

Exploring Whistleblowing Intention: The Interplay of Social Norms, Moral Intensity, and Professional Commitment among Auditors

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Abstract

Whistleblowing plays a vital role in uncovering organizational misconduct, but its success depends on individuals' willingness to report wrongdoing. Using the Theory of Planned Behavior, this study examines how subjective norms and moral intensity affect the intention to whistleblow, with perceived professional commitment acting as a mediating factor. The research focuses on internal auditors in Jakarta, Indonesia, a region facing ethical challenges and increased regulatory oversight. Data from 86 respondents from government inspectorates and multinational firms were analyzed with PLS-SEM in SmartPLS 4.0. The results show that subjective norms and moral intensity do not directly affect whistleblowing intention. Instead, perceived professional commitment has a strong, significant influence, fully mediating the effects of the other variables on whistleblowing intention. These findings emphasize the importance of internalized professional values in guiding ethical behavior, indicating that social and moral influences are channeled through professional identity, leading to ethical actions. The study expands the Theory of Planned Behavior by including professional commitment as a key psychological factor. Practical recommendations include developing ethics programs that reinforce professional identity and aligning organizational structures with ethical standards. Enhancing ethical commitment among auditors can promote greater transparency and integrity in organizations.

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1. Introduction

In recent decades, organizational fraud has become a critical and growing concern across sectors, undermining public trust, economic stability, and corporate integrity. Globally, fraud manifests in various forms, including financial misreporting, embezzlement, and corruption. The Association of Certified Fraud Examiners (ACFE) estimates that organizations lose approximately 5% of their annual revenues to fraud, totaling USD 3.7 trillion worldwide (ACFE, 2022). These figures reflect not only the prevalence of unethical behavior but also the importance of internal mechanisms for detecting and reporting fraud. Indonesia has witnessed several high-profile cases of corporate fraud that have triggered public outrage and regulatory scrutiny. The Jiwasurya scandal, where the state-owned insurance company failed to meet its policy obligations due to manipulated financial statements, resulted in a state loss of over IDR 13.7 trillion. Similarly, the 2019 Garuda Indonesia financial reporting case raised red flags regarding ethical conduct and accountability in state-owned enterprises. These incidents not only damaged institutional reputations but also underscored the urgent need for ethical reforms and stronger professional oversight.

Efforts to combat fraud in Indonesia include establishing various oversight bodies, such as the Corruption Eradication Commission (KPK), the Financial Transaction Reports and Analysis

Center (PPATK), and the Judicial Commission. These institutions have contributed to strengthening governance and encouraging whistleblowing behavior. However, challenges remain, particularly in fostering a culture where ethical reporting is perceived as a professional responsibility rather than a personal risk (Amyulianthy et al., 2023).

Whistleblowing, defined as the act of reporting illegal or unethical conduct within an organization, is increasingly recognized as an effective mechanism for preventing fraud and promoting accountability (Mesmer-Magnus & Viswesvaran, 2005). However, the decision to report wrongdoing is complex and influenced by a variety of psychological, organizational, and social factors. In Indonesia, despite legal frameworks such as Law No. 31 of 2014 on Witness and Victim Protection, the intention to blow the whistle is still hindered by fear of retaliation, lack of trust in the legal system, and insufficient internal protections. Subjective norms represent an individual's perception of social expectations regarding ethical behavior. Derived from the Theory of Planned Behavior (Ajzen, 1991), subjective norms are shaped by beliefs about whether significant others approve or disapprove of certain actions. In the context of whistleblowing, the support of colleagues, supervisors, or family members can significantly influence one's intention to disclose unethical conduct. Studies by Khanifah et al. (2017) and Randall & Gibson (1991) highlight that social approval plays a substantial role in shaping professional ethical behavior.

In addition to social pressure, moral intensity plays a critical role in ethical decision-making. Moral intensity refers to the perceived importance or urgency of a moral issue (Jones, 1991). High levels of moral intensity increase the likelihood that individuals will recognize ethical dilemmas and feel compelled to act. Nur (2019) found that auditors with strong moral awareness were more inclined to report fraud due to heightened perceptions of consequences and responsibility. Professional commitment is another key determinant in ethical behavior. It reflects the degree of identification and attachment individuals have with their profession (Eka et al., 2019). Strong professional commitment motivates individuals to uphold the values and ethical standards of their field, even in the face of organizational pressure. Research by Aranya et al. (2015) conceptualizes professional commitment in terms of dimensions such as loyalty to professional goals, willingness to exert effort, and desire to maintain professional affiliation.

Existing literature suggests that professional commitment may not only influence whistleblowing intention directly, but also act as a mediator between social and moral influences and ethical behavior. As professionals internalize ethical norms and feel a strong sense of duty to their field, they are more likely to translate subjective norms and moral evaluations into action. This mediating role has been explored in various studies, yet remains underexamined in the context of internal auditors in developing economies. Internal auditors operate at the frontline of organizational oversight and are often among the first to detect fraud. Their professional role places them in a unique ethical position, as they must balance organizational loyalty with accountability to public interest and regulatory standards. Despite this critical responsibility, empirical research on whistleblowing behavior among auditors, particularly in the Indonesian context, remains limited. This study addresses that gap by focusing on internal auditors based in Jakarta. Jakarta is chosen as the research site due to its strategic role as the national economic and regulatory hub, where professional auditors are more frequently exposed to complex ethical dilemmas, higher fraud risks, and organizational pressures. This context provides a rich environment for examining whistleblowing behavior among internal auditors.

Therefore, this research aims to examine the influence of subjective norms and moral intensity on whistleblowing intention and to assess the mediating role of professional commitment. Targeting internal auditors in Jakarta, this study aims to contribute to both theoretical understanding and practical efforts to promote ethical behavior in the field of professional auditing. The findings are expected to inform organizational strategies and regulatory policies that support internal whistleblowing as a tool for transparency and ethical compliance.

The Theory of Planned Behavior (TPB), introduced by Ajzen (1991), serves as a framework for understanding how individuals form intentions that guide their behavior. The theory posits that intention is the most immediate predictor of behavior and is influenced by three key determinants: attitude toward the behavior, subjective norms, and perceived behavioral control. TPB has been widely applied to explain ethical decision-making, including intentions to report

unethical conduct such as whistleblowing. Attitude toward the behavior refers to an individual's positive or negative evaluation of performing a particular action (Amyulianthy et al., 2025). If a person believes that engaging in whistleblowing will benefit society or the organization, their intention to report misconduct will increase. Conversely, fear of retaliation or skepticism about the impact may weaken their attitudes, thereby reducing their intentions.

Subjective norms encompass perceived social pressures or expectations from significant others, such as supervisors, colleagues, friends, or family members, regarding whether to engage in a given behavior. When individuals believe that people important to them support ethical reporting, their likelihood of blowing the whistle increases (Ajzen, 2005). Empirical studies by Winardi (2013) and Suryono (2016) confirm that stronger subjective norms lead to higher whistleblowing intention, especially in public service contexts. Perceived behavioral control reflects the extent to which an individual feels capable of performing the intended behavior. It involves assessing internal abilities and external resources. If a potential whistleblower perceives the process as confidential, accessible, and supported by the organization, they are more likely to report misconduct.

Fraud, as defined by the Association of Certified Fraud Examiners (ACFE, 2022), is the deliberate misuse of one's position or organizational resources for personal benefit. The ACFE identifies three major forms of occupational fraud: asset misappropriation, corruption, and financial statement fraud. Although asset misappropriation is the most frequent, financial statement fraud results in the highest financial losses due to its scale and complexity. The 2024 ACFE Report to the Nations reveals that organizations lose around 5% of their annual revenue to fraud. The median loss per case is approximately USD 145,000. Cases involving senior executives tend to go undetected for longer, exacerbating the damage. Fraud not only results in financial loss but also harms an organization's reputation, employee morale, and public trust.

A comprehensive approach is essential in addressing fraud risks; organizations must adopt a multi-layered strategy. Whistleblowing systems have proven to be the most effective method for detecting fraud, accounting for 43% of cases (ACFE, 2024). Companies are advised to establish anonymous reporting mechanisms, ensure whistleblower protection, promote an ethical culture, and conduct routine audits. Whistleblowing is a powerful internal control mechanism for detecting misconduct early. The National Committee on Governance Policy (KNKG, 2008) defines whistleblowing as the disclosure of wrongdoing, legal, ethical, or procedural, by members of an organization to parties capable of corrective action. Hanif and Odiatma (2017) emphasize the importance of internal and external channels that offer legal protection and psychological support for whistleblowers.

Psychological and contextual factors shape whistleblowing intention. According to Kreshastuti (2014), intention is the inner motivation to act, influenced by personal ethics, perceived consequences, and social encouragement. Strong intentions are more likely when individuals believe their actions will be supported and impactful. Perceived professional commitment refers to the degree of loyalty and dedication an individual has toward their profession. It includes belief in the profession's values, willingness to exert effort, and desire to maintain membership (Aranya et al., 1981). Wahyuni (2015) suggests that professionals with strong commitment are more likely to uphold ethical standards and report violations.

Moral intensity, as conceptualized by Jones (1991), refers to the perceived ethical significance of a situation. It includes dimensions such as the magnitude of consequences, social consensus, and proximity. Setiawati (2016) and Husniati et al. (2017) highlight that higher moral intensity enhances ethical awareness and increases the likelihood of whistleblowing. In summary, an individual's intention to blow the whistle is influenced by subjective norms, moral intensity, and professional commitment. A supportive social environment, strong moral judgment, and alignment with professional ethics encourage reporting unethical behavior. This study adopts the Theory of Planned Behavior to explore these variables and their effects on whistleblowing intention among internal auditors.

1.1. Hypotheses Development

Subjective norms represent the perceived social pressure an individual experiences to engage in or refrain from a particular behavior. These pressures may originate from family

members, coworkers, close friends, or others who hold influence over the decision-maker. The Theory of Planned Behavior (Ajzen, 1991) posits that when individuals perceive approval or encouragement from significant others regarding a particular action, they are more likely to form the intention to perform that behavior. Near et al. (1981) suggest that whistleblowers are more likely to receive support from family and social acquaintances. Similarly, Randall and Gibson (1991) argue that social influences affect individuals' professional intentions, including the likelihood of reporting wrongdoing. Based on the explanation, the following hypothesis is formulated:

H₁: Subjective norm has a significant influence on engaging in whistleblowing intention behavior.

Moral intensity refers to the degree to which an individual perceives an issue as ethically significant. People with high moral intensity experience a stronger moral obligation to act upon witnessing unethical conduct. This heightened sense of responsibility often drives individuals to report such behavior. Conversely, when moral intensity is low, the perceived importance of the issue diminishes, and the motivation to report misconduct weakens. Jones (1991), as cited in Novius (2011), emphasizes that moral intensity varies across individuals and situations, impacting their ethical decision-making and behavioral intentions, particularly regarding whistleblowing. Based on the explanation above, the following hypothesis is formulated:

H₂: Moral intensity significantly influences the intention to engage in whistleblowing.

Perceived professional commitment refers to the degree of dedication and attachment an individual has toward their profession. Individuals with a strong professional commitment tend to act in ways that protect their organization's integrity and values. They are more inclined to engage in preventive measures to address unethical practices, driven by a sense of responsibility and ownership. Brabeck (1984), as cited in Elias (2008), noted that senior employees with greater experience and organizational loyalty are more likely to blow the whistle, as they perceive it as part of their professional duty to safeguard their organization's continuity and ethical standards. Based on the explanation above, the following hypothesis is formulated:

H₃: Perceived professional commitment has a significant influence on engaging in whistleblowing intention behavior.

Perceived professional commitment is a vital psychological construct in the study of ethical behavior, particularly within professional environments such as auditing and accounting. This commitment reflects the extent to which an individual identifies with their profession, internalizes its values, and remains loyal to professional responsibilities and ethical standards (Aranya et al., 1981). When individuals possess a high level of professional commitment, they are more likely to act in ways that uphold ethical expectations, even in the face of organizational pressure. This commitment serves not only as a moral compass but also as a motivational force, aligning personal values with professional norms. As such, professional commitment plays a crucial role in shaping ethical decision-making and reporting behavior, particularly regarding whistleblowing. In the context of whistleblowing, professional commitment can serve as an internal mechanism that mediates the influence of both external and internal ethical stimuli, such as subjective norms and moral intensity, on behavioral intention. Subjective norms, a construct within the Theory of Planned Behavior (Ajzen, 1991), refer to perceived social expectations to perform or refrain from certain actions. While social pressure can create a sense of accountability, it does not always result in ethical behavior unless it is supported by personal conviction. Here, professional commitment transforms perceived social approval into a deeper sense of professional duty, thereby encouraging individuals to report misconduct to protect professional standards and the public interest.

Moral intensity, as defined by Jones (1991), refers to the perceived ethical gravity of an issue and the urgency of responding to it. Dimensions such as the magnitude of consequences, social consensus, and proximity influence how strongly individuals feel compelled to act ethically. However, even when the issue at hand is perceived as highly significant, individuals may still refrain from whistleblowing unless they possess a strong internal drive to uphold their professional obligations. In such cases, professional commitment serves as the linking mechanism that reinforces ethical perception and translates it into a concrete intention to report wrongdoing. Previous research supports the mediating role of professional commitment in ethical behavior. Elias (2008) found that students with higher levels of professional commitment displayed

stronger anticipatory ethical behavior. Wahyuni (2015) further demonstrated that professional commitment increases auditors' ethical sensitivity, leading them to report unethical conduct more readily. Andreas, Mela, and Zarefar (2016) also provide empirical evidence that professional commitment significantly mediates the relationship between moral factors and whistleblowing intention. These findings suggest that internalization of professional values is essential for ethical action, particularly in professions where individuals are expected to maintain high levels of integrity and public trust.

Theoretically, professional commitment may be considered a bridge between perception and action. It integrates external social influences (such as subjective norms) and cognitive evaluations of ethical dilemmas (such as moral intensity), filtering these inputs through the lens of professional identity and ethical obligation. In practical settings, professionals with a strong commitment may be more likely to resist peer pressure or organizational loyalty when these pressures conflict with professional codes of conduct. This makes professional commitment a powerful variable in modeling ethical behavior, as it encapsulates both cognitive and emotional alignment with professional standards. Based on the above rationale, this study proposes that perceived professional commitment serves as a mediating variable, facilitating the indirect effect of subjective norms and moral intensity on whistleblowing intention. This leads to the development of the following hypotheses:

H₄: Perceived professional commitment mediates the relationship between subjective norms and whistleblowing intention.

H₅: Perceived professional commitment mediates the relationship between moral intensity and whistleblowing intention. These hypotheses provide a theoretical basis for examining the psychological processes underlying ethical reporting behavior among professionals.

2. Methods

2.1. Research Design

Using a quantitative research methodology, this study examined the influence of subjective norms, moral intensity, and perceived professional commitment on individuals' intention to engage in whistleblowing. Primary data were collected for their greater validity, as they minimize human interference, improve the accuracy of interpretation, and align more closely with the study's objectives (Wiredu et al., 2023). Data were gathered through a structured survey instrument, designed specifically to measure each construct under investigation. A five-point Likert scale, ranging from "strongly disagree" to "strongly agree," was employed to ensure consistent responses and facilitate reliable data analysis. Prior to full deployment, the questionnaire underwent a pre-testing phase, during which selected experts were consulted to evaluate the content validity of each item. The expert panel provided feedback on the instrument's clarity, relevance, and comprehensiveness, leading to meaningful revisions that enhanced the questionnaire's overall quality. Following this refinement, a pilot test was conducted with a subset of the target population to assess the instrument's reliability and practicality in the field.

Data collected from the final survey were analyzed using SmartPLS version 4.0. Partial Least Squares Structural Equation Modeling (PLS-SEM) was selected for this analysis method. PLS-SEM is particularly suitable for studies with smaller sample sizes and makes fewer distributional assumptions about the data, thereby enhancing flexibility and robustness (Sarstedt et al., 2019). Furthermore, PLS-SEM offers greater statistical power and more accurate parameter estimates than covariance-based SEM (CB-SEM), especially in exploratory research involving latent constructs such as ethical intention.

2.2. Population and Sample

The population for this study consisted of internal auditors operating in the Jakarta metropolitan area. Jakarta was selected as the research setting because it is Indonesia's economic and administrative hub, where the presence of both public and private organizations provides a diverse and dynamic context for ethical decision-making and whistleblowing practices. The city's

concentration of regulatory institutions and multinational corporations (MNCs) makes it an ideal location to examine professional conduct and reporting behavior within organizations.

The sample selection process followed purposive criteria relevant to the research objective. Purposive sampling was applied to select internal auditors from two distinct organizational settings: multinational companies and regional government inspectorates. Specifically, 54 internal auditors were identified from companies listed in the MNC 45 index on the Indonesia Stock Exchange, representing the private sector. Additionally, 49 auditors were selected from the inspectorates of regional government institutions in Jakarta, representing the public sector. These organizations were chosen for their formal internal audit structures and relevance to the study's focus on whistleblowing behavior.

Firms and organizations that lacked designated internal audit functions or whose staff did not meet the experience criteria were excluded from the sample. Respondents were selected for their active roles in monitoring compliance, evaluating internal controls, and addressing organizational misconduct functions closely related to the study's focus on whistleblowing intention. Of the 103 identified auditors, 86 responses were considered valid for analysis. Three responses were excluded due to incompleteness or withdrawal of participation. Table 1 summarizes the population and sample size used in the study.

Table 1. Summary of Population and Sample Size

Categories	Decline	Incomplete	Final Sample
Government Institution	5	3	41
MNC	4	5	45

Source: Development by Researcher (2026)

2.3. Dependent Construct

Whistleblowing Intention. Whistleblowing intention refers to an individual's strong internal desire to report wrongdoing. This intention may be influenced by various internal and external factors that can serve as motivators or deterrents to whistleblowing.

2.3. Independent Construct

Subjective Norms. Subjective norm refers to an individual's perception of social approval or disapproval toward performing a specific behavior. Whistleblowing is more likely to occur in environments where it is perceived as an appropriate response to fraudulent behavior; individuals are more likely to engage in whistleblowing. Conversely, if the social environment disapproves of or tolerates the fraudulent act, the individual is less likely to report the misconduct.

Moral Intensity. Moral intensity is a construct that encompasses various characteristics extending from the core moral issues present in a situation. These characteristics influence how individuals perceive ethical problems and shape their behavioral intentions. The concept of moral intensity can be linked to perceived behavioral control, as outlined in the Theory of Planned Behavior. Perceived behavioral control refers to an individual's belief that their perception of a behavior is shaped by their own ability to regulate and manage that perception.

2.4. Mediating Construct

Perceived professional commitment. Perceived professional commitment is an important factor influencing auditors' ethical decision-making. Furthermore, it has been suggested that variations in unethical behavior among auditors may result from differences in their level of commitment to the profession. Professional commitment relates to the attitude an individual develops toward their chosen profession. This commitment encompasses belief in, acceptance of, and alignment with the profession's goals and values. (Arisaputra & Yulistia, 2016).

2.5. Measurement of Study Constructs

This research employed a validity survey instrument adapted from previous studies to assess the study constructs. To ensure validity and reliability, questionnaire indicators should be adapted from existing studies. Whistleblowing intention was measured using the instrument developed by Andon et al. (2018), which comprises dimensions of risk perception, ethical

motivation, social support, positive change, and ethics. These are key elements that influence ethical behavior and decision-making. These factors help individuals evaluate the consequences of their actions, find encouragement from their surroundings, and align their choices with moral standards, ultimately fostering responsible and constructive behavior.

Subjective norms were measured using the instrument developed by Awang (2019). This scale has demonstrated reliability and validity, including dimensions of social norms, others' expectations, cultural influence, social consequences, and personal satisfaction. These all play important roles in shaping individual behavior and decision-making within a society. Moral intensity was measured using the instrument developed by Shawver et al. (2015). This scale has been validated in prior studies among internal auditors in the private sector. The dimensions of moral intensity are ethical awareness, moral drive, commitment to justice, moral obligation, and the impact of fraud. These are critical components that shape a person's ethical stance and actions. These elements encourage individuals to uphold integrity, act fairly, and recognize the serious consequences that unethical behavior, such as fraud, can have on organizations and society.

Meanwhile, perceived professional commitment was measured using the instrument developed by Tuan Mansor et al. (2020), which comprises dimensions such as ethical responsibility, professional integrity, impact on professional reputation, influence of the work environment, and engagement in professional development. These are essential factors that shape a person's conduct in the workplace. These aspects help maintain trust, promote accountability, and support continuous growth within a professional setting.

A total of five indicators were used to assess subjective norms, moral intensity, perceived professional commitment, and whistleblowing intention. The study constructs are measured using an ordinal scale. The constructs regarded as dimensions were measured on a Likert scale. The questionnaire statements were created once the indicators had been identified. A Likert scale was used to evaluate management's attitudes, opinions, and perceptions regarding sustainability disclosure under stakeholder pressure. From strongly disagree to agree strongly, a Likert-type instrument offers a range. Table 2 presents the summary of the study constructs.

Table 2. Summary of Study Constructs and The Number of Indicators

Construct	Number of Indicators	Construct Type	Measurement
Subjective Norms (SN)	5	Independent	Likert Scale
Moral Intensity (MI)	5	Independent	Likert Scale
Whistleblowing Intention (WI)	5	Dependent	Likert Scale
Perceived Professional Commitment (PPC)	5	Mediating	Likert Scale

Source: Development by Researcher (2026)

3. Results and Discussion

3.1. Results

3.1.1. Measurement Model

This study assessed the results by verifying the convergent and discriminant validity and the internal consistency of the outer model.

a. Indicator Reliability

In evaluating reflective measurement models, indicator reliability is demonstrated by factor loadings exceeding 0.708, indicating that the associated latent variables explain more than 50% of an indicator's variance. Hair Jr et al. (2021) recommend that indicators with loadings below 0.40 should typically be removed from the model. As shown in Figure 1, all indicator loading values exceeded the minimum threshold, indicating that the indicators provided a meaningful assessment of the latent variables and that the items used in the research were dependable.

b. Internal Consistency Reliability

According to Hair et al. (2014), composite reliability values should be greater than 0.60 to assess internal consistency reliably. The external factors loading analysis suggests that the

indicator's reliability has to be greater than 0.60. The construct reliability results are presented in Table 3. The composite dependability values for the results, as shown in Table 3, range from outstanding (0.768) to good (0.891). Rho_A is a dependability metric that has gained popularity as an alternative to composite reliability. Rho_A should ideally be around 0.70. All the constructs have Rho_A value above 0.70, as shown in Table 3. The investigation complies with the internal consistency criteria because the Cronbach's alpha scores and composite reliability scores for each variable were greater than the advised value of 0.7. Hence, the data is verified and reliable.

Table 3. Construct Reliability

Constructs	Cronbach's Alpha	rho_A	Composite Reliability
Moral Intensity (MI)	0.768	0.781	0.845
Perceived Professional Commitment (PPC)	0.769	0.781	0.844
Subjective Norms (SN)	0.846	0.852	0.890
Whistleblower Intention (WI)	0.846	0.876	0.891

Source: Data Processed (2026)

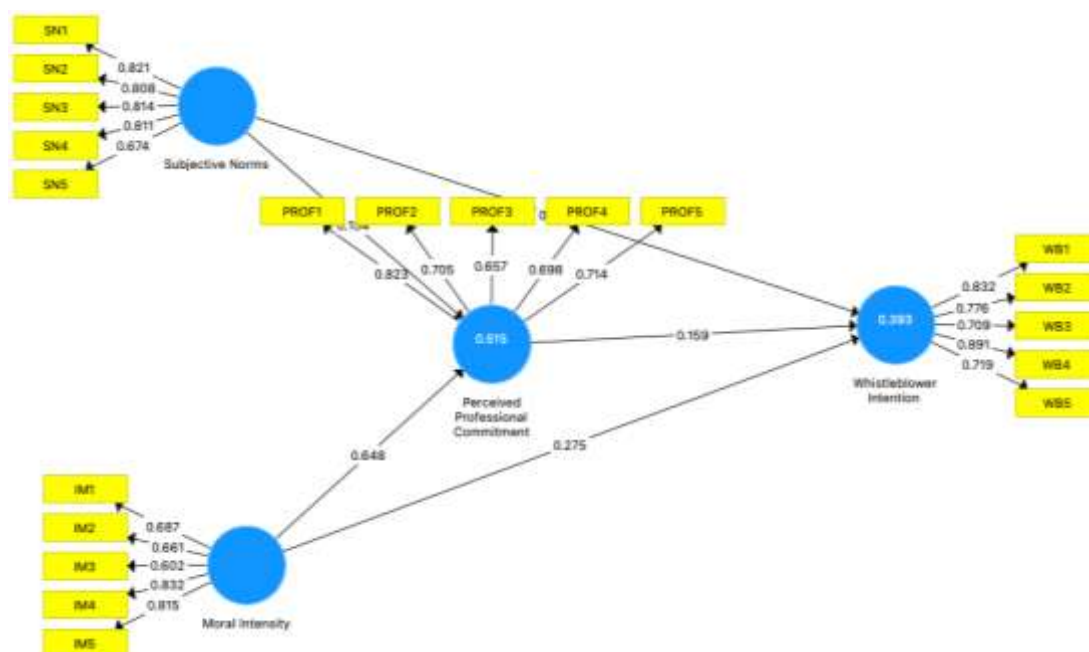


Figure 1. Indicator Reliability Loading
Source: Data Processed (2026)

c. Convergent Validity

The examination of the typically extracted variance is the first step toward establishing convergent validity (AVE) (Hair et al., 2019). In this study, convergent validity was assessed using the AVE. AVE is a measure of convergent validity, underscoring the proportion of variance in the observed variables that is captured by the underlying construct. According to Hair et al. (2014), an AVE of 0.50 or greater is preferable. During convergent validity testing, the AVE results are then analyzed in depth. The AVE threshold value is 0.50. The minimum AVE for the constructs was 0.521. Therefore, convergent validity is satisfied. Table 4 displays the computed AVE values.

Table 4. Convergent Validity

Constructs	Average Variance Extracted (AVE)
Moral Intensity (MI)	0.525
Perceived Professional Commitment (PPC)	0.521
Subjective Norms (SN)	0.620
Whistleblower Intention (WI)	0.622

Source: Data Processed (2026)

d. Discriminant Validity

Discriminant validity illustrates the fact that relationships between constructs that logically should not exist occur. We evaluated discriminant validity using the standards established by Fornell and Larcker (1981), as shown in Table 5. The square root of AVE values showed the strongest correlation with the latent variable across all indicators and constructs in this study. The largest numbers in the columns and rows are shown in bold numerals and are also visible. Each set of factor coefficients was less than the square root of the AVE, which shows that discriminant reliability is not an issue (Hair et al., 2010). In a nutshell, the factors examined are highly effective at separating. Based on the results, it can be concluded that this situation satisfies the requirements of discriminant validity. Table 5 presents the results of the discriminant validity.

Table 5. Discriminant Validity (Fornell-Larcker Criterion)

Construct	1	2	3	4
Moral Intensity (MI)	0.725			
Perceived Professional Commitment (PPC)	0.703	0.722		
Subjective Norms (SN)	0.661	0.687	0.788	
Whistleblower Intention (WI)	0.511	0.486	0.506	0.788

Source: Data Proceesed (2026)

3.1.2. Structural Model

The coefficient of determination (R^2), variance inflation factor, and path coefficient are examined to show the fitness of the structural model.

a. Multicollinearity

Examining the variance inflation factor values for each of the several measurements allowed us to gauge the degree of multicollinearity. According to Table 6, there was no multicollinearity in the model, as the VIF values for all independent variables were less than 3.3.

Table 6. Multicollinearity Statistics (inner VIF)

Constructs	Moral Intensity	Perceived Professional Commitment	Subjective Norms	Whistleblower Intention
Moral Intensity (MI)		1.149		2.016
Perceived Professional Commitment (PPC)				2.063
Subjective Norms (SN)		1.149		1.198
Whistleblower Intention (WI)				

Source: Data Proceesed (2026)

b. Path Significance

After performing a bootstrapping operation in Smart-PLS to determine the importance of the model using a substantial value of 5000 subsamples and a 0.1 two-tailed distribution. The bootstrapping method is applied to obtain T-statistics for studying both direct and indirect impacts (Hair et al., 2019). The outcomes of the SEM technique, which include the pathways, beta values (coefficients), t-statistics, and p-values, make it appropriate for both complex and simple models (Hair et al., 2010). The data in Table 7 confirm some of the hypotheses, while refuting others.

Based on the findings presented in Table 7, several hypotheses were empirically supported while others were not. Regarding the direct relationships among the study's constructs, subjective norms had no significant direct effect on whistleblowing intention, as indicated by a p-value > 0.05. Similarly, the path from moral intensity to whistleblowing intention was not statistically significant. These outcomes suggest that neither subjective norms nor moral intensity directly influenced individual intention to report wrongdoing

Table 7. Direct Relationship and Indirect Relationship

Construct Relationship	Path Significance	t Statistics	p Values	Decisions
SN → WI	0.346	0.905	0.366	H ₁ Not Accepted
MI → WI	0.275	1.707	0.088	H ₂ Not Accepted
PPC → WI	0.159	3.320	0.001***	H ₃ Accepted
Mediating Analysis				
SN → PPC → WI	0.024	4.661	0.009***	H ₄ Full Mediation
MI → PPC → WI	0.103	5.890	0.004***	H ₅ Full Mediation

Source: Data Processed (2026)

Although moral intensity reflects an individual's perception of a situation's seriousness and ethical weight, it does not necessarily translate into whistleblowing behavior, particularly when the individual lacks a strong sense of professional responsibility or fears retaliation or organizational backlash. Subjective norms, which reflect perceived social expectations, also tend to have limited influence in whistleblowing contexts due to the often ambiguous or even negative stance of peers, superiors, or the broader organizational culture toward whistleblowers. In environments where ethical reporting is not openly supported or where speaking up is culturally discouraged, individuals may internalize social norms that favor silence, thus weakening the direct impact of subjective norms on whistleblowing intention. As a result, both moral intensity and subjective norms may require an intermediary factor, such as perceived professional commitment, to activate an internalized sense of duty that translates cognitive evaluations into behavioral intention. These findings align with prior literature suggesting that whistleblowing is not only a function of ethical awareness or social pressure but also of the degree to which individuals are professionally committed to upholding integrity and accountability within their roles.

On the other hand, perceived professional commitment showed a significant direct influence on whistleblowing intention, confirming the related hypothesis. This result emphasizes that internalized professional values and ethical responsibility are essential to motivating individuals to engage in whistleblowing, particularly when external social or moral factors alone are insufficient to prompt action. In addition, the mediation analysis revealed that perceived professional commitment fully mediates the relationship between subjective norms and whistleblowing intention. This suggests that although subjective norms do not directly influence whistleblowing intention, they exert an indirect effect by enhancing professional commitment. As individuals perceive social support for ethical behavior, this perception strengthens their professional values, thereby increasing their intention to report wrongdoing.

A similar full mediation was observed in the relationship between moral intensity and whistleblowing intention, with perceived professional commitment as the mediator. Although moral intensity itself did not significantly impact whistleblowing intention, it did so indirectly by influencing individuals' sense of professional duty. This indicates that the perceived seriousness of ethical issues contributes to whistleblowing only when individuals are committed to upholding professional standards. Overall, the mediation results underscore the pivotal role of perceived professional commitment in shaping ethical behavior. Both subjective norms and moral intensity indirectly influence whistleblowing intention through perceived professional commitment, thereby confirming the mediating role of professional ethics in the decision-making process. These findings provide empirical support for integrating perceived professional commitment as a central mechanism within the Theory of Planned Behavior framework in the context of whistleblowing.

c. Goodness of Fit

After evaluating the importance of the path coefficient in the structural model, we determined the model's goodness of fit (GOF). The R-squared (R²) coefficient of determination is the most widely used criterion. According to Sahoo (2019), R² quantifies the model's explanatory power. In general, R² values of 0.25, 0.50, and 0.75 are regarded as weak, moderate, and significant, respectively (Sahoo, 2019). According to Hair (2020), R² values fall into three categories: average (0.333), weak (0.190), and approximately large (0.670). Table 8 presents the constructs' predictive power and the effectiveness of the model's explanatory variables

in forecasting results. For perceived professional commitment and whistleblowing intention, the results revealed a predictive capacity (R^2) of 0.515 and 0.393, respectively.

Table 8. R-square (R^2)

Construct	R-Square	R-Square Adjusted
Perceived Professional Commitment	0,515	0,504
Whistleblower Intention	0,393	0,371

Source: Data Prosesed (2026)

d. Effect Sizes

Effect sizes quantify the degree to which an independent construct influences the dependent construct. An independent construct, or exogenous latent variable, has a small, medium, or large effect on the dependent construct, with values falling between 0.020 and 0.150, 0.150 and 0.350, and 0.350 and above, respectively. Therefore, according to Table 9, the independent constructs have varying effects on perceived professional commitment and whistleblowing intention.

Table 9. Effect Sizes (F-square/ F^2)

Construct	Moral Intensity	Perceived Professional Commitment	Subjective Norms	Whistleblower Intention
Moral Intensity		0,754		0,062
Perceived Professional Commitment				0,020
Subjective Norms		0,042		0,164
Whistleblower Intention				

Source: Data Prosesed (2026)

3.2. Discussion

Empirical findings provide critical insights into the psychological and social dynamics underpinning whistleblowing intentions among internal auditors in Indonesia. Statistical evidence reveals that subjective norms do not have a significant direct influence on whistleblowing intention. This result differs from previous studies, including those by Winardi (2013) and Randall and Gibson (1991), which found positive relationships between perceived social expectations and ethical reporting behavior. The difference may be due to the cultural context in Indonesia, where organizational silence and fear of retaliation often override perceived social support. Ethical reporting may be viewed as a breach of group loyalty or a threat to organizational harmony. Such perceptions discourage individuals from acting despite recognizing supportive opinions from colleagues or family. These findings imply that the influence of social norms on whistleblowing is highly context-sensitive and may be contingent upon other internal psychological factors. Hence, in environments where whistleblowing is culturally stigmatized, subjective norms lose their potency unless reinforced through deeper personal convictions.

The study further finds that moral intensity does not directly affect whistleblowing intention, a finding that challenges the conclusions drawn by Setiawati (2016) and Husniati et al. (2017), who emphasized the motivational effect of ethical urgency. Although moral intensity increases ethical awareness, this awareness alone appears insufficient in driving action without corresponding moral courage or professional obligation. Internal auditors might assess ethical violations as serious, yet remain passive if they perceive personal or professional risks. Organizational cultures that tolerate silence or fail to protect whistleblowers may weaken the link between moral judgment and behavioral intention. This suggests that moral cognition must be supported by internalized ethical values that empower individuals to act. In this context, professional commitment emerges as a more reliable determinant of ethical action than external cues or perceived ethical weight. Strengthening ethical identity may therefore be a more effective strategy than merely raising moral awareness.

A significant finding in the current study is the strong direct influence of perceived professional commitment on whistleblowing intention. Individuals who hold deep professional

values and feel a strong sense of duty toward their field are more inclined to defend ethical standards. This supports Wahyuni (2015), who emphasized that professional commitment shapes ethical sensitivity and behavior, particularly among auditors. Ethical decisions appear to be motivated less by external expectations and more by personal convictions anchored in professional integrity. In practice, this implies that auditors with a high level of professional commitment are more likely to report misconduct even under organizational pressure. These results also align with Brabeck (1984) and Elias (2008), who argue that senior professionals with long-standing professional identification are more likely to act ethically. The findings reinforce the importance of cultivating professional identity as a long-term strategy for encouraging ethical conduct.

The study reveals that perceived professional commitment fully mediates the relationship between subjective norms and whistleblowing intention. Although social norms do not exert a direct effect, they influence behavior by enhancing professional commitment. Support from peers or supervisors may not immediately translate into action, but may reinforce an individual's internal ethical framework. This internalization process transforms perceived expectations into professional responsibility. Such a pathway aligns with Ajzen's (1991) Theory of Planned Behavior, in which behavioral intention is shaped by beliefs filtered through cognitive and affective evaluations. Social support, when processed through professional identity, becomes a moral catalyst. These findings also confirm those of Elias (2008), who demonstrated that commitment to the profession mediates the link between social factors and ethical behavior. Therefore, professional commitment functions as a psychological bridge that converts social norms into ethical action.

A similar mediating effect is found in the relationship between moral intensity and whistleblowing intention. Moral concerns become actionable only when strong professional values accompany them. Perceiving an issue as ethically serious does not automatically prompt action unless individuals believe they are morally and professionally obligated to respond. This interpretation is consistent with findings from Andreas et al. (2016), who identified professional commitment as a critical factor that transforms moral cognition into behavior. In situations involving ethical dilemmas, individuals with strong professional identification are more likely to act in alignment with ethical codes. Organizational incentives or external regulations may fail unless there is internal ethical alignment. The mediation role of professional commitment emphasizes its central position in ethical decision-making models. Encouraging professional identity and responsibility appears essential in activating ethical behavior in high-risk environments.

These findings advance theoretical understanding of ethical behavior in professional contexts. The integration of professional commitment into the Theory of Planned Behavior enhances its explanatory power by addressing the internal processes that translate perception into action. Traditional applications of TPB have focused primarily on direct effects of attitude, norms, and perceived control, often overlooking the mediating role of psychological identity. Evidence from this study confirms that ethical intention is not merely a function of external forces but also of the strength of internal commitment. Such a perspective aligns with the evolving literature on ethical decision-making, which emphasizes the role of identity, values, and internal consistency. The present model offers a nuanced understanding of how internal auditors process ethical dilemmas and highlights the importance of personal identification with professional standards in determining behavior.

Practical implications suggest that organizations should design ethics programs that go beyond compliance and instead nurture professional commitment. Training modules may include real-life case studies, mentorship from ethical role models, and ongoing reflection on the profession's values. Recognizing ethical conduct and integrating ethics into performance evaluations can enhance professional pride. Organizations that value ethical integrity must invest in developing professional identity at all levels. In doing so, whistleblowing becomes not just a legal right but a professional expectation. Effective ethics policies will require alignment between organizational systems and individual convictions. Creating such alignment increases the likelihood that internal auditors will act in the public interest.

Overall, whistleblowing intention among internal auditors is best explained through a model that places professional commitment at its core. The absence of direct effects from subjective norms and moral intensity underscores the need for internal mechanisms to translate perception into behavior. Individuals are more likely to act ethically when they identify deeply with the values and responsibilities of their profession. Findings affirm that ethical behavior is not only about knowing what is right but also about being committed to doing it. Supporting ethical courage by developing professional identity remains a critical strategy for fostering integrity within organizations.

4. Conclusion

Conclusions explain the study's findings relevant to the research question and objectives, without using statistical data. The conclusion section includes the implications for further research. This study investigates the determinants of whistleblowing intention among internal auditors in Jakarta, with a particular focus on the roles of subjective norms, moral intensity, and perceived professional commitment. Drawing on the Theory of Planned Behavior (TPB), the research explores both direct and indirect pathways, incorporating perceived professional commitment as a mediating variable. Data were collected through a structured survey of 86 internal auditors from government institutions and multinational corporations, and the analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) in SmartPLS 4.0.

The results demonstrate that neither subjective norms nor moral intensity directly influences whistleblowing intention. However, perceived professional commitment exerts a strong and statistically significant direct effect. Furthermore, perceived professional commitment fully mediates the relationships between both subjective norms and whistleblowing intention, as well as between moral intensity and whistleblowing intention. These findings underscore the critical importance of internalized ethical values and professional identity in shaping auditors' willingness to report misconduct. Whistleblowing is not simply a function of recognizing moral concerns or responding to social pressure; it is deeply rooted in an individual's professional conviction and ethical responsibility.

The study contributes to the literature by advancing the TPB framework through the incorporation of a robust psychological mechanism, professional commitment, that bridges external ethical stimuli and behavioral intention. These findings provide theoretical insight into the complexity of ethical decision-making among professionals, especially in regulatory environments characterized by hierarchical pressure and limited support for whistleblowers. The results also provide empirical support for the argument that internal auditors with a strong professional identity are more likely to act as ethical gatekeepers, thereby reinforcing integrity and transparency within their organizations.

4.1. Policy Implications

The findings suggest several implications for policymakers, organizational leaders, and regulatory bodies. First, efforts to promote whistleblowing should not only focus on external policies or social campaigns but must also nurture a culture of professionalism and ethical dedication. Programs aimed at strengthening professional identity, such as ethics training, mentoring systems, and recognition of ethical conduct, may reinforce auditors' internal motivations to report misconduct. Organizations should also embed ethical codes into performance evaluations and professional development plans, ensuring alignment between institutional expectations and personal accountability.

Second, the evidence supports designing institutional environments where ethical reporting is viewed as a professional norm rather than a personal risk. Legal protection frameworks should be accompanied by managerial support and clear reporting mechanisms that minimize fear of retaliation. Regulatory bodies such as Indonesia's Corruption Eradication Commission or the Financial Services Authority can play an essential role in issuing whistleblower guidelines that emphasize both procedural protection and professional responsibility. The integration of

whistleblowing frameworks into audit standards and institutional policies may further institutionalize ethical behavior among internal auditors.

4.2. Limitations and Future Research

This study has certain limitations that provide opportunities for future exploration. First, the sample is limited to internal auditors in Jakarta, which may constrain the generalizability of the findings across different professional or geographic contexts. Future research may consider comparative studies involving external auditors, compliance officers, or finance professionals across multiple regions in Indonesia or Southeast Asia. Second, while this study focuses on professional commitment as the sole mediator, other psychological factors, such as moral courage, organizational commitment, or ethical climate, may also play mediating or moderating roles in the whistleblowing process. Third, the study employs cross-sectional data, which limits its ability to examine how ethical intentions evolve. Longitudinal studies may provide deeper insights into how exposure to organizational practices, leadership behavior, or whistleblower retaliation influences long-term ethical decision-making. Finally, while the current model explains a moderate portion of the variance in whistleblowing intention ($R^2 = 0.393$), incorporating additional variables, such as perceived behavioral control or fear of retaliation, could improve the model's predictive power. By addressing these limitations, future research can enhance understanding of the psychological and contextual dynamics that underlie ethical reporting behavior in professional settings.

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