






“Determinants of whistleblowing intention: Fraud awareness, person-organization fit, perceived behavioral control, and Jawara Culture in Banten, Indonesia”

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DETERMINANTS OF WHISTLEBLOWING INTENTION: FRAUD AWARENESS, PERSON- ORGANIZATION FIT, PERCEIVED BEHAVIORAL CONTROL, AND JAWARA CULTURE IN BANTEN, INDONESIA

Abstract

This study examines the influence of fraud awareness, person-organization fit, perceived behavioral control, and Jawara culture on whistleblowing intentions regarding fraudulent procurement of goods and services. The sample of this study includes members of the Selection Working Group (Pokja) for the Procurement of Goods and Services at the Regency/City level in Banten Province. Data collection was carried out by distributing questionnaires, either directly or online, from March to May 2025, using the saturated sampling method, resulting in 101 valid responses. The hypotheses were validated using PLS-SEM. The findings showed that fraud awareness ($\beta = 0.531$, $p = 0.000$), person-organization fit ($\beta = 0.259$, $p = 0.000$), perceived behavioral control ($\beta = 0.265$, $p = 0.007$), and Jawara culture ($\beta = 0.228$, $p = 0.000$) positively influenced whistleblowing intentions. Internal factors in the form of fraud awareness, person-organization fit, and perceived behavioral control, in addition to external factors in the form of Jawara culture, positively affect whistleblowing intentions. This paper offers substantial insights into accounting, especially in dealing with whistleblowing intentions regarding fraudulent procurement of goods and services in government organizations of Indonesia. This study implies that local governments need to intensify comprehensive fraud awareness training programs, socialize the organization's vision and mission, and socialize the whistleblowing system to all civil servants. The government can leverage the distinctive values of Jawara culture to encourage whistleblowing among civil servants who handle the procurement of goods and services.

Keywords

fraud awareness, person-organization fit, perceived behavior control, Jawara culture, whistleblowing intentions

JEL Classification

K13, M41, H83

INTRODUCTION

Fraud remains a persistent global issue in both the public and private sectors, with significant financial losses and reputational damage. A report by the Association of Certified Fraud Examiners shows that organizations lose a portion of their revenue each year due to fraud, so prevention and early detection are of paramount importance (ACFE Asia-Pacific Edition, 2022). In this context, whistleblowing is recognized as one of the most effective mechanisms for uncovering fraud early (Near & Miceli, 1995).

However, an individual's whistleblowing decision is not a simple process. The behavior is greatly influenced by how the individual inter-

prets the cause of an event or action, which can be explained through attribution theory. This theory states that individuals tend to attribute the cause of an event to internal or external factors (Heider, 1958). In the context of whistleblowing, this attribution affects whether individuals feel responsible for reporting fraud or choose to remain silent.

In line with this theory, several factors can influence whistleblowing intentions. Fraud awareness reflects the extent to which individuals understand and recognize fraudulent acts as serious violations, which is related to internal attribution. Person-organization fit describes the conformity of an individual's values to the organization, which can reinforce attribution to organizational norms. Meanwhile, perceived behavioral control reflects an individual's perception of his or her ability to report, which relates to the resources and inhibitions related to such actions (Miceli et al., 2008).

Previous studies have tended to examine the determinants of whistleblowing separately, and few have integrated cognitive, organizational, behavioral, and cultural factors within a single theory-based framework, such as attribution theory. In addition, there is still limited attention to potential ethical risks when individuals have high social or emotional abilities but lack a strong moral foundation, which can influence how attribution is formed in fraudulent situations. By focusing on Banten, Indonesia, this study is expected to enrich understanding of the psychological processes underlying whistleblowing decisions within local culture.

1. LITERATURE REVIEW AND HYPOTHESES

This study uses attribution theory as a basic framework in explaining individual behavior. Attribution theory emphasizes that human behavior results from an individual's interpretation of the cause of an event, which can be categorized as internal (originating within the individual) or external (influenced by the environment) (Graham, 2020; Heider, 1958; Weiner, 2009).

Internal factors include motives, intentions, and feelings that cannot be directly observed, but play a vital role in shaping visible behavior (Malle, 2022). Meanwhile, external factors include social pressures, organizational norms, and environmental conditions. Thus, attribution theory provides a comprehensive basis for understanding that individual behavior is the result of an interaction between internal and external factors.

Fraud awareness is a crucial factor in determining the intention to report a violation. This concept refers to an individual's understanding of the risks, forms, and impacts of fraud, and the ability to identify and respond to suspicious actions (Aziz & Othman, 2021; CIMA, 2014). Fraud awareness is not only related to knowledge but also includes educational processes and prevention efforts to minimize the likelihood

of fraud in organizations (Sihombing et al., 2023). Individuals with a high level of awareness tend to better understand the consequences of fraud and know what actions to take when faced with such situations (Shonhadji & Maulidi, 2021). From the perspective of attribution theory, awareness of cheating is an internal factor that drives individuals to view cheating as a serious offense requiring corrective action (Siregar & Tenoyo, 2015). Thus, individuals with a deeper understanding of cheating tend to feel a moral and ethical responsibility to report it.

Person-organization fit refers to the level of alignment between individual values, personalities, and needs and organizational values and culture (Afsar, 2016; Kristof-Brown, 2000). This fit plays a role in shaping employees' positive attitudes and behaviors, including commitment to the organization (Kristof-Brown et al., 2005). Individuals with a high level of fit tend to feel part of the organization and feel responsible for maintaining its integrity. Within the framework of attribution theory, this fit includes internal factors that strengthen the individual's identification of organizational values, thereby increasing the tendency to report fraud (Kyu Wang et al., 2018). However, the suitability of individuals-organizations does not always directly encourage whistleblowing, as individuals still consider personal risks and social consequences of such actions (Wulandari, 2021).

Perceived behavioral control refers to an individual's perception of the level of ease or difficulty in performing a behavior (Ajzen, 1991). Perception itself is a cognitive process in which individuals organize and interpret sensory information to give meaning to their environment (Zhang et al., 2009). In the context of whistleblowing, this concept reflects the extent to which individuals feel capable of reporting violations, considering risks, organizational support, and potential consequences (Sarikhani & Ebrahimi, 2021). Individuals who feel they have no control over situations and the outcomes that may arise are less likely to have whistleblowing intent (Brown et al., 2016). Conversely, a high perception of control – supported by organizational policies, protection of whistleblowers, and management support – can increase an individual's tendency to report fraud (Lee et al., 2021; Mansor et al., 2020; Tudu, 2020). In addition, perceived behavioral control has been shown to affect whistleblowing intentions, including external reporting (Owusu et al., 2020). From the perspective of attribution theory, perceived behavioral control can be understood as a form of internal attribution that reflects an individual's belief in his or her own ability to perform an action (Manstead & van Eekelen, 1998). Thus, the higher an individual's perception of control, the more likely the individual has whistleblowing intention.

Jawara culture is an important element in the social construction of the Banten people, forming the region's collective identity. Epistemologically, the term Jawara refers to individuals who have special abilities, both physically, spiritually, and in terms of charisma, so that they are seen as having more influence in society (Pribadi, 2013). In social practice, the role of Jawara is not only related to physical strength but also as a guardian of order and protector of society, and a mediator in resolving social conflicts (Irfani, 2011). Historically, Jawara was seen as a symbol of courage and determination in upholding the truth and was not only feared but also respected for its contribution to maintaining social stability (Hudaeri, 2017). These values continue to develop, even being integrated in the context of education to instill courage, honesty, and responsibility in the young generation in Banten (Asmawati, 2024). In the literature, cultural factors have been shown to play an important role in shaping whistleblowing intentions (Al-Haidar, 2018; Chwolka & Oelrich, 2020). Cultures with a high level of power distance, for example, tend to influ-

ence negative perceptions of whistleblowing, where whistleblowers are often perceived as traitors, rather than as individuals who uphold moral values (Puni & Anlesinya, 2017; Puni & Hilton, 2020). Cultural differences are also seen across countries, where whistleblowing tendencies differ between communities with different cultural characteristics (Clark et al., 2020). From the perspective of whistleblowing theory, Jawara culture can be considered an external factor influencing whistleblowing intentions. Local culture shapes social norms and individual frames of thinking in assessing an action, including reporting violations. In this context, the value of courage and truth-enforcing contained in Jawara culture has the potential to drive whistleblowing intentions, although it is still influenced by social dynamics such as group loyalty and environmental pressures.

This study aims to examine the influence of fraud awareness, person-organization fit, perceived behavioral control, and Jawara culture on whistleblowing intentions. It expands the application of attribution theory in whistleblowing studies, especially by including the local cultural dimension. The paper also aims to provide empirical evidence from non-Western contexts that are still limited in the literature and practical implications for organizations designing whistleblowing systems that are not only structurally effective but also consider individuals' psychological and cultural aspects. The proposed research hypotheses are as follows:

- H1: *Fraud awareness has a positive effect on whistleblowing intentions.*
- H2: *Person-organization fit has a positive effect on whistleblowing intentions.*
- H3: *Perceived behavioral control has a positive effect on whistleblowing intentions.*
- H4: *Jawara culture has a positive effect on whistleblowing intentions.*

2. METHOD

The research design used in this study is survey-based. This study uses the basis of attribution theory to understand how independent variables consisting of fraud awareness, person-organization fit,

perceived behavioral control, and Jawara culture affect whistleblowing intentions.

The study population is the Selection Working Group (Pokja) for the Procurement of Goods and Services at the Regency/City level in Banten Province. The sample extraction method used in this study is saturated sampling (census). The target population in this study comprises 131 members of the city/district-level procurement working group in Banten Province, in accordance with Government Goods/Services Procurement Policy Institution (n.d.).

Research data were collected through surveys, both manually and electronically via Google Forms. The questionnaires were distributed from March to May 2025. All procedures were carried out in accordance with ethical standards for research involving humans as stated in national and international guidelines. Participation was voluntary with the participant's written consent; data were collected anonymously and kept confidential, and no physical or psychological risks were posed to participants. The data analysis technique is structural equation modeling (SEM).

The construct was measured using an established, validated scale adapted from prior research, thereby ensuring the reliability and validity of the measurements. The study used a 7-point Likert scale, ranging from (1) "strongly disagree" to (7) "strongly agree." The fraud awareness variable was measured based on instruments adapted from Presidential Regulation Number 16 of 2018 concerning the Procurement of Government Goods/Services (Republic of Indonesia, 2018), Shonhadji and Maulidi (2021), and Periansya et al. (2023), using 10 statements. The person-organization fit variable was measured based on instruments adapted from Afsar (2016) and Kyu Wang et al. (2018), using six statements. The perceived behavioral control (PBC) variables were measured using instruments adapted from Brown et al. (2016), Lee et al. (2021), Mansor et al. (2020), Sarikhani and Ebrahimi (2021), and Tudu (2020), with seven statements. The variables of Jawara cultural value (JW) were measured using an instrument adapted from Hwang et al. (2009), consisting of 10 statements. A complete description of the measurement items in this study is presented in Appendix A.

3. RESULTS

Table 1 shows the demographic characteristics of the respondents included in this study. A total of 101 respondents participated in this study, all of whom were civil servants. The demographic profile includes gender, age, education level, length of work experience, tenure in the current position, length of residence in Banten Province, ethnicity, and religion. These characteristics provide an overview of the respondents' background and help contextualize the findings of the study.

Table 1. Demographic

Profiles	Frequency	Percentage (%)
Gender		
Male	77	76.24%
Female	24	23.76%
Age		
21–30	6	5.94%
31–40	33	32.67%
41–50	51	50.50%
>51	11	10.89%
Education		
Diploma/Bachelor	58	57.43%
Master	43	42.57%
Length of work		
1–10 year	19	5.94%
11–20 year	53	52.48%
21–30 year	28	27.72%
>30 year	1	0.99%
Length of Current Position		
1 to less than 5 years	44	43.56%
5 to less than 10 years	49	48.51%
10 to less than 15 years	5	4.95%
More than 15 years	3	2.97%
Length of Residence in Banten		
1 to less than 10 years	2	1.98%
10 to less than 20 years	31	30.69%
20 to less than 30 years	39	38.61%
30 to less than 40 years	10	9.90%
40 to less than 50 years	18	17.82%
More than 50 years	1	0.10%
Type of Job		
Civil Servant	101	100%
Ethnicity		
Badui	1	0.99%
Betawi	14	13.86%
Jawa	18	17.82%
Sunda	62	61.39%
Minang	1	0.99%
Other	5	4.95%
Religion		
Muslim	95	94.06%
Christian	4	3.96%
Catholic	2	0.02%

Table 2. Measurement model results

Items	Loading Factor	Cronbach's Alpha	AVE
Whistleblowing Intentions			
IWB1	0.928	0.978	0.794
IWB2	0.913		
IWB3	0.909		
IWB4	0.898		
IWB5	0.846		
IWB6	0.902		
IWB7	0.902		
IWB8	0.864		
IWB9	0.901		
IWB10	0.879		
IWB11	0.877		
IWB12	0.869		
IWB13	0.893		
Fraud Awareness			
FA1	0.880	0.964	0.757
FA2	0.866		
FA3	0.895		
FA4	0.881		
FA5	0.859		
FA6	0.857		
FA7	0.879		
FA8	0.861		
FA9	0.868		
FA10	0.855		
Person-Organization Fit			
POF1	0.881	0.938	0.764
POF2	0.879		
POF3	0.887		
POF4	0.857		
POF5	0.857		
POF6	0.882		
Perceived Behavioral Control			
PBC1	0.776	0.919	0.658
PBC2	0.879		
PBC3	0.866		
PBC4	0.756		
PBC5	0.797		
PBC6	0.818		
PBC7	0.778		
Jawara Culture			
BJW1	0.862	0.960	0.735
BJW2	0.835		
BJW3	0.866		
BJW4	0.839		
BJW5	0.838		
BJW6	0.865		
BJW7	0.887		
BJW8	0.856		
BJW9	0.880		
BJW10	0.843		

Note: Information: Rule of thumb ≥ 0.7 .

Table 2 shows the outer loading values, which should be > 0.7 , the Composite Reliability value should be above 0.7, and the Average Extracted Variance (AVE) should be greater than 0.5 (Hair et al., 2014). The outer loadings exceed 0.7, while Composite Reliability and Cronbach's Alpha values are above 0.7, indicating strong internal consistency. Additionally, AVE values greater than 0.5 confirm adequate convergent validity, suggesting that the measurement model is acceptable for further analysis.

Table 3 presents the results of the discriminant validity test using the Fornell-Larcker criterion. The results indicate that the square root of the Average Variance Extracted (AVE) for each construct is higher than the correlations with constructs in the corresponding rows and columns. Specifically, whistleblowing intention (IWB) shows a square root of AVE value of 0.891, which is higher than its correlations with other constructs, such as fraud awareness (0.831) and person-organization fit (0.685). A similar pattern is observed for the other constructs, including Jawara culture (0.857), fraud awareness (0.870), perceived behavioral control (0.811), and person-organization fit (0.874), all of which demonstrate square root of AVE values exceeding their inter-construct correlations. These findings indicate that each construct has adequate discriminant validity and is empirically distinct from the others. Therefore, all constructs meet the discriminant validity requirement.

Table 4 presents the results of the collinearity test using the Variance Inflation Factor (VIF). The findings indicate that all VIF values are below the critical threshold of 5. This result suggests that there is no significant multicollinearity among the indicators, meaning that each indicator contributes independently to its respective latent construct. In other words, the indicators do not exhibit excessive correlation with one another. Therefore, the absence of multicollinearity supports the stability and validity of the estimated indicator weights in the PLS-SEM model. These findings confirm that the measurement model is adequate and suitable for further structural analysis.

Table 3. Discriminant validity test

Construct	BJW	FA	IWB	PBC	POF	Conclusion
Jawara Culture (BJW)	0.857					Valid
Fraud Awareness (FA)	0.551	0.870				Valid
Whistleblowing Intentions (IWB)	0.671	0.831	0.891			Valid
Perceived Behavioral Control (PBC)	0.153	0.131	0.411	0.811		Valid
Person-Organization Fit (POF)	0.425	0.540	0.685	0.159	0.874	Valid

Table 4. Collinearity statistics (VIF)

No.	Indicator	VIF	No.	Indicator	VIF
1	FA1	3.907	17	PBC1	3.003
2	FA2	3.420	18	PBC2	3.015
3	FA3	4.826	19	PBC3	2.840
4	FA4	3.843	20	PBC4	2.368
5	FA5	3.407	21	PBC5	2.607
6	FA6	3.211	22	PBC6	2.670
7	FA7	3.884	23	PBC7	2.459
8	FA8	3.497	24	BJW1	3.288
9	FA9	3.823	25	BJW2	2.911
10	FA10	3.327	26	BJW3	3.541
11	POF1	3.187	27	BJW4	2.968
12	POF2	3.102	28	BJW5	3.079
13	POF3	3.379	29	BJW6	3.437
14	POF4	2.942	30	BJW7	4.022
15	POF5	2.662	31	BJW8	3.394
16	POF6	3.205	32	BJW9	3.915
			33	BJW10	3.024

Note: BJW = Jawara Culture; FA = Fraud Awareness; IWB = Whistleblowing Intentions; PBC = Perceived Behavioral Control; POF = Person-Organization Fit.

Table 5. R-Squared

Variable	R-Squared	Adjusted R-Squared
Whistleblowing Intention (IWB)	0.880	0.875

Note: Description: according to Hair et al. (2014), the model can be strong (0.75), moderate (0.50), or weak (0.25).

Table 6. Goodness of fit

	Saturated Model	Estimated Model	Rule of thumb
SRMR	0.078	0.078	≤ 0.8

Table 7. Hypothesis testing

No.	Hypothesis	Original Sample (O)	p-value	Conclusion
1	FA → IWB	0.531	0.000	Supported
2	POF → IWB	0.259	0.000	Supported
3	PBC → IWB	0.265	0.007	Supported
4	BJW → IWB	0.228	0.000	Supported

Note: BJW = Jawara Culture; FA = Fraud Awareness; IWB = Whistleblowing Intentions; PBC = Perceived Behavioral Control; POF = Person-Organization Fit.

Table 5 shows that the R-squared value for whistleblowing intention (IWB) is 0.880, indicating that 88% of its variance is explained by the independent variables. This value is classified as strong (Hair et al., 2014). The Adjusted R-squared of 0.875 confirms that the model remains robust and well-fitted.

Table 6 shows that the SRMR values for both the saturated and estimated models are 0.078. Since this value is below the threshold of 0.08 (Henseler et al., 2014), it indicates that the model demonstrates a good fit with the data.

The paper examined the statistical significance of the relationship between constructs based on the results of bootstrapping in SmartPLS. The *t*-statistics or *p*-value is used to determine whether the null hypothesis is rejected or supported. The results presented in Table 7 support H1, H2, H3, and H4. Fraud awareness ($\beta = 0.531, p = 0.000$), person-organization fit ($\beta = 0.259, p = 0.000$), perceived behavioral control ($\beta = 0.265, p = 0.000$), and Jawara culture ($\beta = 0.228, p = 0.000$) had a positive effect on whistleblowing intentions. All independent variables have a positive and statistically significant effect on whistleblowing intention, with fraud awareness emerging as the strongest predictor.

4. DISCUSSION

This study substantiates that fraud awareness has a positive influence on whistleblowing intentions. The results are consistent with several previous studies showing that fraud awareness has a significant positive effect on the effectiveness of fraud prevention and detection systems in the public and corporate sectors (Aziz & Othman, 2021; Mandal & Amilan, 2023). Fraud awareness positively affects the integrity system and mediates the relationship between risk management and organizational integrity (Sihombing et al., 2023), with organizational integrity reflected in whistleblowing. Theoretically, this evidence can be explained through attribution theory (Heider, 1958); the findings show that fraud awareness is an internal factor that positively affects whistleblowing intentions. Whistleblowing intentions in individuals are caused by internal attribution in the form of fraud awareness. Indications of fraud in the procurement of goods and services can be in the form of the potential use of false/false documents or information by participants, conspiracy between participants in

the pricing of bids, corrupt practices, collusion, and/or nepotism in the selection of providers, if any participant resigns for reasons that are not acceptable to the Election Working Group/Procurement Agent, or some participants are selected but refuse to sign catalog contracts for no apparent reason. These aspects affect an individual's intention to report fraud.

This study provides empirical evidence that person-organization fit positively affects whistleblowing intentions. This is in line with previous research showing that person-organization fit has a positive effect on employee commitment, prosocial behavior, helpful behavior, and work engagement (Naz et al., 2020; Pattnaik et al., 2023; Vila-Vázquez et al., 2023). Individuals who feel aligned with the organization's values show high loyalty and moral connectedness, so they are more motivated to take actions that support the organization's sustainability, including reporting fraud.

The results reinforce attribution theory, which holds that a person's behavior is influenced by the interpretation of the cause of an event. Individuals with adequate person-organizational fit will make internal attributions, i.e., see themselves as part of the responsibility for the continuity and interests of the organization. The person-organization fit fosters a sense of ownership and personal responsibility, so that the intention of whistleblowing arises in the individual. In this study, members of the Selection Working Group (Pokja) for the procurement of government goods and services have personalities, characteristics, values, and goals that are in line with the government. If, in the practice of procurement of government goods and services, there are indications of fraud, Pokja members have the intention of whistleblowing through the available channels. This is done because employees feel that if they can prevent or expose fraud, their procurement of goods and services contributes to the organization.

This study substantiates that perceived behavioral control has a positive influence on whistleblowing intentions. This suggests that an individual's perception of the ability to conduct whistleblowing, considering the associated barriers or ease, directly contributes to the formation of whistleblowing intentions. These findings are in line with several previous studies on perceived behavioral control and whistleblowing intentions (Afsar et al., 2015; Brown et al.,

2016; Lee et al., 2021; Mansor et al., 2021; Sarikhani & Ebrahimi, 2021; Tudu, 2020). The results of this study support Heider's (1958) theory of attribution, which emphasizes that individual behavior is influenced by how a person interprets the causes behind his or her actions. Individuals with sufficient behavioral control tend to attribute their ability to disclose fraud to internal factors. In this study, whistleblowing intentions arise when individuals feel that the action is within their control and can produce the expected outcome. Whistleblowing on fraudulent procurement of government goods and services is not easy. Ethical dilemmas will be faced by employees who intend to report fraud; however, these intentions can be dismissed if employees feel they lack the convenience, resource support, and ability to report fraud, thereby reducing whistleblowing intentions. Employees tend to attribute whistleblowing to internal factors that are within their control, such as ability, procedural knowledge, and personal readiness. When employees judge that the reporting process can be done easily, the perception of obstacles becomes lower and confidence in the success of the action increases.

This study provides evidence that Jawara culture influences whistleblowing intentions. Jawara can shape an individual's intention to report cheating. This paper shows that local culture influences whistleblowing intentions. Jawara culture, as one of the local wisdoms of Banten, Indonesia, also contributes to the practice of heroic values (Laura & Waluyo, 2019). From the perspective of attribution theory, Jawara culture is an external factor that shapes individual intentions. This culture, inherent in the character of the people of Banten, instills a moral spirit that supports individuals to act honestly and protect the public interest (Irfani, 2011). In public organizations in Banten, fraud in the procurement of goods and services can be prevented and detected with Jawara culture. It gives moral meaning and social identity to whistleblowing (Hidayat et al., 2022). A person's heroic attitude can be enhanced by reporting cheating they are aware of. These results confirm the importance of strengthening the local cultural dimension that supports the moral courage of employees to prevent fraudulent procurement of goods and services.

CONCLUSION

This study examines the influence of fraud awareness, person-organization fit, perceived behavioral control, and Jawara culture on whistleblowing intentions in the context of fraudulent procurement of goods and services in Indonesia. The findings reveal that all variables have a positive and significant effect on whistleblowing intention, indicating that both internal factors (fraud awareness, person-organization fit, and perceived behavioral control) and external factors (Jawara culture) play an important role in shaping individuals' intention to report wrongdoing.

From a theoretical perspective, this study contributes to attribution theory by demonstrating that whistleblowing intention is shaped by the interaction between internal and external attributions. In particular, the inclusion of Jawara culture as a local culture variable provides a novel contribution by highlighting the role of cultural values (such as courage and moral responsibility) in encouraging whistleblowing behavior.

Practically, the findings suggest that governments and organizations should strengthen fraud awareness through continuous training, promote value alignment to enhance person-organization fit, and create supportive environments that increase individuals' perceived behavioral control. In regions with strong local cultures, such as Banten, integrating cultural values like courage and integrity into organizational communication strategies may further encourage whistleblowing practices.

However, this study has several limitations. First, it focuses on procurement of working groups within local government in Banten, which may limit generalizability. Second, the model does not fully capture the complexity of whistleblowing behavior. Future research is recommended to involve broader and more diverse samples, as well as to adopt mixed-method approaches to gain deeper insights into the interaction between cultural, organizational, and psychological factors in whistleblowing.

AUTHOR CONTRIBUTIONS

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APPENDIX A

Table A1. Measurement items

Statements	Source(s)
Whistleblowing Intentions	
I intend to report fraudulent procurement of goods and services.	Brown et al. (2016), Mansor et al. (2021), Namazi et al. (2023), Sarikhani and Ebrahimi (2021), and Yang and Xu (2020)
I will report fraudulent procurement activities of goods and services.	
I am willing to report fraudulent procurement of goods and services.	
I plan to report fraudulent procurement of goods and services.	
I believe that reporting fraud in the procurement of goods and services is the right thing to do and needs to be done.	
I believe that reporting dishonest procurement practices of goods and services is a responsible act as an employee.	
I will report the fraudulent procurement of goods and services to my direct supervisor.	
I will report the fraudulent procurement of goods and services to the top management in the organization.	
I feel more comfortable reporting alleged fraud in the procurement of goods and services through a reporting mechanism outside the organization's official channels.	
I will report fraudulent procurement of goods and services using internal procedures.	
Instead of internal channels, I prefer to report fraudulent procurement of goods and services through channels outside the organization.	
I will report the procurement of goods and services to authorities outside the organization.	
If I become aware of any fraud in the procurement of goods and services, I will consider disclosing it to the public.	
Fraud Awareness	
I am able to recognize the potential use of false documents or information by participants in the procurement process of goods and services.	Republic of Indonesia (2018), Shonhadji and Maulidi (2021), and Periansya et al. (2023)
I am confident that I will be able to identify any conspiracy between participants in regulating the bid price.	
I am confident that I will be able to identify the existence of corruption, collusion, and/or nepotism practices in the selection of providers.	
I feel that there is something unnatural if there are participants who resign for reasons that are not acceptable to the Election Working Group/Procurement Agent.	
I am confident that I will be able to identify the existence of corruption, collusion, and/or nepotism practices in the selection of providers.	
I have sufficient knowledge of the various forms of fraudulent procurement of goods and services and am able to identify the initial indications.	
I am able to recognize signs or indications of potential fraud in documents or the procurement process of goods and services.	
I am proactive in detecting and preventing fraudulent procurement of goods and services.	
I increase the perception of fraud detection in the procurement of goods and services so that perpetrators think twice before committing fraud.	
I create and maintain a culture of honesty and high ethics in the organization.	
Person-Organization Fit	
My personality matches the image of my current organization.	Afsar (2016) and Kyu Wang et al. (2018)
My career needs correspond to the availability of organizational resources.	
My characteristics correspond to the characteristics of the organization.	
My values align with my current organizational values.	
My goals are very similar to my organization's goals.	
I feel accepted and appreciated by my colleagues and superiors in this organization.	
Perceived Behavioral Control	
I find it easy to report misconduct in this organization if I know about it.	Brown et al. (2016), Lee et al. (2021), Mansor et al. (2020), Sarikhani and Ebrahimi (2021), Tudu (2020)
I can report violations without worrying that reports of fraudulent procurement of goods and services will make life more difficult.	
I have relevant resources to report fraudulent procurement of goods and services.	
The decision to report fraudulent procurement of goods and services is entirely in my hands.	
I believe that I can report fraudulent procurement of goods and services.	
I am confident that I can report fraudulent procurement of goods and services.	
For me, reporting fraudulent procurement of goods and services is an easy thing to do.	

Table A1 (cont.). Measurement items

Statements	Source(s)
Jawara Culture	
I feel comfortable with the values of Jawara culture applied by employees/members of the organization.	Hwang et al. (2009)
Currently, I feel that the cultural values of Jawara have been abused in Banten.	
I generally accept the implementation of Jawara cultural values in Banten.	
In my opinion, the cultural values of Jawara affect a person's success in reporting fraud in the procurement of goods and services.	
In my opinion, the cultural values of Jawara do not affect the success in reporting fraud in the procurement of goods and services.	
In my opinion, Jawara's cultural values influence social justice.	
In my opinion, the application of Jawara's cultural values can be used to eradicate fraud in the procurement of goods and services.	
If I apply the cultural values of Jawara, I feel more comfortable reporting fraud in the procurement of goods and services.	
If I apply the cultural values of Jawara, I will most likely be more willing to report fraud in the procurement of goods and services.	
The professional code of ethics for the procurement of goods and services must provide guidance on the application of Jawara cultural values in the practice of procurement of goods and services.	