of Whistleblowers and Justice Collaborators in Certain Criminal Cases (Supreme Court of the Republic of Indonesia, 2011). However, the existence of statutory regulations and circulars that provide security for whistleblowers does not necessarily provide encouragement for employees to carry out whistleblowing actions. This is reinforced by a survey by the Institute of Business Ethics (IBE) (2018) which showed that 43% of respondents were actually aware of violations in the workplace, but did not speak up or convey their concerns. The underlying reason for choosing not to report acts of fraud is because respondents do not believe that action that will encourage improvement will be taken, in addition to feeling that this could endanger their jobs (Dondé, 2018). Based on this, it can be seen that there is still the potential for neglect by officers or employees when they become aware of violations in the work environment.

This research refers to research conducted (Primasari and Fidiana, 2020). This research also examines whistleblowing using the Theory of Planned Behavior (TPB). In Primasari & Fidiana's (2020) research, the variables moral intensity, professional commitment, and level of seriousness of fraud were used as independent variables. This research uses variables of organizational commitment, the level of seriousness of fraud by adding the variables of personal cost of reporting, attitude and religiosity. It is hoped that the use of this variable can be used to determine the factors that influence the intention of whistleblowing action, with the personal cost of reporting variable as the risk of retaliation for the action, the attitude variable reflecting the action or output shown after considering the benefits or losses of the action, and the religiosity variable as The basis that a person has is related to norms that can influence decision making. Research conducted by Primasari & Fidiana (2020) at the East Java Regional Revenue Agency, Surabaya City, the samples used were employees who worked at the East Java Regional Revenue Agency, Surabaya City, while this research was conducted at the Yogyakarta Special Regional Social Service, using a sample of employees. who work in the Department. Research regarding whistleblowing action intentions is important because there are still inconsistencies in research results.

Research on whistleblowing has been carried out, however, there is still minimal research carried out in the Social Service. Based on this, the author feels that it is necessary to conduct research to examine the factors that influence whistleblowing action intentions. This is because the Social Service is a government agency that has a role in improving the quality of social welfare of individuals, groups and communities. Apart from that, the Social Service has the task of carrying out some government affairs, one of which is the task of assisting in the social sector by carrying out assistance efforts and optimizing assistance for the poor, carrying out efforts to increase the empowerment of families of the poor, and bringing the poor closer to potential sources of assistance. In its implementation, there are various kinds of cases that have been previously explained to the Social Service related to funds or budgets that should be distributed. Apart from that, the Special Region of Yogyakarta has provided a whistleblowing system that facilitates internal parties who will report any indications or fraud that has occurred in government agencies, one of which is the Social Service.

To maximize the efforts provided by the government to prevent and detect fraud, it is necessary to optimize the use of the whistleblowing system facilities that have been provided. In its implementation, with the facilities that have been provided, it should be an effective and efficient way

of dealing with fraud. This will be optimal if supported by employees who can become whistleblowers. However, becoming a whistleblower is not an easy thing, there are many things that employees as potential whistleblowers must consider. Based on the background explained above, researchers are interested in researching intentions to carry out whistleblowing actions in social services with research entitled "Analysis of Factors that Influence Intentions to Whistleblowing Actions in Social Services of Yogyakarta Special Region Province"

## **LITERATURE REVIEW**

### **Definition Fraud (*Fraud*)**

Fraud is something action oppose law, yes carried out by individuals or group of people with plan certain ones can give profit by the perpetrator fraud that, will but can harm other parties (Arifin, 2020 ). Besides that Singleton and Singleton (2010) define that fraud is something deed covers sense trickery, cunning, and not honest, as well ways that don't worthy / reasonable. For defrauding others for profit self myself, so give rise to loss for party other. Loss on deed fraud the can resulting in destruction reputation organization, loss organization, damaged morality employees and impacts negative others are possible happen.

### **Behavioral Theory Planned (Theory of Planned Behavioral)**

Study This implement The Theory of Planned Behavior (TPB) is used as tool. For predict intention action whistleblowing. The Theory of Planned Behavior (TPB) was developed Ajzen (1991) . Theory of Planned Behavior give explanation that somebody will behave in accordance with what it should be done. This theory own objective. For give understanding about influence motivation to behavior, includes intention personal person and intention other people's personality towards individual other. Although attitude to behavior is something important in influence deed, will but It is also necessary to consider subjective norms and measures of behavioral control perception in self somebody. If there is attitude positive, people around and the environment who participate supports, and there are perception convenience, then intention somebody do action will the more tall (Ajzen, 1991).

Based on theory behavior planned own three element influence intention somebody or individual in show behavior certain things, including that is:

#### *Attitude Toward Behavior*

It is an individual's mindset to evaluate, consider or judge whether the behavior that will be carried out will be beneficial or not profitable for him. The use of the Theory of Planned Behavior elements of attitude towards behavior in this research is in variables X1 (Attitude) and X2 (Personal Cost of Reporting). This is because the variable X1 (Attitude) in question is an individual's attitude towards an object which will shape the individual's behavior towards that object. Based on Ajzen (1991), attitude is defined as the degree to which an individual or person evaluates and assesses something that is favorable or unfavorable. Then the variable X2 (Personal Cost Of Reporting), according to Schutlz et. al (1993) personal cost of reporting is an assessment of employees or members of an organization regarding the risk of retaliation or retaliation or sanctions that will be faced from members of another organization as the reported party, as a form of consequence of reporting acts of fraud or indications of acts of fraud within the organization the. This can be a consideration for an organization member to assess whether to carry out a report or not.

#### *Subjective Norm*

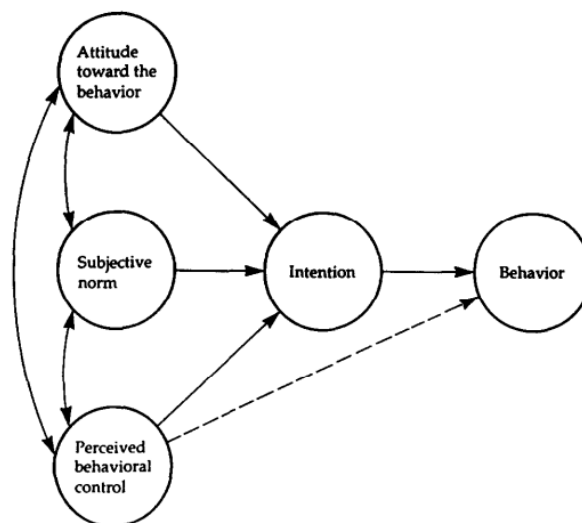
Namely the social pressure that the individual will feel if they do not carry out this behavior and carry

out this behavior. The use of elements of the Theory of Planned Behavior of subjective norms in this research is variable X3 (Organizational Commitment). This is because when an employee or employee has a commitment to the organization where he works, a sense of belonging to that organization will tend to emerge, so that he will try to protect the condition of an organization from deviant and detrimental actions.

#### *Perceived Behavioral Control*

It is the ease and difficulty of the individual when carrying out a behavior. In this case, the perception of behavioral control can be related to experiences that have been carried out in the past, as well as what kind of obstacles and obstacles are faced along with the anticipation. The use of elements of the Theory of Planned Behavior of perceived behavioral control in this research is the variables X4 (Level of Seriousness of Fraud) and X5 (Religiosity). This is because in the variable the level of seriousness of fraud in its implementation, an individual who is a member of the organization or an employee who observes suspected fraud has a fairly large possibility of whistleblowing if the fraud is serious (Miceli & Near 1985). This is because if an organization experiences serious fraud, the losses that may occur will be greater than if less serious fraud occurs (Winardi, 2013). Furthermore, for the religiosity variable, with the presence of religiosity, an individual will be helped to maintain a person's moral standards, as well as help the individual in making ethical decisions. Therefore, religiosity is considered a complex human trait because religiosity has a quite significant influence. (Winchester, 2008).

According to Ajzen (1991), the theory of planned behavior, namely attitudes towards behavior, subjective norms and perceived behavioral control are shown in Figure 2 as follows:



**Figure 2.** Theory of Planned Behavior (Ajzen, 1991)

**Table 1.** Study Previous

No.	Researcher Previous	Variable Study	Conclusion/Results
1.	(Primasari and Fidiana, 2020)	Dependents: Intention <i>Whistleblowing</i> Independent: 1. Moral intensity 2. Commitment professional 3. Level of seriousness fraud	Moral intensity, professional commitment, and the level of seriousness of fraud have a positive effect on intention to whistleblower.
2.	(Suryono and Chariri, 2016)	Dependents: Civil servants' intentions for	Subjective norms have a positive effect on civil servants' attitudes and

No.	Researcher Previous	Variable Study	Conclusion/Results
		<i>whistleblowing</i> Independent: 1. Attitude 2. Subjective norms	intentions to report fraud. However, attitude does not have a significant influence on civil servants' intention to carry out whistleblowing.
3.	(Harahap <i>et. al.</i> , 2020)	Dependents: Intention do <i>whistleblowing</i> Independent: 1. Reporting Line 2. Commitment Religious	A person's intention to carry out whistleblowing is higher in anonymous reporting channels than in non-anonymous reporting channels. And there is no difference in intention to carry out whistleblowing based on the level of religious commitment.
4.	(Basri <i>et. al.</i> , 2020)	Dependents: Intention <i>whistleblowing</i> Independent: 1. Cost personal 2. Level of seriousness fraud 3. Commitment organization 4. Professional commitment	Personal costs, the seriousness of the fraud, organizational commitment, and professional commitment influence the intention to carry out whistleblowing.
5.	(Parianti <i>et. al.</i> , 2016)	Dependents: Whistleblowing behavior Independent: 1. The influence of attitudes towards behavior on interest 2. Subjective norms on intentions 3. Perception of control over behavior on intentions 4. Perception of control over behavior in whistleblowing behavior 5. Intention towards whistleblowing behavior	Attitudes towards behavior, subjective norms, and perceived control over behavior have a positive influence on accounting students' intention to carry out whistleblowing. Likewise, perceived control over behavior and intentions have a positive influence on whistleblowing behavior.
6.	(Pulungan, 2018)	Dependents: Intention do <i>whistleblowing</i> Independent: 1. Religiosity 2. Incentive finance	Religiosity and financial incentives positively and significantly influence individuals' intentions to reveal fraud.
7.	(Safira and Ilmi, 2020)	Dependents: Intention <i>whistleblowing</i> Independent: 1. Attitude 2. Perception control behavior 3. Responsibility personal 4. The seriousness felt	Attitude, personal responsibility and perception of seriousness have a positive influence on whistleblowing intentions. Meanwhile, perceptions of behavioral control have no effect on whistleblowing intentions.
8.	(Salsabilla and NR, 2023)	Dependents: Intention do <i>whistleblowing</i> Independent: 1. Attitude 2. Control Behavior 3. Religiosity	Attitude and religiosity influence the intention to carry out whistleblowing. Meanwhile, behavioral control has no effect on whistleblowing intentions.
9.	(Busra <i>et. al.</i> , 2019)	Dependents: Trend do <i>whistleblowing</i> Independent: 1. Level of seriousness fraud	The level of seriousness of fraud and organizational commitment influence the tendency to carry out whistleblowing. Meanwhile, personal

No.	Researcher Previous	Variable Study	Conclusion/Results
		2. <i>Personal costs</i> 3. <i>Commitment organization</i>	costs have no effect on the tendency to carry out whistleblowing.
10.	(Alwi and Helmayunita, 2020)	Dependents: <i>Whistleblowing Intention</i> Independent: 1. <i>Attitude</i> 2. <i>Personal Cost of reporting</i> 3. <i>Level of seriousness fraud</i>	Attitude and level of seriousness of fraud do not influence whistleblowing intention. Meanwhile, the personal cost of reporting influences whistleblowing intention.
11.	(Nurdianti and Ilyas, 2019)	Dependents: <i>Intention Do Whistleblowing</i> Independent: 1. <i>Collectivism</i> 2. <i>Commitment Organization</i> 3. <i>Moral Reasoning</i>	Collectivism and moral reasoning have a positive effect on the intention to carry out whistleblowing. And organizational commitment has no effect on the intention to carry out whistleblowing.
12.	(Tiara and Hendrawati, 2022)	Dependents: <i>Intention Do Whistleblowing</i> Independent: 1. <i>Attitude</i> 2. <i>Perception Control</i> 3. <i>Commitment Organization</i>	Attitude and perceived control have a positive effect on the intention to whistleblowing, while organizational commitment has no effect on the intention to whistleblowing.
13.	(Putri and Dwita, 2022)	Dependents: <i>Intention Do Whistleblowing</i> Independent: 1. <i>Incentive</i> 2. <i>Commitment Organization</i>	The research results show that individuals will carry out whistleblowing if there is an incentive. And second, organizational commitment has no effect on individual intentions to carry out whistleblowing.

## Hypothesis Development

### *The Influence of Attitudes on Whistleblowing Action Intentions*

In research conducted by Salsabilla (2023) and Safira & Ilmi (2020), the results show that attitude influences a person's intention to carry out whistleblowing actions. Meanwhile, research conducted by Alwi & Helmayunita (2020) shows that attitude has no influence on a person's intention to take whistleblowing. Based on this description, the hypothesis is formulated as follows:

H1: Attitude has a positive effect on Whistleblowing action intentions.

### *The Influence of Personal Cost of Reporting on Whistleblowing Action Intentions*

Research conducted by Basri et. al. (2020) and Hanif & Odiatma (2017) which provide results that the personal cost of reporting influences a person's intention to carry out whistleblowing actions. Meanwhile, research conducted by Alwi & Helmayunita (2020) and Busra et. al. (2019) provide results that the personal cost of reporting has no influence on a person's intention to carry out whistleblowing actions. Based on the explanation above, the hypothesis formulation is:

H2: Personal Cost of Reporting Has a Positive Influence on Intention to Take Whistleblowing Action.

### *The Influence of Organizational Commitment on Whistleblowing Action Intentions*

Research conducted by Basri et. al. (2020) and Busra et. al. (2019) provide results that organizational commitment influences the intention to take whistleblowing action. Meanwhile, research conducted

by Tiara & Hendrawati (2022) and Putri & Dwita (2022) provides research results that organizational commitment has no influence on whistleblowing action intentions. So based on this explanation, the hypothesis for this research is formulated as follows:

H3: Organizational commitment has a positive effect on whistleblowing action intentions.

#### *The Influence of the Seriousness of Fraud on Whistleblowing Intentions*

Based on research conducted by Busra et. al. (2019) and Saputra (2021) provide results that the level of seriousness of fraud influences the intentions of individuals or organizational members in carrying out whistleblowing actions. Meanwhile, research conducted by Alwi & Helmayunita (2020) and Aliyah (2015) showed that the level of seriousness of fraud had no influence on the intention of individuals or organizational members to carry out whistleblowing actions. So, based on the description above, the hypothesis is formulated as follows:

H4: The level of seriousness of fraud has a positive effect on the intention to take whistleblowing action.

#### *The Influence of Religiosity on Whistleblowing Intentions*

Based on Asamoah (2016) and Salsabilla (2023), the results show that religiosity influences the intention to act on whistleblowing. Meanwhile, Dananjaya & Mawardi (2018) provide research results that religiosity has no effect on a person's intention to carry out whistleblowing. According to the explanation above, this research hypothesis is formulated as follows:

H5: Religiosity has a positive influence on intention to take whistleblowing action.

## **METHOD**

### **Method Of Collecting Data**

In its implementation, this research used a quantitative approach. Quantitative research is related to survey techniques in the form of interviews, questionnaires, experiments, observations, etc. This research is quantitative research with primary data. The data collection technique uses a survey method through a questionnaire statement instrument. Primary data was obtained by collecting answers from respondents to question instruments that had been prepared in a systematic and structured manner with the aim of collecting information from employees at the Main Office of Social Services for the Special Region of Yogyakarta Province. Questionnaires were distributed offline to respondents, accompanied by general instructions for filling out the questionnaire.

### **Population and Sample**

According to Sekaran (2011) population is the entire group of people, events, or things that researchers want to investigate. The population in this research is all employees (ASN and non-ASN) in the Main Office of the Social Service of Yogyakarta Special Region Province. Meanwhile, what is meant by sample is part of the population consisting of several parts selected from the population (Sekaran, 2011). In this research, sample selection used a purposive sampling technique, which is a technique for determining samples using certain criteria. The criteria used in this research sample are:

Minimum work experience of 1 (one) year, so it is hoped that the respondent will have sufficient knowledge regarding the state of the Main Office of the Social Service of the Special Region of Yogyakarta Province.

The sample used in this research was all employees (ASN and non-ASN) in the Main Office of Social Services of Yogyakarta Special Region Province, where a sample of 116 respondents was obtained.

## Variable Definition & Variable Measurement

### *Attitude (X1)*

Attitude is a form of output of an individual's response in responding to something. Attitude has a relationship with whistleblowing, where a member of the organization will show interest in carrying out whistleblowing actions when it is considered that this will bring benefits or advantages for himself and other members of the organization (Suryono and Chariri, 2016). In this research, the measurement of attitude variables uses question items in the form of a questionnaire that has been tested by previous researchers, and provides valid and reliable test results. To test the influence of attitudes on whistleblowing action intentions, this research uses questionnaire indicators from Suryono & Chariri (2016) and Park & Blenkinsopp (2009)

### *Personal Cost Of Reporting (X2)*

According to Schutlz et. al. (1993) personal cost of reporting is the perspective of organizational members in the form of the risk of revenge, sanctions or retaliation from members of other organizations as a result of reporting fraud, because this can reduce an organization member's intention to carry out whistleblowing actions. The personal cost of reporting is one of the reasons why someone is reluctant to take whistleblowing action, because they believe that the whistleblowing action will not be followed up, in addition they will experience ostracism and not receive protection from management, apart from being ostracized they will also face the risk of threats, especially if the act fraud is committed by upper level management. In this study, the measurement of the personal cost of reporting variable was measured using question items in the form of a questionnaire based on Schutlz et. al. (1993)

### *Organizational Commitment (X3)*

Organizational commitment is a member of an organization's sense of belonging to an organization or agency, which creates a feeling of wanting to protect the organization and trying to achieve the organization's goals. Organizational commitment has a whistleblowing relationship, where a member of an organization who is committed will tend to carry out whistleblowing actions with the aim of protecting the organization from all the negative impacts of fraud or even loss. In this research, the organizational commitment variable is measured using a questionnaire that has been used by previous researchers (Meyer & Allen, 1997), by testing the scope of affective commitment, continuous commitment, and normative commitment through reliability and validity tests. In the research conducted, the whistleblowing intention variable statement provides reliable and valid results.

### *Fraud Seriousness Level (X4)*

The seriousness level of fraud can be interpreted as how serious the problems that will arise as a result of the fraudulent act are. Whistleblowing is related to the level of seriousness of fraud, where each individual will tend to carry out whistleblowing actions when the fraud is serious. In the instrument research, the question items used to measure the variable level of seriousness of fraud use a questionnaire that has been researched by Bagustianto & Nurkholis (2018) and Winardi (2013).

### *Religiosity (X5)*

Religiosity has a relationship with a number of positive impacts, namely personality variables which include anxiety, irrational beliefs, depression, self-control, and other personality traits (Bergin et. al., 1987). In this case, the religion that has been instilled in a person, especially since childhood, will greatly influence the person's personality in exercising control over actions when facing all the desires and

impulses that arise. A person's belief in religion will influence a person's way of behaving and behaving (Darajat, 1978). In this study, the measurement of the religiosity variable used question items sourced from Worthington et. al. (2003).

#### *Whistleblowing Action Intention (Y)*

The intention of whistleblowing is someone's action because there is a serious condition in the form of fraud as a form of responsibility to reveal fraud with the possibility that bad things will happen as a consequence of the action. In this research, the dependent variable of whistleblowing action intention was measured using a questionnaire that had been studied by previous researchers, namely (Suryono and Chariri, 2016). The question items in the questionnaire have been tested and provide reliable and valid test results.

#### **Analysis Tools**

In this research, the data analysis tool used is smart PLS software. PLS is an alternative approach that shifts from the covariance-based SEM approach which tests causality or theory, while PLS is more predictive of the model (Ghozali and Latan, 2015). The aim of PLS is to develop a theory or build a theory with a predictive orientation (Ghozali and Latan, 2015). In this case, PLS can function to explain whether there is a relationship between one variable and another variable. Apart from that, PLS is also a very powerful data analysis method because it does not estimate flow data through measurements on a certain scale and a small sample size.

#### **Measurement Model (Outer Model)**

##### *Convergent Validity Test*

According to Ghozali (2018), the validity test is useful for testing or measuring whether or not the items contained in the statement indicators in the questionnaire are valid or not. A questionnaire can be said to be valid if it is able to represent something that will be measured and revealed in the questionnaire items. In this case, the convergent validity test is measured using the loading factor value through the relationship between the indicator item scores and the construct scores. A loading factor value is considered reliable if it has a correlation value above 0.70 (Ghozali and Latan, 2015). Then, when measuring convergent validity, it is seen from the Average Variance Extracted (AVE) value. In this case, the AVE value should have a value above or greater than 0.50 (Ghozali and Latan, 2015).

##### *Discriminant Validity Test*

The discriminant validity test is useful as a test of the validity of a research model. This test can be seen from the cross loading value, if the relationship between the construct and the indicator is higher than the relationship between the indicator and the construct, so this reveals that the latent construct predicts the top indicators of the block better than other block indicators (Ghozali and Latan, 2015). Another method that can be used to assess discriminant validity is by comparing the square root of the average variance extracted for each construct with the correlation between the construct and other constructs in the model (Ghozali and Latan, 2015). A model can have a decent discriminant validity value if the AVE root value for each construct is greater than the relationship between the construct and other constructs.

##### *Reliability Test*

Based on Ghozali & Latan (2015) reliability tests are useful in proving the accuracy, precision and

consistency of existing instruments to measure constructs. In this case, a construct is declared reliable if it has a composite reliability value greater than 0.70 (Ghozali and Latan, 2015).

### **Structural Model (Inner Model)**

#### *R-square Determination Coefficient*

After accepting the conditions in the outer model, the next stage is evaluating the structural model or inner model. Evaluation of the structural model can be observed by paying attention to the R-square value. Where R-square functions to measure the magnitude of the influence of the independent variable on the dependent variable as well as path coefficients (Ghozali and Latan, 2015). A change in the R-square value is useful in seeing the influence of the independent latent variable on the dependent latent variable. The R-square values in this study were 0.67 (strong), 0.33 (moderate), and 0.19 (weak) (Ghozali and Latan, 2015).

#### *Q-Square*

Q-square is used to measure how well the values of the observations produced by the model and its parameter estimates are. A Q-square value  $> 0$  indicates that the model used has predictive relevance, and vice versa if the Q-square value  $< 0$  indicates that the model used lacks predictive relevance. Q-square value 0.03; 0.25; 0.43, it can be concluded that the predictive relevance value is weak, moderate and strong (Ghozali & Latan 2014). The Q-square predictive relevance test is used to evaluate the PLS model, with the formula:

$$Q^2 = 1 - (1 - R^2_1)(1 - R^2_2) \dots (1 - R^2_p) \dots \dots \dots (1)$$

Where  $R^2_1, R^2_2, \dots, R^2_p$  is the R-Square of the endogenous variable.

#### *Goodness of Fit (GoF) Test*

In goodness of fit (GoF) testing, it can be seen how well the model used is mathematically used to process the observed covariance matrix between indicator units, namely the similarity of the observed and predicted covariance matrices. The GoF index value can be obtained from the average communalities and then multiplied by the R<sup>2</sup> model. The GoF value ranges between 0 and 1, with a recommended communality value of 0.50 and R<sup>2</sup> with an interpreted value of 0.10, a small GoF; 0.25 medium GoF; and 0.36 large GoF (Ghozali and Latan, 2015).

#### *Hypothesis test*

To find out whether a hypothesis is accepted or rejected, you can observe the significance of the existing p-value (Ghozali and Latan, 2015). Measurement estimates and standard errors are based on empirical observations in the bootstrapping method, rather than using statistical assumptions. In this research, a hypothesis is accepted if the p-value is  $< 0.05$  or p-value  $< 0.01$ , and a hypothesis will be rejected if the p-value is  $> 0.05$  (Ghozali and Latan, 2015).

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