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Whistleblowing system and group pressure: Experimental study of fraud intention in governmental internal auditors

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Abstract

Research aims: The goal of this study is to investigate the causal link between the whistleblowing system and group pressure on whistleblowing intentions.

Design/Methodology/Approach: The study technique was carried out using an experimental approach utilising governmental internal auditors in Semarang City, Central Java Province, and Kupang City, East Nusa Tenggara Province, Indonesia, who served as government auditor surrogates.

Research findings: The findings revealed that the whistleblowing system and group pressure impacted whistleblowers' intentions.

Theoretical contribution/ Originality: The theory of planned behaviour serves as the foundation for examining individual intentions under a variety of scenarios.

The independent factors in this study are whistleblowing system channels and group pressure, with whistleblowing intention serving as the dependent variable.

Practitioner/Policy implication: The findings of this investigation imply that government auditors should implement a whistleblowing system capability that enhances integrity enforcement in the prevention and detection of fraud in the government sector.

Keywords: Group Pressure; Fraud Intention; Whistleblowing System

Introduction

Corruption charges in Indonesia are still often discovered by the Corruption Eradication Commission. Indonesia is now ranked 93rd among countries by Transparency International. In 2024, the Association of Fraud Examiners (ACFE, 2024) produced a Report to the Nations on Occupational Fraud 2024, which revealed that whistleblowing can uncover more fraud, utilising monetary payout rather than management reviews and internal auditors. The concept of whistleblowing originated from individuals within an organization who recognize any unlawful or deceptive actions; they notify the proper authorities to take measures against those activities. A whistleblowing system is designed to reduce fraud and serve as an internal control mechanism in an organization. Not only does the whistleblowing system have a strategic role in detecting and preventing fraud and ethical violations in the organisational environment. This control mechanism is demonstrated by the fact that more than 43% of frauds have been uncovered through whistleblower reports (tips), which

makes whistleblowing a highly effective method of early detection and investigation compared to other common detection methods including internal management oversight (13%) and internal audits of workplace organisations (13%) (ACFE, 2024). Furthermore, scientific literature reinforces the perspective that effective whistleblowing mechanisms serve not only as an early detection tool but also as a deterrent against unethical behaviour (Kaptein, 2011; Miceli et al., 2008). On the other hand, some factors inhibit the intention of whistleblowing in the workplace, including the fear of retaliation for their reported actions, lack of trust in the reporting system, and organisational culture that does not support openness (Miceli et al., 2008). Empirically, various studies have shown that the intention to whistleblow is still relatively low, especially in the public sector and organisations with high levels of bureaucratic hierarchy (Park & Blenkinsopp, 2009; Miceli et al., 2008; Kaptein, 2011). Therefore, this study is important in examining whistleblowing intention in depth as the main foundation of whistleblowing behaviour.

Based on this urgency, this research is important to understand the various factors that can influence whistleblowing intentions so that organisations can design effective strategies to encourage ethical reporting behaviour (Valentine & Godkin, 2019). In addition, situational, organisational, and human variables impact whistleblower intention (Gao & Brink, 2017; Nuswantara, 2023). Moreover, whistleblower goals connected to the reward structure (incentives system) (Xu & Ziegenfuss, 2008; Brink et al., 2013; Brink et al., 2017; Andon et al., 2016; Lee & Turner, 2017; Lee & Xiao, 2018; Rose et al., 2018; Michaels, 2024). Xu and Ziegenfuss (2008) discovered that internal auditors disclose problems when they get employment contract perks or monetary awards. Organisations are able to offer numerous forms of prizes, but monetary incentives are seen to be more successful than other forms of rewards. Brink et al. (2013) evaluated how the influence of the strength of evidence and monetary incentives affect whistleblower intentions in external and internal reporting channels. According to the findings of Brink et al. (2013), when the evidence is robust, incentives from an organisation enhance reporting to the Securities and Exchange Commission (SEC), but when the evidence is poor, the intention to report to the SEC decreases despite incentives. Thus, the results of previous studies indicate that providing financial incentives can significantly increase individuals' intention to report violations to external authorities (Andon et al., 2016; Lee & Turner, 2017; Lee & Xiao, 2018; Rose et al., 2018; Michaels, 2024).

A leader in an organisation has a responsibility to influence their members' decisions and behaviours. A leader ought to be capable of identifying the objectives that their organization aims to accomplish, such as commitment and performance according to the organization's standards, trust, and dedication. Leadership also serves as a mechanism to reduce unethical behaviour or fraud in organisations (Brown & Treviño, 2006). The presence of leadership should enable the overcoming of any unlawful or fraudulent conduct that contravenes the applicable rules. Of the many leadership styles, transformational and transactional leadership are the two dominant paradigms that significantly influence organisational outcomes (Bass & Avolio, 1994). This research will cover both transformational and transactional leadership styles.

Transformational leadership is characterised by the leader's ability to inspire and stimulate subordinates to follow intellectually while paying attention to individual development in the organisation. Leaders with a transformational style can encourage intrinsic motivation by aligning employees' values and goals with those of the organisation, thus encouraging higher ethical behaviour and commitment (Bass & Riggio, 2006). In contrast, transactional leadership is built on a framework of rewards and penalties, where performance depends on clearly defined tasks and goals (Judge & Piccolo, 2004). Both styles contribute to organisational performance, but in different ways, where transformational leadership motivates through vision while transactional leadership ensures results through structure and incentives (Bass & Riggio, 2006; Judge & Piccolo, 2004).

Rewards in organisations act as a key element in transactional leadership. In this case, rewards serve as an extrinsic motivator role that can improve task performance by meeting employee expectations and reinforcing organisational goal-directed behaviour (Skinner, 2005; Oberfield, 2014). It suggests that behaviour can be shaped and reinforced through external consequences such as rewards or punishments (Skinner, 2005). According to Deci et al. (1999), extrinsic rewards can increase individual motivation and task performance when they are designed to reinforce competence and recognition of individual achievement. The availability of a prize might be an appealing incentive for each individual to enhance their performance. This incentive is a motivator that may be provided to members of an organisation to ensure that their performance meets established standards and helps the organisation accomplish its goals. Furthermore, monetary and non-monetary rewards have been shown to increase employee effort and align individual performance with organisational goals (Yousaf et al., 2014).

This study deviates from the phenomena of incidents of corruption, collusion, and nepotism within the scope of the public sectors in Indonesia. Although the legal and audit frameworks have been strengthened, whistleblowing is still underutilised as a mechanism to uncover unethical behaviour. One pertinent example is the 2016 bribery case involving the Unqualified Opinion from the Audit of the Ministry of Villages, Disadvantaged Regions, and Transmigration's Financial Statements. The Corruption Eradication Commission named four suspects in this case, namely, Sugito (Inspector General of the Ministry of Villages), Jarot Budi Prabowo (Echelon III Department of the Ministry of Villages), Rochmadi Saptogiri (Main Auditor of BPK State Finance III), and Ali Sadli (Echelon I of BPK) (Tempo, 2017). Notably, the case never came to light through internal whistleblowing but through external investigations, so that this research will highlight the gap in internal reporting practices. This phenomenon suggests that the whistleblowing system in the public sector has not been effective, especially regarding internal control mechanisms and the willingness of individuals to report offences.

In this research, the theory of planned behaviour (TPB) explains the intention to engage in whistleblowing behaviour. The TPB predicts ethical or immoral behaviour (Ajzen, 1991). A person's behaviour can be predicted from their intention to act, which is influenced by three main elements: attitude towards behaviour, subjective norm, and perceived behavioural control (Ajzen, 1991). In the context of whistleblowing, these elements are

realised as follows: individuals form behavioural attitudes based on personal ethical beliefs regarding whistleblowing; subjective norms refer to perceived social pressure to whistle or not to whistle; and perceived behavioural control reflects individuals' confidence in their ability to report wrongdoing safely and effectively. Several empirical studies have demonstrated the predictive power of the TPB in the context of whistleblowing, that behavioural attitude variables, individual norms, and perceived control play an important role in the formation of whistleblowing intentions (Park & Blenkinsopp, 2009; Alleyne et al., 2013). This view is compatible with the whistleblower's aim since the revelation of a scam necessitates complex psychological processes. Because TPB may explain attitudes and behaviours, it may be used to anticipate whistleblower intentions.

On the other hand, Social Cognitive Theory (SCT) is an essential paradigm for comprehending and elucidating hazardous behaviour (Ten Wolde et al., 2008). This theory claims that socio-cognitive variables, such as self-efficacy, motivation, expectancy, and social support, may be used to predict behaviours (Bandura, 1986). SCT explains how an individual's belief in their capacity to take action in risky situations can influence decision-making, especially when there are potential threats to the individual, such as retaliation or isolation (Ten Wolde et al., 2008).

In whistleblowing, motivation is a key driver that underpins ethical behaviour despite the personal risks involved (Taylor & Curtis, 2010). According to this idea, motivation is the most crucial aspect in obtaining long-term success. Motivation is vital because it may overcome dangerous conditions that motivate an individual's behaviour and actions. Furthermore, social support for whistleblowing, such as an organisational culture that encourages transparency, can increase the likelihood that an individual will be motivated to disclose a violation when there is a violation that can be observed by the whistleblower (Miceli et al., 2008). Therefore, TPB can help explain why an individual intends to whistleblow because they have considered and planned their actions by thinking about the consequences. Meanwhile, SCT complements by explaining how a person can actually realise the intention, through self-efficacy and social support that make them dare to act, especially in risky situations.

Leadership should not condone unlawful and deceptive behaviour. A leader has power over their people to eliminate all deceptive behaviours and may even promote whistleblower purposes (Caillier & Sa, 2017). Whistleblowing can be achieved by creating an ethical atmosphere, accountability pressure, a reporting mechanism, and various styles of leadership. Transformational leadership can support increased positive behaviour towards whistleblowing (Park & Blenkinsopp, 2009). Ethical leadership can mediate the relationship between organisational identification and whistleblowing intentions (Rubab et al, 2023). When employees feel that their leaders have ideal influence, are fair, transparent, and support integrity, then employees will tend to be involved in whistleblowing for the benefit of the organisation. In addition, leadership also has a role in managing and strengthening the effectiveness of the reward system given to whistleblowers.

Rewards will be more effective in encouraging whistleblowing when supported by a leadership structure that is firm against fraud and emphasises the principle of integrity (Rose et al., 2018). Kaptein (2011) reinforces the perspective that the role of leaders is crucial in internalising the employee reward system as part of the organisation's ethical culture. Consistently with Eisenbeiß and Brodbeck's (2014) findings that ethical leadership is the foundation of an effective employee reward system, especially in encouraging long-term ethical behaviour. Meanwhile, in Indonesia, a system featuring prizes for whistleblowers has been implemented, but its efficiency must be validated in order to enhance whistleblowing intentions.

This research investigates the causal relationship between leadership, incentives, and whistleblowing (Xu & Ziegenfuss, 2008; Yousaf et al., 2014; Kaptein, 2011; Brink et al., 2013; Andon et al., 2016; Rose et al., 2018; Wahyuningtiyas & Pramudyastuti, 2022; Putri et al., 2024). Research in this context is important because whistleblowing is not only influenced by individual factors, but also by social interactions and the organisational environment, especially in a hierarchical and risky public sector environment (Miceli et al., 2008; Park & Blenkinsopp, 2009). Research by Xu and Ziegenfuss (2008) found that the reward system and the level of moral reasoning influence internal auditors to carry out whistleblowing, which they find in the process of preparing company financial information. Xu and Ziegenfuss' (2008) research explains that whistleblowers who have low moral thinking tend to disclose whistleblowing when there are financial rewards, which is explained through Kohlberg's moral development theory. In addition, Andon et al. (2016), through an experimental study, found that providing financial incentives significantly increased accountants' intention to whistleblow to external authorities. Brink et al. (2013) through an experimental study explained that overall, employees are more likely to whistleblow through internal reporting channels than through external authorities, namely the SEC, considering strong evidence. Brink et al. (2013) used motivational crowding theory to explain the intrinsic motivation of individuals in the context of fraud reporting. Andon et al. (2016) state that incentives play an important role as a tool to encourage whistleblowing behaviour, especially in the context of external reporting. However, Andon et al. (2016) have not explicitly explained the theory used in explaining their research results through experimental studies.

In the theoretical framework, this study differs from previous studies in integrating the main theories (Xu & Ziegenfuss, 2008; Brink et al., 2013; Andon et al., 2016). This research integrates two main theories, including: First, TPB is used as the main framework to explain whistleblowing intention and motivation, by considering attitude, subjective norm, and perceived behavioural control (Ajzen, 1991). Second, transformational and transactional leadership theories are used to explain how leadership styles influence the attitudes and norms dimensions of the TPB (Judge & Piccolo, 2004; Bass & Riggio, 2006). This study's leadership is based on transformational and transactional leadership styles, which can influence whistleblower reporting when combined with the presence of incentives for every member of an organization. With rewards, psychological barriers such as fear or hesitation tend to decrease, so that individuals are more encouraged to make ethical decisions, such as whistleblowing (Rose et al., 2018).

This study also fills the research gap in previous studies, most of which focus on private sector objects (Xu & Ziegenfuss, 2008; Brink et al., 2013; Andon et al., 2016), while as far as the researcher's exploration, there are not many studies that examine leadership, rewards, and whistleblowing in the context of internal auditors in public sector organisations, especially in government agencies in developing countries. The objective of the theoretical investigation is to assess the theory of planned behaviour in relation to the function of governmental internal auditors in uncovering frauds discovered throughout the audit process. In practical terms, this study contributes to the development of effective whistleblower rule designs for government sectors.

Literature Review and Hypotheses Development

Theory of Planned Behavior

TPB is the evolution of Theory of Reasoned Action (TRA). In general, the TPB describes how intentions are generated and modified by many variables. This desire marks the beginning of an individual's ongoing behaviour (Ajzen, 1991). According to the TRA, subjective norms and attitude towards behaviour are the two most important elements influencing individual intention. In its evolution, the Theory of Planned Behaviour adds that there are three crucial factors: attitude towards behaviour, subjective standards, and sense of behavioural control (Park & Blenkinsopp, 2009). Thus, the TPB states that the function of personal motivation towards behaviour adoption is the intention to behave (Alleyne et al., 2013).

In the context of this research, whistleblowing is a risk-laden action and is usually done thoughtfully so that it is not done impulsively or hastily. It is why intention is the most relevant focus of this study. Intention is the most powerful indicator in predicting whether someone will do whistleblowing or not, especially in situations involving moral judgement, personal threat, and social pressure (Alleyne et al., 2013). Whistleblowing actions are often not directly observable, so the study of whistleblowing intentions is a valid way to understand trends in reporting behaviour in organisations.

The use of the TPB in this study aims to understand individual behaviour towards whistleblowing, social norms around them, and perceived control over the situation faced and observed, so that these behaviours form the intention to report violations. With this theoretical framework, this study can identify the factors that encourage the emergence of whistleblowing intentions, which ultimately manifest in actual behaviour when individuals are faced with situations that require ethical decision making.

One important factor that influences the three components in the TPB to increase whistleblowing intention is leadership style, specifically transformational leadership and transactional leadership (Bass & Riggio, 2006; Judge & Piccolo, 2004). Transformational leadership has a certain strategy for motivating its people. Transformational leaders understand how to motivate their teams through the behaviours and practices they exhibit. Transformational leaders inspire their people by engaging in fascinating

communication (Effelsberg & Solga, 2013). The motivational process is also carried out to challenge members to fulfil set criteria in order to achieve future goals (Bacha & Walker, 2013). Transformational leaders may give a perfect illustration of how a leader sets high standards for morality and ethics. Bass (1997) discovered that transformational leadership encourages members to become accustomed to being conscious of the importance of the outcomes to be reached by putting personal interests aside. Transformational leaders motivate members not only to meet organisational expectations but also to achieve shared values and ethics (Effelsberg & Solga, 2013; Bacha & Walker, 2013). In this regard, transformational leaders encourage open communication, moral responsibility, and a shared vision that can all create a psychologically safe and comfortable environment where organisational members feel empowered and supported to report unethical behaviour, including whistleblowing. By modelling ethical behaviour and emphasising collective goals, transformational leadership can foster moral courage and intrinsic motivation, which are crucial in overcoming feelings of fear and hesitation related to whistleblowing.

On the other hand, transactional leadership has a more conditional and structured relationship to whistleblowing intentions than transformational leadership. Transactional leadership is defined as a leader conveying the objectives of their organization and making an offer in the form of incentives to members who achieve those goals. Transactional leadership has clear performance targets, observations of members' performance in achieving targets, and rewards and punishments. In this leadership model, a leader focuses on achieving organisational goals through setting clear targets, rewarding members of the organisation who achieve the targets, and applying punishment for ethical violations or deviations (Hamstra et al., 2014). Meanwhile, Transactional leadership has two dimensions: (1) rewarding member performance and (2) monitoring member infractions and deviations so that they may be remedied. Transactional leadership prioritises individual aspirations over organisational aims. As a result of transactional leadership, individual goals are emphasised over organisational aims (Hamstra et al., 2014). The relationship between leaders and members of the organisation is reciprocal and functional, meaning that members who comply and excel will be rewarded, while those who violate will be corrected. Thus, transactional leadership can encourage whistleblowing intentions if the organisation explicitly links whistleblowing with rewards, either in the form of financial incentives or formal recognition.

When an action is positively reinforced, such as with financial incentives, there is a tendency for individuals to act again in the future. In the context of whistleblowing, the existence of rewards is an external stimulus that can strengthen the tendency of individuals to act according to organisational values, including reporting unethical violations. It is supported by Givati (2016), who notes that the reward hypothesis applies to whistleblowers who reveal fraud. The study was based on an ideal measure of incentive for whistleblowers and the decision-making process of choosing between an authorised Department or a whistleblower to disclose wrongdoing. The research's findings revealed that the incentive for whistleblowers is commensurate with current trends. Aidoo-buameh (2013) investigated the rewards for whistleblowers and their application in organisations that have developed a whistleblowing system. The results of the

investigation indicated that an organisational incentive scheme for whistleblowers can help prevent fraud. It is shown that a reward system for reporting fraud in an organisation may inspire an individual to act in line with set standards. Thus, the role of leaders in strategically integrating reward systems is key to fostering whistleblowing intentions (Aidoo-buameh, 2013; Givati, 2016; Hamstra et al., 2014).

Relationship Between Reward and Whistleblowing Intention

The relationship between reward and whistleblowing intention can be explained through TBP (Ajzen, 1991). According to TPB, behavioural intention is influenced by three main determinants, namely attitude towards behaviour, subjective norm, and perceived behavioural control (Ajzen, 1991). In the context of whistleblowing, a well-structured reward system serves as an intrinsic motivation that can reduce the occurrence of psychological barriers and social pressures, such as anxiety and fear of retaliation or social exclusion within the organisation. When whistleblowing is reinforced through recognition or financial incentives, individuals tend to perceive the act as supported and valued by the organisation, thus increasing their intention to whistleblow. By aligning the reward system with TPB, it can be concluded that rewards increase individuals' perceptions of their ability to report wrongdoing (perceived behavioural control), form positive beliefs towards the act (attitude towards behaviour), and potentially influence employees' social expectations and support within the organisation (subjective norms).

Previous empirical studies supports the integration of TPB with incentive mechanisms to whistleblowing intention (Xu & Ziegenfuss, 2008; Taylor & Curtis, 2013; Aidoo-buameh, 2013; Givati, 2016; Hamstra et al., 2014; Rose et al., 2018). Xu and Ziegenfuss (2008) performed a survey with internal auditors to explore whether a monetary award or employment contract affected auditors' whistleblowing intentions. According to the findings, internal auditors are more likely to disclose misconduct when a financial award or employment contract reward is offered. Taylor and Curtis (2013) experimented with an audit setting by manipulating whether the organisation takes responsive steps in response to ethical violations and whether the perpetrator is the witness's supervisor or peer. They discovered that when the organisational response is robust, witnesses are more inclined to report incidents to supervisors instead of their colleagues. Witnesses are more inclined to report to peers rather than superiors if an organisation does not respond strongly. Givanti (2016) stated that reward schemes for whistleblowers can overcome rational doubts and allow them to report violations. Meanwhile, Aidoo-Buameh (2013) empirically showed that organisational reward systems increase reporting behaviour. The findings of Givanti (2016), Aidoo-Buameh (2013), and Xu and Ziegenfuss (2008) are in line with the TPB theory that changing key psychological predictors such as control and attitude can increase offenders' intention in whistleblowing.

H₁: Subjects in the condition of reward will have a higher whistleblowing intention than subjects in the condition of no reward.

Relationship between Leadership and Whistleblowing Intention

The relationship between leadership style and whistleblowing intention can be explained through Transformational Leadership Theory (Bass 1985; Bass & Avolio 1994; Bass 1997; Bass & Riggio, 2006). Transformational leaders foster a workplace atmosphere that promotes openness, ethical behaviour, and trust (Bass & Avolio, 1994). Unlike transactional leaders who emphasise compliance through rewards and punishments, transformational leaders appeal to high-level values and intrinsic motivation towards organisational members (Bass, 1997). This alignment of intrinsic motivation results in attitudes and behaviours that have the willingness to whistleblow.

Several previous studies have explained the relationship between transformational leadership and whistleblowing intentions (Zhu et al., 2011; Lowe et al., 1996; Groves & LaRocca, 2011). According to Zhu et al. (2011), the positive influence of transformational leadership on favorable attitudes related to whistleblowing was more significant than that of transactional leadership. This stronger impact may be due to the fact that transformational leadership has been overwhelmingly found to have a greater impact on positive outcomes, in general, than transactional leadership. Lowe et al. (1996), for example, conducted a meta-analytic analysis and discovered that the correlation aspects of transactional leadership and outcomes were 41, whereas it varied from 0.60 to 0.71 for the dimensions of transformational leadership. The explanation behind this occurrence is that transformational leadership is generated by intrinsic motivators, which have a longer-lasting influence on attitudes and behaviours than the periodic extrinsic motivators, such as prizes, utilised by transactional leaders (Bass, 1997). Meanwhile, transformational leaders have a stronger capacity to persuade people to define their ethical standards and moral viewpoints, which may explain why they have a bigger effect on whistleblower behaviours (Zhu et al., 2011). Furthermore, transformational leaders play a vital role in sharing organisational core values, beliefs, and interests with followers; building structures and procedures to make ethical judgements; and eventually bringing about 'socially responsible changes' in their organisations (Groves & LaRocca, 2011).

H₂: Subjects in an organization with transformational leadership type have higher whistleblowing intentions than subjects with transactional leadership.

Research Method

This research implemented a laboratory experimental design involving participants who serve as internal auditors for the government in Kupang, located in East Nusa Tenggara Province, and Semarang, which is in Central Java Province, Indonesia. The manipulated factors are leadership styles and rewards, whereas the dependent variable is whistleblower intention. The experimenter experimented during a workshop for government internal auditors. The internal auditors who participated in the trial were separated into four groups (Table 1). The randomisation method was carried out experimentally, with all participants receiving four types of experimental modules.

Table 1 Experimental Matrix 1 for Hypothesis 1

		Leadership Style	
		Transformational	Transactional
Reward	Exist	Group 1	Group 3
	No	Group 2	Group 4

Setting of the Experiment

The experimental study was developed by the researcher by adapting elements from the breach disclosure case. The experiment presents the situation of government audit activities in the procurement of goods and services in the Department of Education. The scenario in the experiment presents information that there is a whistleblowing system in the Education Department. Internal auditors demonstrate that they are aware of fraud in procurement operations, but they must deal with an internal auditor leader whose leadership style may encourage or prohibit them from performing whistleblowing. It creates a realistic ethical dilemma commonly encountered in public sector auditing.

To ensure the reliability and contextual relevance of the experimental instrument, the researcher first developed a case-based module centered on the intention to leak. Before the case module was tested on government internal auditors, it underwent a pre-test phase involving students in lectures. The students used in the experimental test were students who had completed at least the minimum audit 1 or introductory audit course and were part of the audit laboratory class. A sample of 30 students participated in the pre-test, and the validity of the experimental module was evaluated based on student performance through passing scores. A minimum score of 70 (or 0.7) was used as the threshold to indicate adequate understanding, and thus, the results could confirm the content validity of the module. After the module successfully passed the pre-test and was validated, the module was then given to the main target group of the research, namely, government internal auditors.

The fraud presented in this experimental scenario is a case of bribery involving public procurement, specifically within the Department of Education. In this context, fraud is defined as a deliberate act of deception to gain an unlawful or unfair advantage, particularly in government contracting processes. In this experimental scenario, fraud is portrayed in the acquisition of Department of Education equipment by manipulating leadership styles (transformational/transactional) and the availability of incentive/no reward whistleblowing mechanisms. Bribery by vendors who do not satisfy the standards to acquire products and services from the procurement team is an example of fraud.

Bribery is classified as a type of corruption, which is one of the three main categories of occupational fraud, along with asset misappropriation and financial statement fraud (ACFE, 2024). In Indonesia, procurement fraud cases, including bribery, are frequent audit findings by the Supreme Audit Agency and regularly prosecuted by the Corruption Eradication Commission, highlighting its prevalence (Prabowo, 2014; KPK, 2023). This fraud scenario was chosen not only because of its relevance to actual occurrences in the Indonesian public sector, but also because it provides a realistic and morally challenging situation for internal auditors. By embedding this type of fraud in the scenario, the

experimental design captures the ethical conflict faced by auditors between fulfilling their professional responsibility to report fraud and facing organisational or interpersonal pressure not to or hesitation in acting. This setting is important to evaluate how internal variables such as behavioural control, subjective norms, and perceived attitudes conform to the theory of planned behaviour, as well as the presence of external influences such as leadership and rewards that may affect the intention to whistleblow.

To evaluate how individuals respond to ethical situations such as this, this experimental scenario also manipulated the leadership style of internal auditors' superiors in two types, namely transformational and transactional leadership. Transactional leadership style is based on reciprocal relationships between leaders and subordinates formed by the presence of rewards (promotions, tourist facilities, and money), directly overseeing subordinates, and issuing warnings and penalties to them in case of errors. A transformational leadership style is characterised by a leader's ability to impact the minds and hearts of their subordinates. Leaders view subordinates as valued individuals. Transformational leaders are depicted as influencing subordinates to be inventive and creative, acting as mentors and advisors, and motivating and inspiring all internal auditors as workers.

The whistleblowing mechanism created by the Department of Education allows internal auditors to report different kinds of fraud identified within the information system. Internal auditors in the government should submit their findings in the audit report; however, this reporting may cause controversy and pressure on internal auditors. The presence of a whistleblowing system may motivate internal auditors to expose fraud that they discover. The experiment's scenario is represented by two conditions: a whistleblowing system with an incentive and a whistleblowing system without an incentive. As is customary in Indonesia, rewards are provided in the form of cash. This condition accurately matches the genuine description, providing ecological authenticity in this investigation.

Data Analysis

The initial phase of data processing involves verifying the manipulation, which consists of posing five questions to the subjects regarding the provided manipulation. If a subject properly answers two of the three questions, they are considered to have completed the manipulation. The following stage involved assessing the effectiveness of randomisation testing using one-way ANOVA to see whether demographic variables (gender, age) have an impact on whistleblower intention. Randomisation is considered effective if the probability of any demographic feature exceeds 0.05. The hypothesis was examined by employing an independent t-test, and it was considered valid when the probability of the independent variable was below 0.05.

Result and Discussion

The experiments were carried out in two places, Kupang City in East Nusa Tenggara Province and Semarang City in Central Java Province. The workshop was employed as a data gathering method on the theme "anti-fraud system", with governmental internal auditors acting as the subjects in the experiment. One of the activities in the workshop included a simulation of an anti-fraud model that featured experimental manipulation and was conducted by the experimenter. The bulk of respondents were male, having 3 to 5 years of service (Table 2).

Table 2 Subjects' Demographic Characteristics

Demographic Characteristics	Number of Subjects	%
<i>Gender</i>		
Male	70	65.4
Female	37	34.6
<i>Length of Work</i>		
< 3 year	16	15.0
3-5 years	51	47.7
≥ 5 year	40	37.4

Manipulation Checking

Manipulation testing consisted of asking five questions following the manipulation. The first manipulation involves leadership styles (transformational or transactional). The participants who underwent leadership manipulation were posed five questions concerning the leadership circumstances mentioned in the case. All respondents responded properly, with accurate responses above 50 percent. Thus, the subjects have become internalised in the leadership environment. Similarly, the inquiries concerning reward manipulation have been accurately answered (more than 50 percent). Overall, the exam results demonstrate that all individuals properly answered five manipulation-checking queries, implying that all subjects passed.

Testing of the Effectiveness of Randomization

Before testing our hypotheses on whether demographic characteristics influence decision making, we evaluate the efficacy of randomization. Our randomization test employs one-way ANOVA to explore the influence of individuals' demographic features on their decision-making. Randomization is regarded as successful if the dependent variable (fraud intention) is unaffected by the participants' demographic traits. Our randomization test reveals that demographic variables have little influence on people's fraud intentions. Table 3 shows the one-way ANOVA test used to determine the effectiveness of randomization.

All of respondents' demographic parameters (gender, length of employment) had significant values higher than alpha 0.05, according to the results of the One-way ANOVA test. The results show that these three demographic factors did not affect the individuals' desire to commit fraud. Thus, our randomisation test indicates that randomisation is

effective since the dependent variables are solely affected by manipulation, not demographic features.

Table 3 Results of the Randomization Test

	F-Statistics	Sig.	Explanation
Sex	0.830	0.590	No Effect
Length of work	0.895	0.533	No Effect
Knowledge of Audit	1.770	0.584	No Effect

Hypotheses Testing

Based on hypotheses testing results, H_1 which posits that leadership style has a significant effect on fraud intention, is supported. The data indicate that transformational leadership style is fact linked with a greater tendency toward fraud intention. Then, based on the statistical results, H_2 which proposes that individuals offered rewards have higher whistleblowing intention than those not offered rewards, is supported. The incentive condition significantly increases the intention to report fraudulent behavior.

Hypothesis testing one using the independent t-test and statistical analysis test demonstrates (Table 4) that respondents with transformational leadership style have a mean fraud intention of 88.20, whereas those with transactional leadership style have a mean of 65 (sig. 0.001, sig. < 0.05). The findings show that compared to responders with transactional leadership, those with transformational leadership are more likely to commit fraud.

Table 4 Testing Results of Hypothesis 1

	Mean	Std Deviation	t	df	Sig
Transactional (N=56)	65.00	24.64	-4.632	104	0.001
Transformational (N=50)	88.20	19.55	-4.707	102	

According to Table 5, people who are in the reward condition will be more likely to engage in fraud than people who are in the no-reward condition. This hypothesis is tested utilizing an independent sample t-test, which compares people in the no-reward and reward conditions. Among individuals who were manipulated in exchange for an incentive, the average intention to whistleblow is 83.13. Conversely, 52.85 is the average whistleblowing intention for those who experienced no-reward manipulation. There was a significant difference in whistleblowing intention between the incentive and non-reward groups (sig. 0.000, sig. < 0.05).

Table 5 Testing Results of Hypothesis 2

	Mean	Std Deviation	t	df	Sig
Reward (N=51)	83.13	17.60	6.934	105	0.000
No Reward (N=56)	52.85	26.26	7.060	96.75	

When staff are confronted with a high amount of financial incentives under a whistleblower scheme, they believe that the financial incentives actually serve as a behavioral control mechanism that facilitates whistleblowing, because they are more likely to act if they stand to gain an advantage from it. By implementing a reporting system that offers financial rewards, employees can feel assured that the act of whistleblowing is endorsed and justified by applicable legislation, creating social pressure to exhibit specific behaviours. Employees may be certain that a whistleblowing system with a high level of monetary incentives is the best method to avoid fraud.

The findings of this hypothesis test support the research of Xu and Ziegenfuss (2008), Andon et al. (2016), and Brink et al. (2013). Brink et al. (2013) discovered that financial rewards and personal views on such incentives encourage individuals to consider whistleblowing. Having a system of financial rewards encourages potential whistleblowers to come forward about identified misconduct within the organization. The results of this hypothesis test further support the research conducted by Brink et al. (2013), which argues that the presence of monetary incentives motivates potential whistleblowers to perform whistleblowing. As a result, a whistleblowing system with a large monetary incentive will drive individuals since people are more likely to do something if they believe they will gain from it.

The findings in this study provide a number of important practical and theoretical implications for policy formulation in the public sector, particularly with regard to whistleblowing systems. In the practical aspect, first, transformational leadership style has been proven to enhance the whistleblowing intention of internal auditors within the government. It suggests that leadership training and development in government agencies needs to focus on building the character of leaders who have integrity, are able to provide moral motivation, and support open and safe communication with organisational members. Thus, transformational leaders will create a work environment that is more conducive to whistleblowing.

Second, the existence of a clear and structured incentive system in whistleblowing practices can increase individual intention to report fraud. Incentives in the form of financial rewards, official recognition, or career development opportunities can provide external encouragement that strengthens the courage of whistleblowers, namely, auditors, in making ethical decisions. Therefore, policymakers need to develop a comprehensive whistleblowing system by paying attention to the protection of whistleblowers, transparency in the follow-up of reports, and integration of incentive systems as part of the strategy to strengthen organisational integrity.

Then, theoretically, this study contributes to the strengthening of the TPB in explaining individual ethical behaviour, especially the intention to whistleblow. TPB states that intention is the main predictor of behaviour, which is influenced by attitude towards behaviour, subjective norms, and perceived behavioural control. In this context, whistleblowing as an action that contains high risk and requires strong moral consideration is very relevant to be analysed through the TPB approach. This study supports the concept that the intention to whistleblow is influenced by an individual's

perception of organisational support, social norms, and his or her ability to control the situation.

This study also extends the TPB framework by integrating the role of leadership style as a variable that influences the three main components of TPB. Transformational leadership, in this case, not only influences individual attitudes towards ethical behaviour but also shapes subjective norms in the organisation and increases perceived behavioural control through a conducive and supportive work environment for whistleblowing behaviour. Thus, leadership style can be an important contextual factor for shaping intentions that end up becoming actual behaviour in whistleblowing.

On the other hand, transactional leadership also has relevance in the TPB framework, specifically strengthening the validity of the concept of perceived behavioural control in TPB through the influence of financial incentives on whistleblowing intentions. Transactional leadership encourages whistleblowing through clear structures, performance monitoring, and reward and punishment systems. A reward system through financial incentives can provide individuals with a sense of confidence and security that whistleblowing behaviour is not only accepted but also valued in the organisation. It is in line with previous research, Xu and Ziegenfuss (2008), Andon et al. (2016), and Brink et al. (2013) provide evidence that external encouragement, such as incentives to employees, can strengthen the intention to act, especially when individuals are faced with ethical dilemmas and social pressure. Thus, both transformational and transactional leadership can be strategically leveraged to encourage whistleblowing behaviour, although the two leadership styles have different motivational mechanisms, namely intrinsic (transformational) and extrinsic (transactional).

Conclusion

This research presents empirical evidence indicating that in governmental organizations, there exists a causal relationship between leadership styles and monetary incentives concerning the whistleblowing intention. The transformational leadership style approach often enhances the likelihood of whistleblowing intention among internal auditors in government. The presence of incentives will also enhance the willingness of government internal auditors to report misconduct.

These findings have consequences for the government in creating an effective whistleblowing policy. Because of the lack of a whistleblowing system implemented by the local government, local governments should develop more comprehensive whistleblowing systems, including secure reporting channels, whistleblower protection, and transparent follow-up mechanisms. This policy will strengthen public sector accountability and governance.

In theory, these results can support the TPB in elucidating how governmental internal auditors demonstrate the courage to disclose the fraud they uncover. However, this study has limitations because it only takes two locations as the object of study, namely

Semarang as a representation of Java Island and East Nusa Tenggara as a representation of objects outside Java Island, so the results cannot be generalised nationally. Future research, using qualitative approaches such as in-depth interviews or case studies, can add a more comprehensive understanding of the psychological and organisational dynamics behind whistleblowing behaviour.

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Conflicts of Interest

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