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# Reframing whistleblowing intention: an analysis of individual and situational factors

Reframing  
whistleblowing  
intention

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## Abstract

**Purpose** – This paper aims to reframe the whistleblowing process by examining the individual and situational factors that have been overlooked by prior studies. Ethical climate, public service motivation (PSM), organisation identification and psychological safety are inquired.

**Design/methodology/approach** – The present study sample was drawn from a population of Indonesian local governments located in east Java, Indonesia. Particularly, self-administered questionnaires were hand-distributed to the employees in the four local governments. Of 2,169 questionnaires distributed to the employees, 1,687 questionnaires were returned to the researcher. However, the researcher removed 33 returned questionnaires because of poor data quality, such as incomplete answers. Thus, only 1,654 questionnaires were analysed in this study.

**Findings** – The findings support the idea of an ethical climate that can encourage the individual to blow the whistle. However, its effect is indirect. The predictive power of ethical climate on the individual's whistleblowing intentions depends on the mediating roles of PSM, psychological safety and organisation identification. Interestingly, the mediating effects of PSM, psychological safety and organisation identification are extremely acknowledged when individuals have an opportunity to choose internal or external disclosures.

**Originality/value** – This study produces a different approach to understanding people's intentions to report any wrongdoings. This study is dissimilar from prior studies in terms of the theoretical paradigm and research design. Previous studies mostly used students as their experiments. In contrast, the current study recruited employees who work in local governments. This situation fundamentally affects the understanding of the impact of an ethical climate on the individual intention to blow the whistle.

**Keywords** Ethical climate, Public service motivation (PSM), Organisation identification, Psychological safety, Whistleblowing intentions

**Paper type** Research paper

## 1. Introduction

Whistleblowing is the disclosure by current or former organisational members of wrongdoings (illegal, immoral or illegitimate practices) (Near and Miceli, 1985). It is sometimes known as an autonomous organisational characteristic of proactive, prosocial and ethical behaviour (Rothschild, 2013). Because of the potential retaliation faced by whistleblowers, many employees are unwilling to blow the whistle on peers' wrongdoings (Miceli *et al.*, 2012). As a result, organisations miss the opportunity to self-correct their wrongdoings, and employees may notify outsiders, potentially destroying the organisations' reputation, incurring legal costs, etc. (Miceli *et al.*, 2012). According to these situations, whistleblowing is an essential topic in organisational ethics management, one that concerns why employees are willing or not willing to whistle the blow and how to induce that behaviour (Valentine and Godkin, 2019).

Unfortunately, many existing recent studies do not explore the complicated process of whistleblowing, which implies multi-causal relationships (Culiberg and Mihelič, 2017; Dungan *et al.*, 2015; Andon *et al.*, 2018). A few studies explored how individual and



situational factors are related to whistleblowing intention (Jeon, 2017; Valentine and Godkin, 2019). By considering the relationships among personal and situational factors, the current study explores how those factors are related to the decision-making process of whistleblowing. From the methodological perspective, some studies investigating whistleblowing intention used the experimental method based on hypothetical scenarios, which lacked external validity (Dungan *et al.*, 2019). The current research seeks to assure external validity by conducting quantitative analysis based on a large-scale government employee survey.

With these advantages, this research seeks to answer the question, “What factors influence whistleblowing intention within government agencies?” The study is to identify the determinants of whistleblowing and explore how they are related. Several factors, including ethical climate, public service motivation (PSM), organisation identification and psychological safety, are inquired (see Figure 1). This study brings different views that prior studies should not directly examine ethical climate’s role on whistleblowing intention. Several aspects influence people’s choice to report any wrongdoing. The theoretical perspectives are provided in the following discussion.

## 2. Research framework and hypotheses development

### 2.1 Whistleblowing as prosocial behaviour

There are no generally accepted definitions of whistleblowing. The term whistleblowing can be seen as an act of dissent (Dungan *et al.*, 2015) or defined more precisely as an open disclosure about significant wrongdoing made by a concerned citizen predominantly motivated by notions of public interest (Keenan, 2002). Essentially, whistleblowing may be perceived as an effective response to the failure of the state to develop adequate public accountability mechanisms (Anvari *et al.*, 2019).

Some others argue that whistleblowing is viewed as voluntary and rational behaviour (Miceli *et al.*, 2012; Near and Miceli, 1985), often governed by assessments of costs and benefits (Miceli and Near, 1988). Fortunately, whistleblowers are sometimes considered “problem employees” because they alert others about wrongdoings, thus harming the employers’ reputations (Khan and Howe, 2021). Alternatively, they can be recognised as legitimate contributors who are worthy of protection (Lee and Xiao, 2018; Stubben and Welch, 2020; Vandekerckhove and Phillips, 2019) because their actions are beneficial and alert inside/outside parties of wrongdoing. This notion is especially pertinent in the post-Enron era, with whistleblowing being viewed favourably because of its role in preventing financial improprieties (Stolowy *et al.*, 2019).

Whistleblowing is not without associated costs and negative consequences for those who report misconduct. The perceived costs to the whistleblower include physical trouble, risk and discomfort behaviours (Yang and Xu, 2020; Park and Lewis, 2018). Another cost to the whistleblower is organisational retaliation. Dhamija and Rai (2018) find that whistleblowers



**Figure 1.**  
A research  
framework

have lower internal whistleblowing intentions when the wrongdoers are their seniors. They argue that this is because potential whistleblowers are more likely to anticipate retaliation from the wrongdoer. Alleyne *et al.* (2017) and Quayle (2021) further document that perceived organisational support helps to mitigate the perceived personal cost of reporting. Alleyne *et al.* (2017) and Quayle (2021) find that even though the perceived personal cost of reporting is higher, internal and external whistleblowing intentions would be higher if there is stronger perceived organisational support.

In addition to what factors encourage individuals to blow the whistle, several individual and situational factors have been found to influence whistleblowing intentions. For example, research has shown that whistleblowers tend to be those who have high personal responsibility (Alleyne *et al.*, 2019; Brink *et al.*, 2021), moral identity (Watts and Buckley, 2017), loyalty concerns (Dungan *et al.*, 2019) and PSM (Jeon, 2017). Concerning situational factors, previous studies suggest organisational climate, management responsiveness and organisational protection as consistent predictors of whistleblowing (Lewis, 2011; Cheng *et al.*, 2019; Tsahuridu and Vandekerckhove, 2008). In contrast, the current study focuses on the nexus of the individual (i.e. PSM, organisation identification and psychological safety) and situational (i.e. ethical climate) factors in predicting whistleblowing intentions. While these factors have been individually examined in previous studies regarding their direct, independent effects, very few have investigated how they are related in a theoretical framework.

### 3.2 Ethical climate and whistleblowing intention

Ethical climate refers to a group of prescriptive climates, reflecting organisational practices with moral consequences (Cullen *et al.*, 2003). As a normative organisational system, an ethical environment can provide public employees with behavioural guidelines or ethical reasoning when facing ethical issues while delivering public services (Victor and Cullen, 1988; Brown and Treviño, 2006). Victor and Cullen (1988) developed a typology of ethical climate by which individuals frame their moral decisions. Based on works in ethical philosophy, they proposed three dimensions of ethical climate, namely, egoism, benevolence and principle.

When employees perceive an ethical climate exists within their working environment, they are likely to promote positive organisational performance among one another (Mayer *et al.*, 2009). Victor and Cullen (1988) define ethical climate as “employees’ shared perceptions of what is ethically correct behaviour and how ethical issues should be handled” (pp. 51–52). This definition means that ethical practices comply with legal standards of conduct and conform to the general moral values of the community at large (Kish-Gephart *et al.*, 2010). These norms also affect institutional and behavioural systems (Forsyth *et al.*, 2012).

In the context of whistleblowing, ethical climate has a significant impact on employees’ intentions to report frauds (Mesmer-Magnus and Viswesvaran, 2005; Kaptein, 2011). It also is critically important to ensure effective whistleblowing (Near and Miceli, 1985; Gao *et al.*, 2015). Particularly, when observers of wrongdoing are confronted with ethical dilemmas, ethical climates may influence views about the appropriateness of whistleblowing, thereby affecting the decisions of both whistleblowers and those receiving the report (Near and Miceli, 1985; Victor and Cullen, 1988). In this sense, ethical climate should reinforce moral reasoning based on rules or laws (i.e. principled climates) and consideration of others (i.e. benevolent climates) Victor and Cullen (1988). The current study proposes that these factors act as environmental cues that enhance positive interpretations

about an organisation's support and protection for ethical behaviours such as whistleblowing.

### 2.3 Mediating role of public service motivation of government employees

In our study, we propose that ethical climate will indirectly influence whistleblowing intentions. In the initial analysis, we consider the mediating role of PSM, which has been defined as a value-laden behavioural orientation that might be found among, although it is not limited to, public sector employees (Perry, 1997). Perry (1997) developed a four-dimensional model of PSM using the three categories of motives:

- (1) rational;
- (2) norm-based; and
- (3) affect motives.

As a rational motive, an "attraction to public policy-making" can make one feel like an integral and crucial organisation component. Second, as a norm-based motive, "commitment to the public interest and civic duty" is based on the values of patriotism, loyalty to the government and responsibility. Finally, affect motives, one of the main motives that public employees endorse, according to Frederickson and Hart (1985), capture the idea of "patriotism of benevolence".

We expect that perceptions of ethical climate will be associated with an increase in PSM. The rationale is that the ethical values that public employees hold within organisations can spill over to the general public (Shim and Park, 2019), appearing as PSM. Ethics-driven cultures encourage individuals to act with the intention of helping others and benefiting society. Extant studies reveal the positive relationship between PSM and ethical cultures of the organisation (Schott *et al.*, 2019). Shim and Faerman (2017) demonstrated the positive effects of the agency and of ethical behaviour in which public voice is emphasised as a matter of public interest corresponded with PSM. Ritz *et al.* (2016) reported that employees are more intrinsically motivated to comply with ethical standards when faced with moral dilemmas. Empirical research by Rashman *et al.* (2009) demonstrated that ethical leadership positively influenced public employees' PSM and reasoned that public employees are encouraged to have higher levels of PSM.

If referring to the above discussion, PSM can be considered a prosocial behaviour expected to enhance employees' whistleblowing intentions. In spite of the lack of prior empirical work on this concern, existing research on PSM is still valuable for developing a hypothesis about the impact of PSM on whistleblowing intentions and its role in mediating the relationship between ethical climate and people intentions to report frauds. According to the definition of PSM, which invokes the concept of self-sacrifice (Perry *et al.*, 2010), it is reasonable to assume that an employee with a higher level of PSM would be more willing to endure self-sacrifice to protect the public interest. Thus, employees with a higher level of PSM would be more inclined to actively pursue a whistleblowing channel that is considered more effective in bringing necessary changes to their organisation. However, seeking a more effective channel might require a higher level of self-sacrifice and result in more severe personal retaliation (Yang and Xu, 2020). From the above discussion, the following hypothesis can be derived:

H1. Ethical climate is positively related to PSM.

H2. PSM mediates the relationship between ethical climate and both internal and external whistleblowing intentions.

#### 2.4 Mediating role of organisation identification

The idea of organisational identification derives from social identity theory (SIT) (Tajfel, 1974). SIT posits that people classify themselves according to social categories such as gender or religious affiliation (Hornsey, 2008). People identify with other group members based on similar characteristics they possess and are defined based on that membership (Hogg and Ridgeway, 2003). According to Tajfel (1974), peoples' degree of identification with a particular social group determines their willingness to behave similarly to other group members, thus creating an affinity group.

While prior research shows the consequences of organisational identification, much less research is devoted to analysing the antecedents of organisational identification. Some studies propose certain variables as antecedents to organisational identification; for example, leader behaviour (Farrell and Oczkowski, 2012), organisational prestige and support (Mignonac *et al.*, 2018), organisational justice (Zheng *et al.*, 2017) and trust (Hackett *et al.*, 2018). However, a literature review suggests that no study specifically examined how an ethical work climate is related to organisational identification. Because identity involves a person's self-concept derived from membership in a group, people who possess high ethical values will identify with organisations they perceive that possess those values.

We treat the ethical climate as a bundle, rather than separable variables, to capture an organisation's broad normative characteristics and values (Dutton *et al.*, 2010). A perceived strong ethical climate means that the organisation is concerned about individuals' well-being in pursuing organisational goals and attaches importance to personal moral beliefs, laws and codes of conduct in ethical decision-making (Brown and Treviño, 2006). By contrast, a perceived weak ethical climate means that the organisation has norms and expectations that encourage ethical decision-making from an egoistic perspective, where self-interest guides individual and organisational behaviours even to the possible detriment of others (Brown and Treviño, 2006).

Moreover, the fundamental motivation behind identifying with a group is the enhancement of one's sense of collective self-esteem. Individuals identify with a group to provide the basis for thinking of themselves in a positive light (Ashforth *et al.*, 2008). Accordingly, highly identified individuals might reject or avoid experiences that challenge their self-concept behaviourally (Jarra and Barbulescu, 2010). As previously mentioned, wrongdoing in an organisation damages the physical interests of the organisation and its members and destroys the organisation's reputation, especially with the risk of public exposure. As such, the existence of wrongdoing may weaken the collective self-esteem of employees with a high level of organisational identification. Therefore, highly identified employees are expected to hold a positive attitude on reporting any organisational wrongdoings. From the above discussion, the following hypothesis can be derived:

**H3.** Ethical climate is positively related to organisational identification.

**H4.** Organisational identification mediates the relationship between ethical climate and both internal and external whistleblowing intentions.

#### 2.5 Mediating role of psychological safety

In the initial stance, we expect ethical climate to influence employees' psychological safety in the workplace. Then, we tested psychological safety as a mediator of the relationship between ethical climate and internal and external whistleblowing intentions.

Under an ethical climate, employees who hold themselves to higher ethical standards (Victor and Cullen, 1988) and experience a greater sense of moral duty can make them

prosocial by prioritising the interests of their organisation than personal interests (Kish-Gephart *et al.*, 2010). Some scholars have found that when an organisation operates in an ethical climate, this significantly influences employees' work attitudes, organisational commitment and behaviours (Rego *et al.*, 2020; Wang and Shi, 2021). Ethical climate refers not only to the cognitive attitude within the organisation when dealing with ethical issues but also to employees' perceptions of ethical issues and attitudes towards them (Victor and Cullen, 1988).

In a caring ethical climate, the members of an organisation care about themselves and the interests of other stakeholders (Victor and Cullen, 1988). Wang and Shi (2021) note that a positive ethical climate encourages organisational dedication and citizenship behaviours; furthermore, it restrains unethical behaviours and promotes positive work attitudes (Wright *et al.*, 2012; Decoster *et al.*, 2021; Mulki and Lassk, 2019).

Psychological safety in the workplace represents an environmental state that provides employees with sufficient certainty and predictability to be creative (Walumbwa and Schaubroeck, 2009). In their engagement model, Men *et al.* (2020) defined psychological safety as "the sense of being able to work without fear of negative consequences to self-image, status, or career". Men *et al.* (2020) also highlighted that psychological safety reflects supportive management, role clarity and freedom of self-expression in the workplace. Greenbaum (2020) expanded this construct to the team level and defined psychological safety climate as the shared belief among team members that they can safely engage in interpersonal risk-taking. Taking these views together, the psychological safety climate portrays an environment characterised by role clarity, interpersonal trust and respect for individuality.

Additionally, the norm of benevolence in a caring climate stimulates employees' prosocial motives (Victor and Cullen, 1988), making them feel obliged to speak up about work-related problems that may result in harmful consequences to all in the organisation (Dutton *et al.*, 2010). As expected, it might reduce employees' feelings of futility when speaking up about work-related problems. Finally, employees in a caring climate will be less fearful of the possible adverse personal consequences of speaking up about work-related problems. A peaceful and caring organisational atmosphere provides psychological safety for voicing their concerns (Dutton *et al.*, 2010). From the above discussion, the following hypothesis can be derived:

H5. Ethical climate is positively related to psychological safety.

H6. Psychological safety mediates the relationship between ethical climate and both internal and external whistleblowing intentions.

### 3. Research methodology

#### 3.1 Sample and procedures

The above hypotheses were tested using survey data. Our study sample was randomly drawn from a population of Indonesian local governments in east java, Indonesia. The primary rationale is that various forms of corruption are more prevalent than in other provinces in Indonesia (Maulidi, 2020).

The first thing we did before distributing questionnaires was that we conducted pretesting to minimise potential bias (Collins *et al.*, 2006; Podsakoff *et al.*, 2012), to prevent possible measurement errors and to ensure that our questionnaire can be well understood by the target respondents (Gefen *et al.*, 2011). This pretesting process was intended to maintain the quality of the survey conducted. We asked for opinions and suggestions from five senior

academics to assess the content validity of the questionnaire (Thompson, 2002; Sovacool *et al.*, 2018). Some phrases were corrected for the purpose of clarity. In addition, the questionnaire was originally written in Indonesian. We used a back-translation procedure – from English to Indonesian and back into English – to ensure clarity in the content of the measurement instruments.

Operationally, before we distributed questionnaires, we requested approval letters from the province and related local agencies in each local government. In this process, we presented the purpose of this survey in front of the concerned officials. To get the approval letters, it took three weeks from each targeted local government. After getting such letters, we contacted every head of local agencies from each targeted local government about participating in our research. After obtaining approval for voluntary participation in this study<sup>1</sup>, we then distributed questionnaires to employees.

Self-administered questionnaires were hand-distributed to the employees in the four local governments. This chosen number of local governments was determined by the significant financial loss caused by their regents' corruption. In other words, these four local governments suffered the most significant damages financially because of the corrupt regents. Importantly, we have found that the fraud schemes used by the fraudsters from those local governments have stayed remarkably consistent. So, this might help us to reach the generalisable findings.<sup>1</sup>

Each survey packet introduced the recipient to the survey and detailed instructions to answer the survey questions. The participants were required to write demographic information and scale their perceptions of ethical climate, PSM, psychological safety, organisational identification and whistleblowing intentions. Finally, the participants were asked to fold and staple the completed questionnaires to ensure the data's authenticity and return them directly to the researcher on the same day.

Data were collected during the period August 2018–March 2019, with a total number of 2,169 questionnaires sent out. It is significant momentum for us to understand the whistleblowing system based on local government cases. During the period 2018–2019, the east Java province becomes the most corrupt province in Indonesia. One of the most severe cases comes from Malang City, with the 41 of 45 Regional House of People's Representatives involved in corrupt deals with related officials working in Malang City.

Of 2,169 questionnaires distributed to the employees, 1,687 questionnaires were returned to the researcher. However, 33 returned questionnaires were removed because of poor data quality, such as incomplete answers. Thus, only 1,654 questionnaires can be used in this analysis. The sample consisted of 949 (57.4%) male and 705 (42.6%) female public officials. The majority of the respondents were aged 25–30 years old (86.3%). In terms of position, 25.4% were from lower managements, 40.3% were from middle management and about 35.3% higher managements. The majority of the respondents possessed a bachelor's degree (94.6%).

### 3.2 Construct measurement

For all of the multiple-item scales in this study, the participants rated each item using a five-point Likert scale, where 1 = strongly disagree and 5 = strongly agree.

**3.2.1 Ethical climate.** It was measured using five items developed by Arnaud (2010). The example items are "People around here are aware of ethical issues" and "People in my department recognise a moral dilemma right away<sup>6</sup>". This study used Perry's (1996) five-item scale to measure *public service motivation*. It included three of Perry's four measures of PSM: attraction to policy-making, commitment to public interest/civic duty and compassion. The example items are "I consider public service my civic duty" and "Meaningful public

service is very important to me". *Psychological safety* was measured using Liang *et al.* (2012) five-item scale. The example items are "In my organisation, I can freely express my thoughts" and "Nobody in my organisation will pick on me even if I have different opinions". Then, Mael and Ashforth's (1992) six-item scale of organisational identification was used to measure the organisational identification. A sample item was "I am very interested in what others think about our organisation". Finally, *whistleblowing intentions* were measured using the eight-item scales (comprising four internal whistleblowing items, and four external whistleblowing items which are developed by Park and Blenkinsopp (2009).

### 3.3 *Data analysis*

The measurement model was estimated using factor analysis. It was to see whether the constructs had enough validation and reliability. In this sense, the structural model was tested using partial least squares (PLS). PLS has been used in previous studies to assess an individual's ethical behaviour (Latan *et al.*, 2018; Oelrich and Erlebach, 2021). For our investigation, PLS has merits and advantages over other methodologies such as LISREL. We used PLS to develop and extend our research model and to satisfy our exploratory experiment (Stubben and Welch, 2020). PLS is a good choice for behavioural and experimental research with small and large sample sizes (Keil *et al.*, 2018). It is also an appropriate analytical tool when working with a relatively new research model and new constructs (Jones *et al.*, 2014; Johansson and Carey, 2016).

## 4. Data analysis and findings

### 4.1 *Assessment of the measurement model*

Factor loading and average variance extracted were used to test each variable's convergent validity and reliability. We used known reliability and validity criteria to assess the instrument's reliability and validity (Hair *et al.*, 2020). According to Hair *et al.* (2020), factor loadings greater than 0.7 are considered excellent or acceptable item loading. Table 1 provides data about the measurement items used for each construct, means, standard deviations, factor loadings and Cronbach's alpha.

As shown in Table 1, the factor loadings of the constructs were all above 0.07, ranging from 0.82 to 0.95. The average variance extracted, composite reliability (CR), the root of AVE and correlations between each pair of constructs are reported in Table 2. The AVE for each construct is above 0.5, which indicates that the latent factors can explain at least 50% of the measured variance (Fornell and Larcker, 1981). The AVEs for this study ranged from 0.89 to 0.93. All the CRs are higher than 0.9, which is greater than the critical value of 0.7.

Moreover, Table 2 also shows that CRs ranged from 0.91 to 0.98, exceeding the recommended value of 0.60 (Hair *et al.*, 2020). To satisfy the discriminant validity, the square root of the AVE should be greater than the inter-scale correlation (Hair *et al.*, 2020; Hair *et al.*, 2014; Hair *et al.*, 2019). As shown in Table 2, the elements along the diagonal are much greater than the off-diagonal elements. In addition, all the relationships among constructs are below the recommended value of 0.5 (Hair *et al.*, 2020), and the variables were positively correlated in the predicted directions. Notably, the analyses confirmed the convergent validity and reliability of the measurement model. Discriminant validity is also satisfied. Thus, we feel that the discriminant validity of the constructs was supported.

### 5.2 *Results of structural model testing*

We tested the hypothesis using a PLS-SEM approach. PLS-SEM is an appropriate approach to simultaneously test causal-predictive relationships between latent variables to support the weak theory (Hair *et al.*, 2019).

Construct	Item	Mean	SD	FL	Reframing whistleblowing intention
Ethical climate (Cronbach's alpha = 0.93)	People around here are aware of ethical issues	0.43	0.04	0.85	<hr/>
	People in my department recognise a moral dilemma right away	0.46	0.05	0.88	
	If a rule or law is broken, people around here are quick to notice	0.43	0.03	0.91	
	People in my department are very sensitive to ethical problems	0.41	0.07	0.87	
	People around here do not pay attention to ethical issues	0.40	0.03	0.83	
Public service motivation (Cronbach's alpha = 0.97)	I consider public service my civic duty	0.42	0.06	0.95	<hr/>
	6 Meaningful public service is very important to me	0.38	0.04	0.82	
	6 I would prefer seeing public officials do what is best for the whole community even if it harmed my interests	0.41	0.01	0.87	
	I unselfishly contribute to my community	0.47	0.02	0.83	
	I am prepared to make sacrifices for the good of society	0.43	0.05	0.86	
Psychological safety (Cronbach's alpha = 0.98)	In my organisation, I can freely express my thoughts	0.38	0.02	0.86	<hr/>
	Nobody in my organisation will pick on me even if I have different opinions	0.34	0.06	0.88	
	In my organisation, expressing your true feelings is welcomed	0.48	0.04	0.93	
	In my organisation, I can express my true feelings regarding my duty as public official	0.42	0.02	0.82	
	I'm worried that expressing true thoughts in my workplace would do harm to myself	0.38	0.05	0.87	
Organisational identification (Cronbach's alpha = 0.96)	2 When someone criticises my company, it feels like a personal insult	0.43	0.07	0.83	<hr/>
	I am very interested in what others think	0.46	0.05	0.87	
	2 I put our organisation				
	2 When I talk about this company, I usually say "we" rather than "they"	0.44	0.03	0.82	
	This organisation's successes are my successes	0.42	0.07		
	2 When someone praises this organisation, it feels like a personal compliment	0.47	0.05	0.83	
	If a story in a media criticised the	0.48	0.04	0.86	
	5 organisation, I would feel embarrassed				
Whistleblowing intentions – internal (Cronbach's alpha = 0.90)	5 Report it to the appropriate persons within the firm	0.46	0.08	0.88	<hr/>
	5 Use the reporting channels inside the firm	0.43	0.02	0.88	
	5 I'll my supervisor about it	0.47	0.02	0.95	
	5 I'll upper level management know about it	0.43	0.05	0.86	
	5 Report it to the appropriate authorities outside the firm	0.41	0.05	0.87	
Whistleblowing intentions – external (Cronbach's alpha = 0.92)	5 Use the reporting channels outside the firm	0.43	0.05	0.84	<hr/>
	Inform the public about it	0.47	0.03	0.87	
	Provide information to outside agencies	0.42	0.06	0.83	

**Table 1.**  
Constructs, items,  
mean, standard  
deviation (SD) and  
factor loadings (FL)

4.2.1 *Results of hypotheses testing (direct effect)*. We tested the hypothesis (direct effect) before going to the hypothesis (interaction) with a view of the coefficient parameter and the significant value generated from the 95% bias corrected confidence intervals of each independent variable. As shown in Table 3, the results showed that ethical climate was positively related to PSM ( $\beta = 0.278$ , SE = 0.051,  $p < 0.001$ ), psychological safety ( $\beta = 0.365$ , SE = 0.052,  $p < 0.001$ ) and organisational identification ( $\beta = 0.373$ , SE = 0.031,  $p < 0.001$ ). Next, the results showed that PSM was only positively associated with internal whistleblowing intentions ( $\beta = 0.254$ , SE = 0.044,  $p < 0.001$ ), and it was not associated with external whistleblowing intentions ( $\beta = 0.328$ , SE = 0.064, n.s.). Then, psychological safety was not associated with internal whistleblowing intentions ( $\beta = 0.256$ , SE = 0.052, n.s.) but it was positively related to external whistleblowing intentions ( $\beta = 0.215$ , SE = 0.032,  $p < 0.001$ ). These patterns are also found in the organisational identification. Table 3 reports that organisational identification was positively related to internal whistleblowing intentions ( $\beta = 0.256$ , SE = 0.043,  $p < 0.001$ ) but it was not related to external whistleblowing intentions ( $\beta = 0.364$ , SE = 0.036, n.s.).

4.2.2 *Results of hypotheses testing (indirect effect)*. We tested the hypothesis interactions using the orthogonalisation approach (Næs et al., 2011). This approach produces an accurate estimate, has high predictive accuracy and can minimise collinearity problems (Kim and Ahn, 2020). The results of the analysis of interactions are shown in Table 4. As shown in Table 4, the indirect effects of ethical climate via PSM were significant only on internal whistleblowing intentions ( $\beta = 0.278$ ; SE = 0.051,  $p > 0.05$ ), and they were insignificant on

Construct	AVE	CR	Correlation					
			1	2	3	4	5	
1. Ethical climate	0.95	0.91	<i>0.98</i>					
2. Public service motivation	0.96	0.98	0.23**	<i>0.94</i>				
3. Psychological safety	0.89	0.97	0.26**	0.31*	<i>0.97</i>			
4. Organisational identification	0.95	0.96	0.31**	0.29**	0.26**	<i>0.98</i>		
5. Whistleblowing intentions – internal	0.93	0.94	0.30**	0.26**	0.31**	0.31**	<i>0.98</i>	
6. Whistleblowing intentions – external	0.95	0.96	0.32**	0.31**	0.32**	0.34**	0.29*	<i>0.93</i>

**Table 2.**  
Correlations matrix  
with CR and AVE

Notes: Square root of AVE shown in italics as the diagonal; \* $p < 0.05$ ; \*\* $p < 0.01$

Hypothesised paths	Coef. ( $\beta$ )	SE	p-value
Ethical climate → Public service motivation	0.278	0.051	0.001**
Ethical climate → Psychological safety	0.365	0.052	0.005**
Ethical climate → Organisational identification	0.373	0.031	0.002**
Public service motivation → Internal whistleblowing	0.254	0.044	0.002**
Public service motivation → External whistleblowing	0.328	0.064	0.172
Psychological safety → Internal whistleblowing	0.256	0.052	0.362
Psychological safety → External whistleblowing	0.215	0.032	0.004**
Organisational identification → Internal whistleblowing	0.256	0.043	0.002**
Organisational identification → External whistleblowing	0.364	0.036	0.226

**Table 3.**  
Relationships  
between variables  
(direct effect)

Note: \*\*, \* statistically significant at the 1% and 5% levels, respectively

Hypothesised paths	Coef. ( $\beta$ )	SE	<i>p</i> -value	Reframing whistleblowing intention
1. Ethical climate → Public service motivation → Internal whistleblowing	0.278	0.051	0.032*	
2. Ethical climate → Public service motivation → External whistleblowing	0.433	0.042	0.0241	
3. Ethical climate → Psychological safety → Internal whistleblowing	0.357	0.052	0.351	
4. Ethical climate → Psychological safety → External whistleblowing	0.468	0.023	0.004**	
5. Ethical climate → Organisational identification → Internal whistleblowing	0.375	0.031	0.002**	
6. Ethical climate → Organisational identification → External whistleblowing	0.458	0.024	0.143	
Difference between Path 1 and Path 3	0.079	0.062	0.162	
Difference between Path 1 and Path 5	0.097	0.034	0.005**	
Difference between Path 2 and Path 4	0.035	0.067	0.000**	
Difference between Path 2 and Path 6	0.025	0.041	0.141	

**Table 4.**  
Relationships  
between variables  
(indirect effect)

Note: \*\*, \*statistically significant at the 1% and 5% levels, respectively

external whistleblowing intentions ( $\beta = 0.433$ ; SE = 0.042, n.s.). In contrast, the indirect effects of ethical climate via psychological safety were not significant on internal whistleblowing intentions ( $\beta = 0.357$ ; SE = 0.052, n.s.), but they were positively significant on external whistleblowing intentions ( $\beta = 0.468$ ; SE =  $\beta = 0.023$ ,  $p > 0.001$ ). Then our study also suggests that the indirect effects of ethical climate via organisational identification were significant on internal whistleblowing intentions ( $\beta = 0.375$ ; SE = 0.031,  $p > 0.001$ ). However they were not significant on external whistleblowing intentions ( $\beta = 0.458$ ; SE = 0.024, n.s.).

These results give us an essential lesson that the determinants of internal and external whistleblowing intentions are not a simple case. Our study finds similar patterns from direct and indirect analysis of the role of ethical climate on whistleblowing intentions. These results are affected by the situational context of the organisations participating in this study. As previously mentioned, this study is based on the local governments that were considered as the most contributors to the state financial losses, because of corruption cases. As such, the prior or recent participants' experiences do influence the research results as provided here.

Even though we did not formally hypothesise whether the indirect effects of ethical climate on whistleblowing intention differ depending on the mediators, we tried to examine it. As reported in Table 4, the results showed that organisational identification, compared to PSM and psychological safety, was a significantly stronger mediator in the relationship between ethical climate and internal whistleblowing intentions ( $\beta = 0.097$ ; SE = 0.034,  $p > 0.001$ ). This result is different if we look at it in the context of external whistleblowing intention. In comparison with PSM and organisational identification, psychological safety became a significantly stronger mediator in the relationship between ethical climate and external whistleblowing intentions ( $\beta = 0.035$ ; SE = 0.067,  $p > 0.001$ ).

These results reasonably do make sense. Prior studies note that people with a high sense of belongings to their group or organisation tend to be loyal to the organisation (Huhtala et al., 2013) and motivate them to act in their best interests (Veetikazhi et al., 2021). Meanwhile, highly identified employees intertwine their fates with that of the organisation (Kuntz et al., 2013) and tend to act on behalf of the organisation regardless of any potential sacrifice and detrimental effects experienced by themselves as individuals (Hiekkataipale and Lämsä, 2017). And, corruption in an organisation damages the physical interests of the organisation and its members and destroys the organisation's reputation, especially with the risk of public exposure. For these people, it is considered that internal disclosure is the only best way to raise a concern. In addition, people with high organisational identification believe that disclosing

insider information to outsiders can violate the written or unspoken contract (Knoll and Van Dick, 2013; Anvari *et al.*, 2019; Palumbo and Manna, 2019).

Then, it becomes the case when organisational management does not effectively handle the issue raised by internal whistleblowers (Dhamija and Rai, 2018; Yang and Xu, 2020). In this context, individuals who witness fraudulent or corrupt behaviour within their organisation may not choose to blow the whistle internally. The main reason is that they fear retaliation from their employer or organisational members involved in the fraudulent or corrupt behaviour (Casematis and Wortley, 2013; Dungan *et al.*, 2019; Teo and Caspersz, 2011). To keep themselves out of trouble, these individuals would choose not to disclose anything to internal management. According to the current study, these individuals are highly likely to raise concerns to the outsider (external disclosure). Therefore, this study confirms that if the individual believes that the organisation is unlikely to address the concern and is likely to retaliate against the individual who raises it, then an external report may be more effective when the option is available.

## 5. General discussion and conclusion

The current study's findings support the idea that perceptions of ethical climate can encourage the individual's decision to blow the whistle. However, their relationships should not be in a direct way. The rationale is that moral judgment is a factor in forming a behavioural intention. Whistleblowing is about ethical and moral decision-making (Chiu, 2003; Valentine and Godkin, 2019; Zhang *et al.*, 2009). We find that the predictive power of ethical climate on the individual's whistleblowing intentions depends on the mediating roles of PSM, psychological safety and organisational identification. Interestingly, the mediating effects of PSM, psychological safety and organisational identification are extremely acknowledged when individuals have opportunities to choose internal or external disclosures.

These findings contribute to an understanding of the whistleblowing process by providing evidence that concerns the possible impact of individual- and organisational-level variables on the decision to make a disclosure. An initial finding indicates that ethical climate influences government employees' value-oriented motivation (PSM). Based on this, individual behaviour is not just the product of rational, self-interested choices but is also rooted in normative and affective motives within the organisation. Our study supports prior studies claiming that ethical climate can shape individuals' normative beliefs and emotional understandings of the world (Lee *et al.*, 2020; Bangcheng, 2009; Wright *et al.*, 2016). Similar to Perry (1997, 2000), our analysis focuses on the institutional shapers of individual beliefs and behaviour, but we specifically analyse it in the context of the whistleblowing intentions.

When we analysed the effect of PSM on internal or external whistleblowing intentions, we found that it was only positively related to internal whistleblowing intentions. This result was also consistently found in the indirect effect analysis, the relationship between ethical climate and whistleblowing intentions via perceptions of PSM. We discovered that PSM fully mediated the relationship between ethical climate and internal whistleblowing intentions. Aligned to these results, this study validates that employees with high PSM are fully committed to their organisations (Camilleri, 2006; Ritz, 2009; Ritz *et al.*, 2016), and thus, they may desire to preserve the reputation of their organisation by blowing the whistle internally (Zhou *et al.*, 2018). This study also extends the previous research. For instance, research has found that ethical climate had a direct, positive effect on PSM to develop public service values (Miao *et al.*, 2019; Kim, 2018; Schott *et al.*, 2019). This finding, therefore, extends this stream of research by demonstrating that the effect of ethical climate on PSM is subsequently transmitted to whistle-blowing attitudes.

Moreover, our critical theoretical contribution to Perry's work is to extend the understanding of organisations that shape PSM to maintain the organisation's positive reputation. This result is grounded in the collective public service norms (Shim and Faerman, 2017; Paarlberg and Lavigna, 2010). The work-related rules and norms are organisational variables that shape the administrative behaviour of public servants and their basic attitudes in the organisation. In particular, our study has received valid supports from prior studies. They mention that public sector employees' motivation, which is socially constructed by their perceived sense of normative belief or by contextual factors such as organisational norms and institutional rules, leads them to protect the organisation from a potentially damaging situation (Rashman *et al.*, 2009; Wright *et al.*, 2012, 2016). Therefore, individuals with such dispositional factors may feel more responsible for protecting the public's interest and making internal whistle-blowing more likely.

The findings also indicate that ethical climate was positively related to organisational identification. Thus, when management treats employees fairly and punishes unethical behaviour, subordinates will internalise those values (Brown and Treviño, 2006). When we observed the relations between organisational identification and whistleblowing intentions, we found a positive and significant relation to internal whistleblowing intentions. An expected result also emerged in the analysis of indirect effect. The result showed that organisational identification fully mediated the relationship between ethical climate and internal whistleblowing intentions. These results bring a meaning that when the potential reporters recognise the importance of identity with their organisation (Liu *et al.*, 2018), they will internalise organisational ethics. By identification with their organisation, they can get more legitimate roles to blow the whistle internally. These results are in line with a prior study that when issues are raised through internal whistleblowing, Indonesian bureaucrats with high organisational identification believe that potential problems can be dealt with before they cause significant damage to the organisation's reputation or its stakeholders (Nurhidayat and Kusumasari, 2018).

However, when there is a fear of retaliation, employees may consider other avenues to report the internal wrongdoings. In this sense, we tested psychological safety as the discussion of fear of reprisals. The study suggested that psychological safety fully mediated the relationship between ethical climate and external whistleblowing intentions. This result means Indonesian bureaucrats will perceive fewer risks when they have high rather than low psychological safety. In addition, the contribution of this result lies in that we fill the gap between whistleblowing theory and ethical climate theory. The ethical climate could be an indicator of whistleblowing behaviours. Organisational ethical culture influences an employee's reflection process when deciding "to tell or not to tell" organisational wrongdoing. Brown and his colleagues suggested that whistleblowing was a type of planned behaviour that whistleblowers calculated the risk and interests (Brown *et al.*, 2016). We extend the work of Brown *et al.* (2016) by introducing the discussion of both the approaching and avoiding motives of whistleblowing intentions. We examine psychological safety (avoiding being treated as a traitor) and personal identification (approaching a true hero for themselves), which have not been tested in previous empirical studies.

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