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Work Environment Factors and Retaliations Against Whistleblowing Intention

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ABSTRACT
The Whistleblowing is a powerful tool for detecting fraud. However, according to the 2024 Corruption Perception Index, Indonesia's score has declined significantly compared to previous years, showing no signs of a full recovery. This, suggesting a weak intention to whistleblow in Indonesia. This study aims to identify factors contributing to this weakness using the Partial Least Squares (PLS) method. The research considers both intrinsic and extrinsic factors, represented by rationalization, fear of retaliation, reward/punishment systems, work environment, and internal system responsiveness. The findings reveal that fear of reprisals, the work environment, and internal system responsiveness significantly influence whistleblowing intention.

Keywords: Whistleblowing, Fraud, Retaliation, Fear, Rationalization, Responsiveness, Intention

1. INTRODUCTION

ACFE (Association of Certified Fraud Examiners), as the world's largest anti-fraud association, categorizes fraud as a hidden danger that threatens the world. From this, it can be concluded that fraudsters take advantage of various security and regulatory loopholes to hide the fraud committed. The use of this loophole is one of the factors that make fraud difficult to detect. However, fraud will be easier to detect if there is a report from a member of the organization/ company where the fraud occurred.

Referring to a *fraud* survey conducted by ACFE (*Association of Certified Fraud Examiners*) in 2024, 14% of the total *fraud cases* in Indonesia can be disclosed through the internal audit, 13% through management review, and 43% of the total cases are disclosed by employees of the company where the *fraud* occurred. The results of the ACFE (*Association of Certified Fraud Examiners*) survey prove that information in the form of a complaint for *fraudulent* acts by a person, or what is called *whistleblowing*, plays an important role in preventing and identifying fraudulent acts.

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Based on the results of the survey, it can be concluded that a person's high intention in conducting *whistleblowing* can facilitate the process of disclosure and identification *of fraud* in Indonesia.

Referring to the *Corruption Perception Index* from 2012 to 2023, Indonesia experienced a decrease in the value of the CPI index in 2020 when compared to previous years. The decline in the CPI index indicates an increase in corruption crimes compared to the previous year (Kurniasih et al., 2024). An increase in revealed corruption crimes can indicate an increase in *fraudulent* acts detected in the form of corruption (Umar et al., 2024). This shows that the number of *fraud* cases exposed is increasing, thus increasing the possibility of *whistleblowing* activities that play a role in disclosing related cases (Indrasti & Karlina, 2020). However, keep in mind that the case that was revealed was a *fraudulent* act that had been committed over a long period, thus reflecting a person's weak interest in reporting fraudulent acts during that period (Scheetz & Wall, 2019)it is important to learn if there are unintended consequences associated with the language offering such awards. Aside from issues regarding submitting unsubstantiated claims of fraud to the Securities and Exchange Commission (SEC). A person's weak interest in *whistleblowing* can be influenced by internal and external factors (Indrasti & Karlina, 2020). Internal factors can be explained through a person's character, and external factors can be explained through a system implemented by the company/organization in response to directing a person's character according to the organization/company's goals.

An individual's character can be explained through a person's perception of threats and fear of retaliation against the *whistleblower*. The level of a person's threat and fear of retaliation can affect a person's decision to whistleblow, where the more often a whistleblower receives threats, the more likely a *whistleblower* is to result in a decrease in the intention of other colleagues or themselves to *whistleblow* in the future (Jeon, 2017; Latan, Chiappetta Jabbour and Lopes de Sousa Jabbour, 2018; Khan et al., 2022). This explains that an individual tends to undo his or her intention to whistleblow if the individual receives threats both vertically and horizontally in the work environment.

A person's intention in reporting fraud can also be influenced by rationalization. Rationalization is the process of making decisions by justifying an act and assessing that the act is reasonable to do (Aksa et al., 2020; Ribeiro et al., 2020). Rationalization can arise when an action is frequently performed by other co-workers. When the environment around the concerned individual justifies an action, the individual will tend to rationalize the action (Bandura, 1991). However, may report cheating if they have a high level of professional commitment (Mansor et al., 2020) and are aware of the protection received by *whistleblowers* (Smaili & Arroyo, 2017; Latan et al., 2018; Khan et al., 2022) which is modeled on the three factors encapsulated by the fraud triangle (pressure or financial incentives, opportunity and rationalization From this, it can be concluded that an individual is likely to report fraud if an individual is committed to their profession and are aware of the regulations that for *whistleblowers*.

Departing from this, the preparation and implementation of reward and punishment systems are very important in supporting a person to achieve their goals and motivating them in *whistleblowing* (Andon et al., 2018; Park & Jeon, 2022; Waeye & Maussen, 2023). With an optimal reward and punishment system, the organization/company indirectly treats every member/employee fairly. The organization's treatment of each member/employee can be reflected in the work environment offered by the company/organization. Based on the results of research by Altintaş & Özata (2020) and Lavena (2016), the work environment can influence a person's intention to report cheating (*whistleblowing*). This explains that the work environment can shape a

person's mindset in making decisions to report fraud. In addition, an optimal reward and punishment system can be realized with the responsiveness of a *responsive whistleblowing* system. Where good system responsiveness can increase a person's intention to whistleblow (Lee, 2020).

The lack of literature studies that discuss and identify influencing factors that inhibit *whistleblowing* intentions can result in organizations/companies experiencing obstacles in identifying and preventing unethical actions that are contrary to organizational goals. Departing from this, the researcher sees that it is important to explore the influence of internal (internal) factors of a person and external (organizational) factors that affect a person's intention to report fraud. This research is expected to present the main aspects that influence the attitude of a person who is reluctant to whistleblow.

2. LITERATURE REVIEW AND HYPOTHESIS

The Theory of Planned Behavior explains that each individual consciously performs and considers the important information available to a behavior. Meanwhile, a person's behavior is greatly influenced by a person's intention towards the behavior. Departing from this, it can be concluded that a person's intention to report fraud is the basis for a person to whistleblow. A person's intention in whistleblowing can be influenced by several factors. According to Ajzen (1991) 1985, 1987 In *Theory of Planned Behavior*, a person's intention can be influenced by attitudes towards behavior, subjective norms, and individual control.

Rationalization can explain a person's attitude towards a behavior, where rationalization is part of the behavior of the perpetrator, as exemplified by the next perpetrator. In this case, rationalization is a form of thinking in a person in making decisions that justify an action, where the act can be tolerated and morally acceptable. In addition, individuals will tend to do a validation with various reasons to justify their actions. When an individual tends to view an act as tolerable and morally acceptable for a variety of reasons, then the individual tends to be reluctant to report the act of cheating. According to Khan et al. (2022) A person's rationalization can arise when the *whistleblower* does not get protection from his or her organization, which then creates a dilemma for reporting cheating. The emergence of dilemmas can reflect the weak control of an individual's behavior towards cheating. This causes a person's rationalization to on their intention to reveal the act of fraud (*whistleblowing*). On the other hand, rationalization can have a positive impact on a person's intention to disclose fraud when the *whistleblower* is aware of the existence of regulations that protect them (Smaili and Arroyo, 2017; Latan et al., 2018; Khan et al., 2022) which is modeled on the three factors encapsulated by the fraud triangle (pressure or financial incentives, opportunity and rationalization Based on the arguments, the research hypothesis is prepared as follows

H1: Rationalization has a significant effect on whistleblowing intention

Mistreatment given by members of an organization to *whistleblowers* can affect a person's perception of *whistleblowing* and encourage related individuals to be reluctant to report cheating. Such mistreatment can be in the form of pressure or threats. Pressure and threats of retaliation can affect whistleblowing intent. This can happen because an individual will consider his or her decision to report an unethical act based on the consequences of the threats and pressures given. In a study conducted by Latan et al. (2018), it was proven that pressure from colleagues and threats of retaliation can reduce a person's intention to whistleblow. The findings are in line with studies conducted by Iwai et al. (2019) and Khan et al. (2022) which proved that threats of retaliation can affect how individuals perceive the seriousness of

violations and threats of retaliation, which in turn can affect their whistleblowing intentions. Based on the arguments above, the research hypothesis is prepared as follows.

H2: Perception of pressure and threat of retaliation has a significant effect on whistleblowing intention.

In an organization, a person's intention to report an unethical act is greatly influenced by the regulations within the organization. Regulations in an organization include a system of rewards and punishments that apply in the organization. The reward system, in the form of giving incentives and promotions, can motivate employees to report unethical actions that occur (Andon et al., 2018; Park & Jeon, 2022; Waeye & Maussen, 2023), while the punishment system can prevent employees from behaving unethically. From this, it can be concluded that when the organizational system rewards ethical behavior and transparency, employees will be more likely to report wrongdoing, which reflects an increase in whistleblowing intentions. Conversely, if the system doesn't work as it should, and tends to punish whistleblowers through retaliation that results in *whistleblowers* losing their jobs, employees may refrain from reporting unethical practices, reflecting a decline in whistleblowing intent. However, according to the theory of *self-determination* developed by Deci & Ryan (2000), it is explained that the decision-making of an action is more influenced by intrinsic (inner) factors than by extrinsic (external factors). Departing from this theory, it can be concluded that a person's decision-making is more influenced by a person's perception and rationalization. However, the presence of a regulation or system of rewards and punishments can have an indirect influence on internal factors in a person. For example, the presence of a reward system can change a person's view of *whistleblowing*, where a person will try to consider the benefits that will be obtained based on the applicable system when *whistleblowing*. Based on the discussion, the research hypothesis prepared as follows.

H3 : The reward and punishment system has a significant effect on whistleblowing intention.

In an organization, the work environment plays an important role in shaping an employee's perception of unethical actions. Research conducted by Baucus & Beck-Dudley (2005) revealed that the work environment can affect workers' *moral reasoning*, which then plays a role in determining a worker's actions. Departing from this, it can be concluded that when a worker is in a work environment filled with a culture of integrity, openness, and mutual respect, employees will tend to report unethical behavior that occurs in the work environment. Meanwhile, employees who are in a work environment filled with fear, distrust, or potential for revenge will tend to undo their intention to report unethical actions. Based on the discussion above, the research hypothesis is as follows.

H4: Work environment has a significant effect on whistleblowing intention.

In the organizational realm, the *whistleblowing* system of an organization or company greatly affects a person's

Table 1. **Results of Discrimination Validity Testing of the Fornell-Larcker Method**

Desciption	Amount of Respondents
Number of samples obtained	70
Number of samples that did not meet the criteria of the respondents in the study	1
Number of samples detected as outliers in the study	6

Source: Processed Data

intention to report fraud. An effective *whistleblowing* system can increase a worker's intention to report fraud. In addition, the presence of a well-structured and reporting-sensitive whistleblowing system can form a transparent work environment and increase employee trust in the organization. When an organization successfully implements a *whistleblowing* system well and is accompanied by a fair reward and punishment system, it can alleviate the fear of retaliation, which then strengthens a person's intention to report unethical acts. In addition, the speed of the *whistleblowing* system in responding to reports can affect workers' intentions in reporting unethical acts. A slow system that does not even respond to reporting of unethical actions will create doubts about the organization's concern for unethical actions that occur. Based on the discussion above, the research hypothesis is as follows.

H5: Internal System Responsiveness has a significant effect on whistleblowing intentions.

3. METHODS

This study is an associative causal research using a quantitative approach. Departing from this, this study aims to determine how much influence rationalization (RSN), threat and pressure perception (FoR), reward and punishment system (RWRD), work environment (INV), and *internal responsiveness* system (ISR) have on a person's intention to whistleblow using statistical test tools. In addition, this study uses primary data obtained through the questionnaire data collection method. The research questionnaire consisted of 62 questions with a multiple-choice question type with a Likert scale of 1 to 7. The population in this study is all workers domiciled on the island of Java, both private workers and public workers from various career stages, so the researcher uses *a simple random sampling* technique in this study. The determination of the minimum number of samples for the study was carried out using the Cohen table. Thus, with the number of arrows towards the construct as many as 5, alpha 0.10, and a minimum R2 of 0.25, the minimum number of samples needed in the study is 58 samples. We distributed the research questionnaire through Google Forms to 134 respondents with a response rate of 52%. Thus, the samples obtained in this study were 70 samples, with 1 sample not meeting the research criteria and 6 samples detected as outliers, as shown in Table 1.

The rationalization variable measurement instrument was adopted based on the instrument created by Latan et al. (2018), the question item for *the fear of retaliation* variable was adopted based on the instrument proposed by Cortina & Magley (2003), the measurement instrument used in measuring reward and punishment variables was developed based on the measurement indicator developed by Zimbelman et al. (2014), the working environment variable measurement instrument was adopted from the instrument developed by Rodiyah (2015), the internal system's responsiveness *internal variable measurement instrument* was adopted based on the instrument developed by Spencer (1986), and the whistleblowing *intention variable measurement instrument* was adopted from the instrument used by Rodiyah (2015) without using an accounting scenario test; this considers the target of respondents, namely private and public workers. Some of the measurement

Table 2. **Respondents' Demographics Based on the Questionnaire Replied**

Gender	Civil servants	Private Employees	Internal or external auditors	Total
Male	6	19	4	29
Female	7	17	10	34
Total	13	36	14	63

Source: Processed Data

instruments used are adjusted using a Likert scale of 1 to 7. Testing of the research sample was carried out using the *Partial Least Squares* method and utilizing the Smart-PLS 4 application. As a requirement of *the Partial Least Squares* method in the Smart-PLS 4 application, the researcher conducted several tests on the samples that will be analyzed in this study. These tests include reliability tests, validity tests, R2 tests, Q2 tests, Goodness of Fit (GoF) tests, PLS prediction tests, and hypothesis tests.

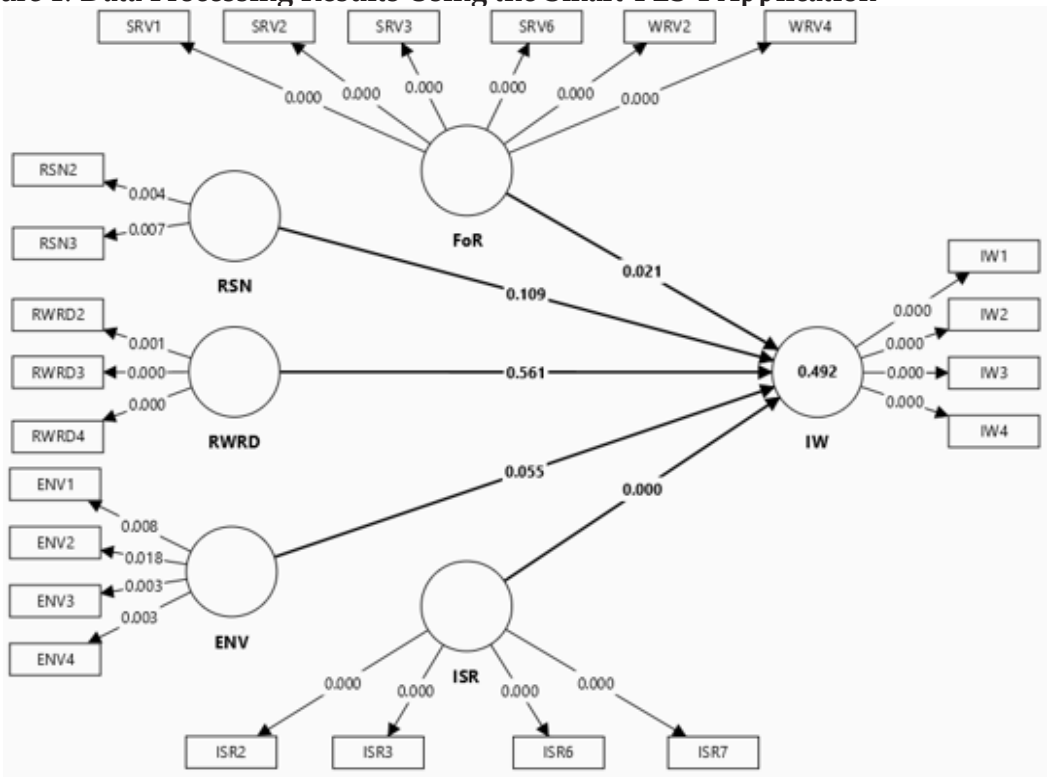
4. RESULTS AND DISCUSSION

Based on the results of the questionnaire obtained, 21% or a total of 13 respondents are civil servants, 57% or 36 respondents are private employees, and 22% or 14 respondents are internal auditors and external auditors. Departing from the results of the questionnaire, it can be concluded that the majority of respondents in this study are private employees. A total of 29 respondents were male, and 34 were female. For more details about respondents, please refer to the table below (Table 2).

Reliability Test

The reliability of the questionnaire can be reflected through the consistency of respondents in answering the questionnaire items. The reliability level of the questionnaire can be measured through *Cronbach's alpha.* According to a questionnaire, it can be said to be reliable if *the Cronbach's alpha* > 0.6 (Sugiyono, 2007; Hair et al., 2010). Based on the results of the reliability test using the Smart-PLS 4 application (Figure 1), the variables used in the study obtained *a cronbach alpha* > 0.60; where whistleblowing intention (0.707), rationalization (0.695), threat perception and pressure (0.886), reward and punishment system (0.657), work environment (0.747), and *internal system responsiveness* (0.704). Departing from this, in accordance with the basis of decision-making, the measurement instruments used in the study have met the reliability criteria.

Figure 1. **Data Processing Results Using the Smart-PLS 4 Application**



Source : Processed Data

Table 3. **Results of Discrimination Validity Testing of the Fornell-Larcker Method**

	ENV	FoR	ISR	IW	RSN	RWRD
ENV	0.747					
FoR		0.793				
ISR			0.726			
IW				0.728		
RSN					0.874	
RWRD						0.758

Source: Processed Data

Validity Test

Validity test is carried out with two approaches, namely the convergent validity test and the discriminant validity test. The convergent validity test can be assessed through *the factor loading* of each research indicator and the AVE value of the construct, where a research indicator is included in the valid category if the *factor loading* > 0.6 and the AVE is> 0.5 (Hair, Ringle and Sarstedt, 2016; Robinson Sihombing and Arsani, 2022). Based on *the output* of the convergent validity test using Smart-PLS 4, all research indicators showed a loading factor of > 0.6; and an *Average Variance Extracted* (AVE) value > 0.5; where the *Average Variance Extracted* (AVE) value for whistleblowing *intention* (0.530), rationalization (0.763), threat perception and pressure (0.628), reward and punishment system (0.575), work environment (0.557), and *internal system responsiveness* (0.527). Referring to the basis of decision-making, the indicators of this study have met the criteria of validity in a convergent manner.

Then, based on the results of the discrimination validity test using the Fornnel and Larcker methods, the square root value of *the Average Variance Extracted* square of all research instruments was greater than the correlation number between one instrument and another; Where whistleblowing intention (0.728), rationalization (0.874), threat and pressure perception (0.793), reward and punishment system (0.758), work environment (0.747), and *internal system responsiveness* (0.726). So that the research instrument has met the validity criteria (Table 3).

R-Square Test

According to Hair et al. (2016) in Robinson Sihombing & Ade Marsinta Arsani (2022), independent variables are said to have a significant impact on dependent variables if the R-Square value ≥ 0.67. Meanwhile, the independent variable had a moderate influence on the dependent variable if the R-Square value was ≥ 0.33 and < 0.67. The results of the R2 test show that the model adopted for this study is able to reflect the dependent variable (*whistleblowing* intent) of 44.8% if the researcher refers to *Adjusted* R2, and is able to explain the dependent variable of 49.2% if the researcher refers to R2. Departing from these results, both *Adjusted* R2 and R2 values are located in the *range of* 33% (0.33) to 0.67 (67%). According to Hair et al. (2016)followed by a discussion of situations in which PLS-SEM should be the method of choice for structural equation modeling. It is argued that PLS-SEM is appropriate when complex models are analyzed, when prediction is the focus of the research – particularly out-of-sample prediction to support external validity, when data do not meet normal distribution assumptions, when formative constructs are included, and when higher-order constructs facilitate better understanding of theoretical models. The most up-to-date guidelines for applying PLS-SEM are provided, and step-by-step guidance is offered on how to apply the method using an R statistical package (i.e., SEMinR in Robinson Sihombing & Ade Marsinta Arsani (2022), the independent variable in this study can have a moderate influence on the dependent variable.

Table 4. **PLS Prediction Test Results**

	PLS-SEM_RMSE	PLS-SEM_MAE	LM_RMSE	LM_MAE
IW1	1.805	1.256	2.292	1.74
IW2	1.588	1.032	2.033	1.463
IW3	1.694	1.143	2.424	1.656
IW4	2.177	1.591	2.535	1.99

Source: Processed Data

Goodness of Fit (GoF)

According to Hair et al. (2016)followed by a discussion of situations in which PLS-SEM should be the method of choice for structural equation modeling. It is argued that PLS-SEM is appropriate when complex models are analyzed, when prediction is the focus of the research – particularly out-of-sample prediction to support external validity, when data do not meet normal distribution assumptions, when formative constructs are included, and when higher-order constructs facilitate better understanding of theoretical models. The most up-to-date guidelines for applying PLS-SEM are provided, and step-by-step guidance is offered on how to apply the method using an R statistical package (i.e., SEMinR in Robinson Sihombing & Ade Marsinta Arsani (2022), the *Goodness of Fit* value of a model is said to be good if the value obtained is> 0.38. The GoF value can be obtained by rooting the square of the multiplication between the AVE mean and the R2 average, which can then be described as follows. Based on the results of the convergent validity test, the AVE value of each research variable was 0.557 (ENV), 0.628 (FoR), 0.527 (ISR), 0.530 (IW), 0.763 (RSN); and 0.575 (RWRD). Departing from these results, an average AVE of 0.597 was obtained and the average R2 result could be obtained through the R2 test results, which was 0.492. Based on the results of these calculations, the researcher obtained a GoF value of 0.541. The GoF value obtained has met the GoF value criteria > 0.38 so that the research model used is appropriate.

PLS Prediction Test

The PLS prediction test was carried out to ensure the hypothesis testing method used by comparing the prediction ability of the *Partial Least Squares* method when compared to the multiple linear regression method in general (*Ordinary Least Square*). The test method used can be said to be in accordance with the research conducted if the test *error* value is lower when compared to other test methods (Hair et al., 2019).

The above test shows that the error rate using the *Partial Least Squares* (PLS) test method has a lower *error* rate when compared to the multiple linear regression test method (*Ordinary Least Squares*). This is shown from the lower PLS-SEM_RMSE and PLS-SEM_MAE values compared to the LM_RMSE and LM_MAE values, so the test method with *Partial Least Squares* is more appropriate to be carried out in this study (Table 4).

Hypothesis Test

Based on the results of the hypothesis test, with a confidence level of 90% and α = 10%, the variables of pressure and threat perception (P-values= 0.021), work environment (P-values= 0.055), and *Internal System Responsiveness* (P-values= 0.000) had a significant effect on *whistleblowing* intention. Departing from this, it can be concluded that hypotheses 2, 4, and 5 are accepted. Meanwhile, the rationalization variable (P-values = 0.109) and the reward and punishment system (0.561) had no significant effect; so that hypotheses 1 and 3 are rejected (Table 5).

DISCUSSION

The results of the hypothesis test show that rationalization does not have a significant influence on *whistleblowing* intention, so

hypothesis 1 in the study is not proven in the tests that have been carried out. Departing from this, the researcher concluded that rationalization does not have a significant influence on a person's perception in their intention to report fraud. This can be due to several factors. The first factor that can result in this is the high and low moral compass of an individual. A high moral compass can encourage a person to commit *whistleblowing* regardless of the rationalization they make, and conversely, a low moral compass allows a low *whistleblowing* intention even if they do not rationalize an act of *fraud*. This finding is in line with the opinion of Miceli & Near (1992) who stated that a person's moral compass better explains a person's intention in whistleblowing.

The second factor that has the potential to cause rationalization does not have a significant effect, is the existence of other indicators that affect a person's intention to whistleblow and tend to affect a person's overall perception, which causes a person to ignore the rationalization they make, in this case the pressure factor. The emergence of pressure exerted by fraudsters can have a much greater influence on a person's intention to whistleblow. This is reflected in several cases where a person who does not rationalize the act of *fraud* is reluctant to carry out *the act of whistleblowing* because he is pressured by the fraudster, which then encourages a person to consider the advantages and disadvantages of *whistleblowing*. This is one of the factors why someone decides to extend their intention in carrying out the act of *whistleblowing*. The results of this study agree with previous research, which stated that a person's view of pressure and threats has a significant effect on a person's intention to report cheating (Latan et al., 2018; Iwai et al., 2019; Khan et al., 2022).

An unethical and unsupportive work environment for *whistleblowing* can affect a person's intention to whistleblow. For example, when a person is in a work environment that does not provide protection to him, he will tend to try to find a "safe" position in the work environment and will not dare to *whistleblow* in the event of *fraud*. These results are further supported by previous research that reveals that the work environment can affect *a person*'s moral reasoning (Baucus & Beck-Dudley, 2005), which then influences a person in making decisions. Then, the test results also showed that the reward and punishment system did not have a significant effect on a person's intention to report cheating. The results obtained in this study do not agree with the results of previous studies, which stated that the reward system affects a person's intention to report fraud (Andon et al., 2018; Park & Jeon, 2022; Waeye & Maussen, 2023). This can be caused by a person's distrust of the reward and punishment system applied, while this distrust can arise from the results of a person's observation of an inconsistent reward and punishment system. For example, when a punishment system does not seem to apply to the top executives of an organization or company,

Table 5. **Hypothesis Test Results**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P Values
ENV -> IW	-0.252	-0.181	0.131	1.918	0.055
FoR -> IW	-0.238	-0.238	0.103	2.306	0.021
ISR -> IW	0.640	0.637	0.138	4.652	0.000
RSN -> IW	0.194	0.182	0.121	1.603	0.109
RWRD -> IW	0.089	0.071	0.153	0.581	0.561

Source: Processed Data

an employee will doubt the consistency of the reward and punishment system that applies. Departing from this, a person will tend to undo their intention to whistleblow under pressure and bad behavior as a basis for consideration due to the inconsistency of the applicable system. In addition, the influence of intrinsic motivation that is more dominant than extrinsic motivation can also play an important role in determining a person's intention to *whistleblow* (Deci and Ryan, 2000). Departing from this, the results of the study also show that the level of responsiveness of the *whistleblowing* system can have an influence on *whistleblowing* intention. These results show that a system that is sensitive to reporting fraud will support increasing a person's intention to whistleblow. For example, when the system gives a positive response and processes the submitted report and follows up on the report, it can build a good perception of employees towards *whistleblowing,* which can then increase the employee's intention to report cheating in the future. Departing from the results of the research, in this case, the researcher recommends organizations and companies to develop a supportive work environment and free from various kinds of pressure by implementing a system that is not only in the form of rewards and punishments but also includes a system that.

5. CONCLUSION

This research contributes to tracing the factors that cause the weak intention of the Indonesian people in reporting acts of fraud (*whistleblowing*) from both intrinsic and extrinsic aspects. Research proves that a person's perception of pressure and threats, the work environment, and *the internal response system* influence a person's intention to report cheating. In addition, this research is far from perfect and does not escape limitations in the form of short research time and inadequate sample sizes. Departing from the limitations of the study, the researcher suggested increasing the number of samples in the study to achieve more accurate research results. Researcher also suggested adding another independent variable or moderating variables, such as moral reasoning or organizational culture, into the equation to further develop, expand, and deepen the understanding of factors that can affect a person's whistleblowing intention.

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