

## **Whistleblowing Intention Among Government Financial Officers in Indonesia**

**Adila Restu Adha<sup>1</sup>, Rizqa Anita<sup>2,3\*</sup>**

<sup>1</sup>*Department of Management, Universitas Lancang Kuning, Pekanbaru, Indonesia*

<sup>2</sup>*College of Management, Da-Yeh University, Changhua, Taiwan.*

<sup>3</sup>*Department of Accounting, Universitas Lancang Kuning, Pekanbaru, Indonesia.*

*\* Corresponding Author, email: rizqa.anita@unilak.ac.id*

---

### **Abstract**

*The purpose of this study is to explore and develop a comprehensive model of internal whistleblowing intention. Specifically, this study examines the effect of authentic leadership on internal whistleblowing intention. Furthermore, this study aims to investigate the effect of authentic leadership on internal whistleblowing intention through personal identification and organizational commitment. To test the hypotheses, a partial least square analysis is applied to questionnaire survey data from 196 employees in Indonesia. As hypothesized, the result revealed that authentic leadership influences the internal whistleblowing intention. In addition, the result also indicates that authentic leadership has an indirect effect on internal whistleblowing intention through personal identification and organizational commitment. The implications of these findings are thoroughly discussed in this study.*

**Keywords:** *Authentic leadership, personal identification, organizational commitment, internal whistleblowing intention.*

---

## **INTRODUCTION**

The purpose of establishing the internal control and internal audit in profit and government organizations, especially at a financial officer is to preventing and detecting unethical behavior (Moeller, 2005). However, the facts show that the disclosure of most cases illegal, immoral or illegitimate practices in the business and work environment occurs because of an employee or other key informants who conduct whistleblowing (Sweeney, 2008). The Association of Certified Fraud Examiners (ACFE) show that in Region Southeast Asia, 53.1 percent of unethical or illegal activities was first detected by a whistleblower, 21.9 percent from internal audits, 9.4 percent from management review, 4.2 percent "by accident", and 1.0 percent from external audits (ACFE, 2016). Therefore, whistleblowing has a role that is more effective than other approaches in preventing unethical behavior, especially at a financial officer.

Whistleblowing defined as the disclosure of the practice of illegal, immoral or illegitimate performed by organization members (former or current) to persons or organizations who may be able to take action (Park and Blenkinsopp, 2009; Miceli and Near, 1985; Bhal, 2011). Whistleblowing can be categorized as external or internal. External whistleblowers disclose wrongdoing to individuals outside the agency such as law enforcement or media, whereas internal whistleblowers report wrongdoing to individuals inside the agency such as a supervisor or any other person responsible for correcting wrongdoing within the organization (Park et al., 2014; Liu et al., 2015; Caillier, 2015).

External whistleblowing will make the organization's image become damaged because it exposes wrongdoings to the public easily. External whistleblowing would be detrimental to the development of the organization. Thus, internal whistleblowing is more often supported by leaders of organizations (Liu et al., 2015).

Whistleblowing can reduce the losses of organization asset, reveal the fraud, exposes corruption and protect the public interest (Liu et al., 2015). So that whistleblowing would be very valuable to the organization (Callahan and Dworkin, 2000). Some people consider the whistleblower as a hero who defends the values of ethics, but others assume as a traitor (Rothschild and Miethe, 1999). Thus, the whistleblower will get the risk of being perceived as a traitor by coworkers and superiors (Liu et al., 2015). Hence, understanding the factors that the support internal whistleblowing intention in the organization would provide useful insights for effective whistleblowing in to prevent unethical behavior. One of the factors that have an important role in encouraging internal whistleblowing intention is authentic leadership (Liu et al., 2015).

Authentic leadership is a root construct to any positive leadership (Avolio & Gardner, 2005; Kliuchnikov, 2011). Authentic leadership often called the highest end of leadership and as being your own personal (Kliuchnikov, 2011). Furthermore, previous research also examined the antecedents of internal whistleblowing such as transformational leadership, values, attitudes, and subjective norm of the whistleblower (Caillier, 2015; Miceli and Near, 1988; Park and Blenkinsopp, 2009; Nayir and Herzig, 2012). Then, Avolio et al., (2004) built an authentic leadership theory to describe how a leader can cope the ethical problems that occur in the organizational environment is uncertain and always changing. Thus, becoming rare insight on managing internal whistleblowing intention by authentic leadership compared with other leadership styles (Liu et al., 2015).

Authentic leadership is identical to the leader who can be trusted, honest and have the alignment among actions with values. So, employees will trust to their leader and tend to report the wrongdoing to their leaders in the organization (Berry, 2004). Authentic leadership can also encourage a person to perform the ethical behavior (Hannah et al., 2011). Thus, we suggest that authentic leadership would play a positive role in shaping employee internal whistleblowing. Authentic leaders can enhance the level of personal identification. If subordinates identify with their authentic leaders, they can get more legitimate roles to report wrongdoing (Shamir et al., 1998; Liu et al., 2015). Finally, leaders play an important role in shaping strong organizational commitment of employees (Gatling et al., 2016). Then, employees who have strong organizational commitment more likely to conduct internal whistleblowing.

The purpose of this study is to examine factors contributing to internal whistleblowing intention, such as authentic leadership. Specifically, this study aims to investigate the effects of authentic leadership on internal whistleblowing intention through personal identification and organizational commitment. The study is structured in the following manner. First, literature on authentic leadership, personal identification, and organizational commitment are reviewed. Second, a theoretical model is developed and hypotheses are proposed based on relevant literature. Third, the methodology section

describes the data collection and items used to measure the study variables. The Fourth is the results section, which indicates the findings from the model and discussion. Last, the conclusion explains the findings, reveals the limitations of the study, and offers suggestions for future research.

## **THEORETICAL BACKGROUND AND RESEARCH HYPOTHESES**

### ***Authentic Leadership and Internal Whistleblowing Intention***

Some initial foundation to find out more broadly about how authentic leaders influence followers' attitude, behavior, and performance has been developed by Avolio et al., (2004). Authentic Leadership defined as a form of behavior that becomes a reference leader in create a positive psychological capacity, positive ethical climate, and fostering positive self-development to encourage greater self-awareness, internalized moral perspective, the processing of balanced information, and relational transparency on the part of leaders working with followers (Avolio et al., 2004; Avolio et al., 2007; Walumbwa et al., 2008).

Self-awareness means that leaders need to fully realize of self them and know what is important (values, identity, emotions, goals, or motives) to them (May et al., 2003; Kliuchnikov, 2011). Balanced processing refers to leaders who show that they objectively analyze all relevant data before coming to a decision. Such leaders also solicit views that challenge their deeply held positions (Gardener et al., 2005; Walumba et al., 2008). Relational transparency refers to exposing oneself, such as publicly expressing and sharing information, thoughts, and perceptions. (Liu et al., 2015). Finally, internalized moral perspective refers to an internalized and integrated form of self-regulation (Walumba et al., 2008). This sort of self-regulation is guided by internal moral values and beliefs rather than by external pressures such as organizational corruption or threats from peers (Liu et al., 2015).

Although the little literature has been explored the effect authentic leadership on internal whistleblowing intention, previous studies demonstrated a positive effect of authentic leadership to internal whistleblowing intention (Anugerah et al., 2019; Anita et al., 2021; Liu et al., 2015). Employees who do not have trust to leader, when he will reveal information about unethical behaviour then he will feel only will get risk to himself. Thus, employees will decide to keep silent and avoid the risk it (Gundlach et al., 2003; Henik, 2005). Conversely, if employees believe their leaders, it will make employees aware that violations and corruption is unethical behaviour (Liu et al., 2015). Furthermore, employees have a desire to report unethical behaviour or becoming a whistleblower (Park and Blenkinsopp, 2009). Therefore, authentic leadership tends to reduce the risk of interpersonal whistleblower from the trust perspective. Authentic leadership would promote ethical behavior, such as whistleblowing (Hannah et al., 2011). Through the learning and socialization procession, authentic leaders influences the individual, group and organization propensity for whistleblowing intention (Liu et al., 2015). Based on above discussion, we suggest the following hypothesis:

**H<sub>1</sub>:** Authentic leadership has a positive effect on internal whistleblowing intention.

### ***The Mediating Role of Personal Identification***

According to Pratt (1998), identification is a process inherent to social beings. Identification is a fundamental task of organization: organization through a leader must engender identification for followers to facilitate their function. Leadership style has its effects by strongly engaging followers' self-concepts in the interest of the mission articulated by a leader. Leaders increase the intrinsic valence of efforts and goals by linking them to valued aspects of followers' self-concepts (Shamir et al., 1998).

Personal identification takes place when an individual believe his or her leader becomes self-defining or self-referential (Pratt, 1998; Liu et al., 2015). Authentic leaders with the authoritative status will attract followers. If leaders exhibit some authentic functioning (Leroy et al., 2015) and behavioral integrity (Leroy et al., 2012), followers will pay more attention to leaders' authentic behaviors, then remember and imitate such behaviors (Liu et al., 2015). When a subordinate perceives their leaders have ability to self-awareness, balanced processing, transparent relationship, and internalized moral perspective (Leroy et al., 2012; Walumba et al., 2008), he or she will tell the truth and disclose the wrongdoing following his/her core moral value (Liu et al., 2015).

Previous studies found that personal identification mediate the authentic leadership influence on internal whistleblowing intention (Liu et al., 2015). This research describes that at the deep level, a set of values may provide subordinates with role prescription by openly discussing the ambiguous responsibility of reporting wrongdoing (Liu et al., 2015). If subordinates identify with their authentic leaders, they can get more legitimate roles to report wrongdoing. Followers with role legitimacy would disclose the wrongdoing and tell the truth after they internalize leaders' authenticity and organizational moral (Liu et al., 2015). Considering the aforementioned, we propose the following hypotheses:

**H<sub>2</sub>:** Authentic leadership has an indirect effect on internal whistleblowing intention through personal identification

### ***The Mediating Role of Commitment Organization***

Organizational commitment is the relative strength of an individual's identification with and involvement in a particular organization (Mowday et al., 1979:226). It could be seen from three related factors: (1) a strong belief in and acceptance of the organization's goals and values; (2) a willingness to exert considerable effort on behalf of the organization; and (3) a strong desire to maintain membership in the organization (Porter et al., 1974).

Very rarely research that has addressed the role of mediation in the organization's commitment to the influence of authentic leadership on internal whistleblowing intention. In the present study, organizational commitment is expected to be a mediator to the effect of authentic leadership on internal whistleblowing. Gatling et al. (2016) and Rego et al.

(2016) did find direct effects of authentic leadership on organizational commitment. Role modeling authentic leadership behavior works to encourage and inspire followers through principle-based behaviors that stimulate stronger commitment to organizational goals (Gatling et al., 2016). Employees who have a strong organizational commitment are more likely to have internal whistleblowing intentions (Alleyne, 2016; Brief and Motowidlo, 1986; Miceli et al., 1991; Taylor and Curtis, 2010). An employee who has loyalty and commitment may report internally to show their commitment and prevent damage to the organization's reputation (Caillier, 2015; Near and Miceli, 1985). Based on the above argument, we propose:

**H<sub>3</sub>:** Authentic leadership has an indirect effect on internal whistleblowing intention through commitment organization

**H<sub>4</sub>:** Authentic leadership has an indirect effect on internal whistleblowing intention through personal identification and commitment organization.

## **METHODS**

### ***Sample and Data Collection***

This study was conducted using a survey questionnaire. An invitation was sent to the department of finance and equipment that exist in all government organizations in the province of Riau, Indonesia. 349 questionnaires were sent directly and a total of 215 questionnaires (61.60 %) were returned, and total of 196 (56.16 %) of them were then used in final analysis. The majority of respondents had a good education background because more than 77.5 percent of them hold undergraduate degree and 44.9 percent of the sample was under 35 years of age. Furthermore, 37.2 percent of the participants have been working for the same organization for over to ten years. In addition, a total of 50.5 percent of the respondent had a job tenure 6 years and above.

### ***Measures***

The variables in this research measured by instruments that had been previously developed and used (Anugerah et al., 2016; Avolio et al., 2007; Donnelly et al., 2003; Edmondson, 1999; Liu et al., 2015; Mowday et al., 1979; Park and Blenkinsopp, 2009; Shamir et al., 1998). For assessing *authentic leadership*, 16-item from Authentic Leadership Questionnaire (ALQ) was used (Avolio et al., 2007). Sample items include "my leader says exactly what he or she means" and "my leader makes difficult decisions based on high standards of ethical conduct." *Personal identification* was assessed using the 5-item scale of personal identification from Shamir and colleagues (Shamir et al., 1998; Liu et al., 2015). Sample questions include "I have complete faith in him" and "I am proud to be under his command". Furthermore, the *organizational commitment* was captured by using the 9-item scale developed by Mowday et al., (1979) and modified by Donnelly et al., (2003). Sample items include "I am willing to put in a great deal of effort beyond that normally expected in order to help this organization be successful" and "I found that my

values and the organization's value are similar" (Anugerah et al., 2016). Furthermore, to rate employees' whistleblowing intention, the respondent completed the 4-item internal whistleblowing scale developed by Park and Blenkinsopp (2009). According to the referent-shift method (Arthur et al., 2007; Chan, 1998; Liu et al., 2015), to measure internal whistleblowing, a proactive question "If you found wrongdoing in your workplace, how hard would you try to do the following?" was used. Responses on all items were assessed using a seven-point Likert-type scale. The anchor points were "strongly disagree = 1" to "strongly agree = 7". Mean score of each scale was calculated by adding the scores on each individual item of the scale and taking the mean of the sum.

Table 1. Descriptive Statistics of variables studied

Variable	Theoretical Score		Actual Score		Mean	SD
	Min	Max	Min	Max		
Authentic Leadership	1.00	7.00	1.31	7.00	4.86	1.15
Personal Identification	1.00	7.00	1.29	7.00	4.97	1.40
Organizational Commitment	1.00	7.00	1.11	7.00	5.19	1.11
Internal Whistleblowing Intention	1.00	7.00	1.00	7.00	4.90	1.29

Table 1 shows the result of the descriptive statistics of variables studied which cover minimum and maximum value (both theoretical and actual), mean, and the standard deviation (SD). From the descriptive analysis of variable it can be inferred that level of authentic leadership (4.86), psychological safety (4.19), personal identification (4.97), organizational commitment (5.19) and internal whistleblowing intention (4.90) in Riau Province Government, Indonesia were less highly rated. The low rating for internal whistleblowing intention explained that the disclosure by organization members about illegal, immoral or illegitimate practices to persons and managers inside of an organization was relatively low.

## RESULTS AND DISCUSSION

Hypotheses test to using partial least square-structural equation modeling (PLS-SEM). PLS is a component-based modeling technique which simultaneously examines both measurement and structural models (Chin, 1998a; Hulland, 1999; Hair et al., 2012; Hair et al., 2014; Solihin et al., 2011). In this study, it used WarpPLS 5.0 software.

### *Measurement Model Analysis*

The measurement model analysis is used to evaluate the relationship between the instruments and constructs to assess the reliability and validity (Solihin et al., 2011). Reliability was assessed by composite reliability. Construct validity was analyzed in two components, namely convergent validity, and discriminant validity. Composite reliability is used to evaluate the construct measures' internal consistency reliability. As shown in

table 2, the composite reliability for each variable is above 0.70, which demonstrates that each variable has acceptable reliability (Hulland, 1999; Hair et al., 2012; Hair et al., 2014). Convergent validity is assessed using the factor loading and average variance extracted (AVE). Table 2 shows that AVE values for all constructs are above 0.50. Furthermore, factor loadings of all instruments of the model are significant ( $p < 0.001$ ) and greater than 0.60. The result demonstrates an acceptable convergent validity (Chin, 1998a; Hulland, 1999; Solihin et al., 2011).

Discriminant validity is used to assess whether a construct shares more variance with its measures than with other constructs. It is evaluated by comparing the square root of AVE as compared to the correlations among the latent constructs (Chin, 1998b; Hair et al., 2012; Hair et al., 2014). Table 2 also shows that the square root of AVE on the diagonal column is higher than the correlation between the variables of latent on columns other than the diagonal. This result indicates that the discriminant validity has been fulfilled. Overall, the analysis demonstrates that the measurement is reliable and valid (Chin, 1998b; Hulland, 1999; Hair et al., 2012; Hair et al., 2014; Solihin et al., 2011).

Table 2. Reliability, AVE and Discriminant Validity

	<b>Composite Reliability</b>	<b>AVE</b>	<b>AL</b>	<b>PI</b>	<b>OC</b>	<b>IWI</b>
<b>AL</b>	0.965	0.635	<b>0.797</b>			
<b>PI</b>	0.997	0.775	0.675**	<b>0.880</b>		
<b>OC</b>	0.959	0.722	0.606**	0.578**	<b>0.849</b>	
<b>IWI</b>	0.926	0.758	0.379**	0.466**	0.605**	<b>0.871</b>

Note : Diagonal elements are the square root of the AVE statistics. Off-diagonal elements are the correlations between the latent variable calculated in PLS

\*\*Significant at  $p < 0.001$ .

### **Structural Model Analysis**

The structural model analysis is used to test the hypothesis, especially to examine whether the effect of authentic leadership on internal whistleblowing intention is direct or indirect (i.e., mediated by personal identification and organizational commitment). Following Solihin et al. (2011), performing structural model analysis used a step-wise approach (see also Baron and Kenny, 1986). *First*, we tested whether authentic leadership directly affects internal whistleblowing intention ( $H_1$ ). *Second*, we ran PLS by introducing personal identification ( $H_2$ ), and organizational commitment ( $H_3$ ) separately as mediating variables. *Thirdly*, we ran PLS by including personal identification and organizational commitment simultaneously as the mediating variables ( $H_4$ ). The results of PLS structural models can be seen in Table 3.

The results (see Table 3, panel A) show that authentic leadership is positively associated with internal whistleblowing intention ( $\beta = 0.432$ ;  $p < 0.01$ ;  $R^2 = 0.187$ ). Therefore, hypothesis H<sub>1</sub> which states that authentic leadership has a positive effect on internal whistleblowing intention is supported. The result is consistent with the argument by Liu et al., (2015), if employees believe their leaders, it will make employees aware that violations and corruption are unethical behavior. Hence, employees have a desire to report unethical behavior or become a whistleblower (Park and Blenkinsopp, 2009).

Table 3. PLS results (path coefficient, p-value, and  $R^2$ )

Panel A. Direct Effect				
Variable	Path to IWI			
AL	0.432***			
R <sup>2</sup>	0.187			
Panel B. Testing mediating effect of personal identification				
Variable	Path to			
	PI		IWI	
AL	0.675***		0.222***	
PI			0.348***	
R <sup>2</sup>	0.455		0.264	
Panel C. Testing mediating effect of organizational commitment				
Variable	Path to			
	OC		IWI	
AL	0.626***		0.104*	
OC			0.543***	
R <sup>2</sup>	0.392		0.374	
Panel D. Full Model				
Variable	Path to			
	PS	PI	OC	IWI
AL	0.398***	0.675***	0.626***	0.010 <sup>ns</sup>
PI				0.167***
OC				0.453***
R <sup>2</sup>	0.158	0.455	0.392	0.396

\*\*\*  $p < 0.01$  (one-tailed)

\*\*  $p < 0.05$

\*  $p < 0.10$

ns (not significant)

Conducting further analysis by introducing personal identification and organizational commitment separately as mediating variables reveals that authentic leadership has positive effect on personal identification ( $\beta = 0.675$ ;  $p < 0.01$ ) and personal identification is also positive effect on internal whistleblowing intention ( $\beta = 0.348$ ;  $p < 0.10$ ). However, the effect of authentic leadership on internal whistleblowing remains significant ( $\beta = 0.222$ ;  $p < 0.01$ ) (see Table 3, panel B). This means that personal identification only partially mediates the effect of authentic leadership on internal whistleblowing. Sobel test result reveals that the mediating effect of personal identification in the influence of



authentic leadership on internal whistleblowing intention is significant ( $z = 4.602$ ;  $p < 0.01$ ). This support  $H_2$  which stated that authentic leadership has an indirect effect on internal whistleblowing intention through personal identification. The result of this study is supported by Liu et al., (2015) which states that if subordinates identify with their authentic leaders, they can get more legitimate roles to report wrongdoing.

Furthermore, the result of study reveals that authentic leadership has positive effect on organizational commitment ( $\beta = 0.626$ ;  $p < 0.01$ ) and organizational commitment is also positive effect on internal whistleblowing intention ( $\beta = 0.543$ ;  $p < 0.10$ ). However, the effect of authentic leadership on internal whistleblowing remains significant ( $\beta = 0.104$ ;  $p < 0.10$ ) (see Table 3, panel C). This means that organizational commitment only partially mediates the effect of authentic leadership on internal whistleblowing. Sobel test results reveal that the mediating effect of organizational commitment in the influence of authentic leadership on internal whistleblowing intention is significant ( $z = 6.433$ ;  $p < 0.01$ ). This supports  $H_3$  which stated that authentic leadership has an indirect effect on internal whistleblowing intention through organizational commitment. Role modeling authentic leadership behavior works to encourage and inspire followers through principle-based behaviors that stimulate stronger commitment to organizational goals (Gatling et al., 2016). Employees who have a strong organizational commitment are more likely to have internal whistleblowing intentions (Alleyne, 2016; Brief and Motowidlo, 1986; Miceli et al., 1991; Taylor and Curtis, 2010).

Overall, the results indicate that personal identification and organizational commitment fully mediate the effect of authentic leadership on internal whistleblowing intention (see Table 3 panel D). Full mediation exists if a significant direct effect of the independent variable and dependent variable becomes insignificant after controlling for the effects of the mediating variables (Solihin et al., 2011). The mediation is partial if the relationship between the independent and dependent variable remains significant after controlling for the effects of mediating variables (Baron and Kenny, 1986; Solihin et al., 2011).

Table 4. The Indirect, direct, and total effects of AL on IWI

Path (AL-PI-IWI)	0.675 x 0.167	0.113
Path (AL-OC-IWI)	0.625 x 0.453	<u>0.283</u>
Indirect effect		<b>0.396</b>
Direct effect		<u>0.010</u>
Total effect		<b>0.406</b>

The results in Table 4 indicate that path coefficient of indirect effect authentic leadership on internal whistleblowing intention via personal identification and organizational commitment was 0.454. As the indirect effect, path coefficient value is more than 0.05 (Bartol, 1983; Paino et al., 2014). This reveals that the mediating effect of personal identification and organizational commitment in the influence of authentic leadership on internal whistleblowing intention is significant. This support  $H_4$  which stated

that authentic leadership has an indirect effect on internal whistleblowing intention through personal identification and organizational commitment.

## **CONCLUSIONS, LIMITATION AND SUGGESTION FOR FUTURE RESEARCH**

This study has made a unique and valuable contribution to our enhancing financial and behavioral decisions associated with internal whistleblowing intention. This model predicted that authentic leadership will affect internal whistleblowing intention. Specifically, this study predicted that personal identification and organizational commitment can mediate the effect of authentic leadership on internal whistleblowing intention.

This study proves that personal identification and organizational commitment are important factors in the influence of authentic leadership on internal whistleblowing indirectly. This research supports the development of a construct that has been built by Liu et al., (2015) about authentic leadership. Liu et al., (2015) test this construct in the context of the China and the research is still in the early stages of development, especially in Asia. Liu et al., (2015) also revealed that his research has never been tested by previous empirical research. Thus, this study also provides evidence that the constructs were built by Liu et al., (2015) have also been shown empirically in the context of Indonesia. Particularly, this study developed a construct that has been built by Liu et al., (2015) by adding variable organizational commitment. And this study has never been done in the context of Indonesia.

The results obtained in this research contribute to theory in different ways. For instance, it helps explain why internal whistleblowing intention could occur in the organization and enriches the literature on whistleblowing. Moreover, the study shows that authentic leadership is a relevant variable to understand how to make employees become whistleblowers through the literature of personal identification and organizational commitment. And it also contributes to the literature on personal identification and organizational commitment by demonstrating that it could be a relevant mediating variable. This study also suggests for the public sector to consider made whistleblowing reward system (OECD, 2012). This is an important step to motivate employees that conduct whistleblowing and is something that is encouraged and rewarded.

This study makes an interesting contribution, but it is not without important limitations that should be kept in mind when interpreting the results and conclusions. First, this study is related to sample size. The sample used in this study is relatively small. Therefore, future studies should examine the model used in this study using larger samples from other organizations or industries to validate the results of our study. Second, this research only studied three mediates variables of internal whistleblowing intention. Future research should add other mediates variables such as public service motivation (Caillier, 2015) and trust (Walumba et al., 2011) which are mediating among authentic leadership and internal whistleblowing intention. Further study also can include different forms of whistleblowing such as external whistleblowing (Nayir and Herzig, 2012).

## REFERENCES

- ACFE. (2016). *Report to the Nations on occupational fraud and abuse*. Retrieved from <https://s3-us-west-2.amazonaws.com/acfepublic/2016-report-to-the-nations.pdf>.
- Alleyne, P. (2016). The influence of organisational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados. *Journal of Applied Accounting Research*, 17 (2), 190 – 210.
- Anita, R., Abdillah, M. R., & Zakaria, N. B. (2021). Authentic leader and internal whistleblowers: testing a dual mediation mechanism. *International Journal of Ethics and Systems*, 37(1), 35-52.
- Anugerah, R., Anita, R., Sari, R. N., & Zenita, R. (2016). External Locus of Control and Reduced Audit Quality Behavior: The Mediating Effects of Auditor Performance and Organizational Commitment. *Journal of Economics, Business and Management*, 4 (5), 353-357.
- Anugerah, R., Abdillah, M. R., & Anita, R. (2019). Authentic leadership and internal whistleblowing intention: The mediating role of psychological safety. *Journal of Financial Crime*, 26(2), 556-567.
- Avolio, B. J., & Gardner, W. L. (2005). Authentic leadership development: Getting to the root of positive forms of leadership. *The Leadership Quarterly*, 16, 315-338.
- Avolio, B. J., Luthans, F., & Walumbwa, F. O. (2004). Authentic leadership: Theory building for veritable sustained performance. *The Gallup Leadership Institute*, 2–15.
- Avolio, B. J., Gardner, W. L., & Walumbwa, F. O. (2007). *Authentic Leadership Questionnaire*. Palo Alto, California : Mind Garden.
- Baron, R. M, and Kenny, D.A., (1986). The moderator – mediator variable distinction in social psychological research: conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51 (6), 1173-1182.
- Bartol, K. M. (1983). Turnover Among DP Personnel : A Causal Analysis. *Communications of the ACM*, 26, 807-811.
- Berry, B. (2004). Organizational culture: A framework and strategies for facilitating employee whistleblowing. *Employee Responsibilities and Rights Journal*, 16(1), 1–11.
- Bhal, K. T., & Dadhich, A. (2011). Impact of ethical leadership and leader–member exchange on whistle blowing: The moderating impact of the moral intensity of the issue. *Journal of Business Ethics*, 103(3), 485–496.
- Brief, A.P. and Motowidlo, S.J. (1986). Prosocial organisational behaviours. *Academy of Management Review*, 11 (4), 710-725.
- Caillier, J. G. (2015). Transformational leadership and whistleblowing attitudes: Is this relationship mediated by organizational commitment and public service motivation. *The American Review of Public Administration*, 45 (4), 458-475.
- Callahan, E. S., & Dworkin, T. M. (2000). The state of state whistleblower protection. *American Business Law Journal*, 38(1), 99–175.
- Chin, W. W. (1998a). Issues and opinion on Structural Equation Modeling. *MIS Quarterly*, 22 (1), vii-xvi.
- Chin, W. W. (1998b). The Partial Least Squares Approach for Structural Equation Modeling. In G.A. Marcoulides (Ed.), *Modern Methods for Business Research* (pp.295-236), London : Lawrence Erlbaum Associates.
- Donnelly, P. D., Quirin, J. J., and O'Bryan, D. (2003). Auditor acceptance of dysfunctional audit behavior: An explanatory model using personal characteristics. *Behavioral Research In Accounting*, 15, 87-110.
- Edmondson, A. (1999). Psychological safety and learning behavior in work teams. *Administrative Science Quarterly*, 44 (2), 350–383.

- Gardner, W. L., Avolio, B. J., Luthans, F., May, D. R., & Walumbwa, F. (2005). "Can you see the real me?" A self-based model of authentic leader and follower development. *The Leadership Quarterly*, 16(3), 343–372.
- Gatling, A., Kang, H.J.A., Kim, J.S. (2016). The effects of authentic leadership and organizational commitment on turnover intention. *Leadership & Organization Development Journal*, 37 (2), 181-199.
- Gundlach, M. J., Douglas, S. C., & Martinko, M. J. (2003). The decision to blow the whistle: A social information processing framework. *Academy of Management Review*, 28(1), 107–123.
- Hair, J. F., Sarstedt, M., Ringle, C. M., & Mena, J. A. (2012). An assessment of the use of partial least squares structural equation modeling in marketing research. *Journal of the Academy of Marketing Science*, 40 (1), 414-433.
- Hair, Joe, F., Marko, S., Lucas, H., & Volker, G. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. *European Business Review*, 26 (2), 106-121.
- Hannah, S. T., Avolio, B. J., & Walumbwa, F. O. (2011). Relationships between authentic leadership, moral courage, and ethical and pro-social behaviors. *Business Ethics Quarterly*, 21(4), 555–578.
- Henik, E. (2005). Ethical decision-making in the domain of whistleblowing: How issue characteristics affect judgments and intentions. *Journal of Business Ethics*, 56, 219-230.
- Hulland, J., (1999). Use of partial least squares (PLS) in strategic management research : A review of four recent studies. *Strategic Management Journal*, 20, 195-204.
- Kliuchnikov, A. (2011). Leader's authenticity influence on followers' organizational commitment. *Emerging Leadership Journeys*, 4(1), 70-90.
- Leroy, H., Anseel, F., Gardner, W. L., & Sels, L. (2015). Authentic leadership, authentic followership, basic need satisfaction, and work role performance: A cross-level study. *Journal of Management*, 41 (6), 1677-1697.
- Leroy, H., Palanski, M. E., & Simons, T. (2012). Authentic leadership and behavioral integrity as drivers of follower commitment and performance. *Journal of Business Ethics*, 107(3), 255–264.
- Liu, S.M., Liao, J.Q., & Wei, H. (2015). Authentic leadership and whistleblowing: mediating roles of psychological safety and personal identification. *Journal of Business Ethics*, 131 (1), 107-119.
- May, D. R., Hodges, T. D., Chan, A. Y. L., & Avolio, B. J. (2003). Developing the moral component of authentic leadership. *Organizational Dynamics*, 32(3), 247-260.
- Moeller, R. (2005) Brink's modern internal auditing. New Jersey : John Wiley & Sons, Inc.
- Mowday, R. T., Steers, R. M., & Porter, R. M. (1979). The measurement of organizational commitment. *Journal of Vocational Behavior*, 14, 224-227.
- Miceli, M. P., & Near, J. P. (1988). Individual and situational correlates of whistleblowing. *Personnel Psychology*, 41(2), 267–281.
- Miceli, M.P., Near, J.P. and Schwenk, C.R. (1991). Who blows the whistle and why. *Industrial and Labor Relations Review*, 45, 113–130.
- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2009). A word to the wise: How managers and policy-makers can encourage employees to report wrongdoing. *Journal of Business Ethics*, 86(3), 379–396.
- Nayir, D. Z., & Herzig, C. (2012). Value orientations as determinants of preference for external and anonymous whistleblowing. *Journal of Business Ethics*, 107(2), 197–213.

- Near, J. P. & Miceli, M. P. (1985). Organisational despondence : the case of whistle blowing. *Journal of Business Ethics*, 4, 1-16.
- OECD. (2012). *Organisation for Economic Co-operation and Development. Whistleblower protection: encouraging reporting*, Dated July 2012. Retrieved from <http://www.oecd.org>.
- Paino, H., Ismail, Z. and Smith, M. (2014) Modelling dysfunctional behaviour : individual factors and ethical financial decision, *Procedia - Social and Behavioral Sciences*, 145, 116-128.
- Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior-A survey of South Korean police officers. *Journal of Business Ethics*, 85 (4), 545–556.
- Park, H., Blenkinsopp, J., & Park, M. (2014). The Influence of an Observer's Value Orientation and Personality Type on Attitudes Toward Whistleblowing. *Journal of Business Ethics*, 120 (1), 121-129.
- Pratt, M. G. (1998). *To be or not to be: Central questions in organizational identification*. Retrieved from <https://www.researchgate.net/publication/232479086>.
- Porter, L.W., Steers, R.T., Mowday, R.T. and Boulain, P.V. (1974). Organisational commitment, job satisfaction and turnover among psychiatric technicians. *Journal of Applied Psychology*, 59 (5), 603-609.
- Rego, P., Lopes, M.P., Nascimento, J.L. (2016) Authentic Leadership and Organizational Commitment: The Mediating Role of Positive Psychological Capital, *Journal of Industrial Engineering and Management*, 9 (1), 129-151.
- Rehg, M. T., Miceli, M. P., Near, J. P., & Van Scotter, J. R. (2008). Antecedents and outcomes of retaliation against whistleblowers: Gender differences and power relationships. *Organization Science*, 19(2), 221–240.
- Rothschild, J., & Miethe, T. D. (1999). Whistle-blower disclosures and management retaliation the battle to control information about organization corruption. *Work and Occupations*, 26(1), 107–128.
- Shamir, B., Zakay, E., Breinin, E., & Popper, M. (1998). Correlates of charismatic leader behavior in military units: Subordinates' attitudes, unit characteristics, and superiors' appraisals of leader performance. *Academy of Management Journal*, 41 (4), 387–409.
- Solihin, M., Pike, R, Mangena, M & Li, Jing (2011) Goal-setting participation and goal commitment : Examining the mediating roles of procedural fairness and interpersonal trust in a UK financial service organization. *The British Accounting Review*, 43, 135-146.
- Sweeney, P. (2008). Hotlines helpful for blowing the whistle, *Financial Executive*, 24 (4) (May), 28-31.
- Taylor, E. and Curtis, M. (2010). An examination of the layers of workplace influences in ethical judgments: whistleblowing likelihood and perseverance in public accounting. *Journal of Business Ethics*, 93 (1), 21-37.
- Walumbwa, F. O., Avolio, B. J., Gardner, W. L., Wernsing, T. S., & Peterson, S. J. (2008). Authentic leadership: Development and validation of a theory-based measure. *Journal of Management*, 34(1), 89–126.