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DEVELOPMENT OF AN INTERNAL AUDITORS' WHISTLEBLOWING MODEL AT REGIONAL INSPECTORATES ACROSS THE PROVINCE OF BANGKA BELITUNG ISLANDS, WITH SOCIAL INFLUENCE AS A MODERATOR

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ABSTRACT
This study aims to develop an effective whistleblowing model for internal auditors at regional inspectorates across the Province of Bangka Belitung Islands. The development of the whistleblowing model is based on the Theory of Planned Behavior, with social influence serving as a moderating variable. Social influence is measured through the dimensions of conformity, compliance, and obedience. The study involved 227 auditors and Regional Government Administration Supervisors (P2UD). Data were collected using Google Forms and analyzed using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method to test the hypothesized relationships between variables. The results show that attitude towards behavior has a positive and significant effect on whistleblowing intention. Subjective norms also have a positive and significant effect on whistleblowing intention, as does perceived behavioral control. Whistleblowing intention has a positive and significant effect on whistleblowing behavior. Whistleblowing intention mediates the effects of attitude towards behavior, subjective norms, and perceived behavioral control on whistleblowing behavior. The dimensions of conformity, compliance, and obedience significantly manifest the construct of social influence. Social influence has a direct positive and significant effect on whistleblowing behavior. However, social influence does not significantly moderate the effect of whistleblowing intention on whistleblowing behavior

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1. INTRODUCTION

In government settings, internal auditors play a crucial role in ensuring accountability, transparency, and institutional integrity to achieve good government governance. A key aspect of their responsibilities is detecting and reporting corruption, abuse of power, or other legal violations that may occur within organizations. This reporting process, known as whistleblowing, is an essential element in combating corruption and protecting public interests.

Although the importance of whistleblowing is widely recognized, whistleblowing behavior does not always emerge spontaneously among internal auditors. Numerous factors influence their decision to report violations, and one factor that has drawn the attention of researchers is social influence. Social influence refers to an individual's ability to be affected by norms, values, and social expectations within their environment. In the context of government internal audits, social influence can stem from colleagues, supervisors, or the overall organizational culture.

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Fraud remains a prevalent issue in Indonesia, affecting not only the government sector but also businesses and the general public. Weak institutions and dishonest officials contribute to the widespread nature of this problem (Ali et al., 2023). The negative impact of fraud on society cannot be overlooked, as it erodes trust in leadership and undermines the efficient use of resources for public services and constituents. Additionally, fraud in Indonesia often involves budget misuse, embezzlement, fictitious reporting, fraudulent activities/projects, and collusion between officials and private entities.

Indonesia's Corruption Perception Index (CPI) for 2022 experienced a four-point decline, falling to 34, as reported by Transparency International Indonesia (TII). This marked a decrease from a score of 38 in 2021. Consequently, Indonesia's global ranking also dropped, now standing at 110th out of 180 surveyed countries, representing a 14-place decline compared to 2021, when Indonesia was ranked 96th. The Corruption Perception Index (CPI) serves as a measure to evaluate public perceptions of corruption levels within a country.

According to the 2023 Indonesia Corruption Watch (ICW) report, the **2022 Corruption Trends** data reveals that 579 corruption cases were handled by law enforcement agencies in Indonesia. A total of **1,396 individuals from various professional backgrounds** were identified as suspects. The potential financial losses to the state uncovered by law enforcement were estimated at **approximately IDR 42.747 trillion**, with bribery and gratuity values estimated at **around IDR 693 billion**, extortion or illegal levies at **approximately IDR 11.9 billion**, and money laundering at **about IDR 955 billion**.

The findings of corruption methods mapping can be observed in the following table:

Table 1: Results of Corruption Modus Mapping (in Billion Rupiah)

No	Modus	Cases	Stae Loss	Bribery & Extortion	Money Laundering
1	Budget Misappropriation	303	17.857,397	49,274	724,280
2	Fictitious Activities/Projects	91	543,896	-	-
3	Mark Up	59	879,376	-	224,700
4	Fictitious Reports	51	108,212	-	-
5	Illegal Levies	24	1,758	17,544	7,000
6	Influence Trading	19	18.424,335	508,784	-
7	Skimming/Cutting	18	22,270	2,582	7,000
8	Issuance of Illegal Permits	22	4.910,300	127,097	-
9	Witness Manipulation		-	-	-
	TOTAL		**42.747,547**	**705,282**	**955,980**

Sources : ICW, 2023

Based on the Summary of Semester Audit Results (IHSP) conducted by the Audit Board of the Republic of Indonesia (BPK) on the Regional Government Financial Reports (LKPD) from 2018 to 2022, the data is presented as follows:

Table 2: Summary of Semester Audit Results (IHSP) BPK 2018-2022

No	Description	2018	2019	2020	2021	2022
1	Number of Audited FS	542	541	541	541	542
2	Audit Findings	7.398	6.160	6.809	6.965	7.661
3	Recommendation Given	20.783	16.861	18.922	18.949	21.909

4	Issues Identified	12.117	10.499	11.662	11.910	12.855
5	Weakness in Internal Control System (SPI)	5.858	5.175	5.367	5.366	5.628
6	Non-compliance with regulations	6.259	5.324	6.295	6.544	7.227
7	Losses and Potential Losses	2,19 T	1,52 T	2,07 T	2,35 T	3,07 T

Source: Data from IHPS BPK on LKPD for 2018-2022 (processed data).

Corruption is one of the primary obstacles significantly impacting the development process and economic growth in various regions of Indonesia, including the Bangka Belitung Islands Province. Based on data from the Pangkalpinang District Court from 2018 to 2023, it has been revealed that various corruption cases involving actors from both government and private sectors have caused substantial losses to state finances. The issue of corruption in the Bangka Belitung Islands Province is further illustrated in the table below:

Table 3: State Financial Losses Due to Corruption Cases in 2018–2023

No	Year	Case	State Loss Amount	Status
1.	2018	19	7.038.343.948,00	Verdict
2.	2019	20	7.873.412.251,31	Verdict
3.	2020	8	9.535.519.262,00	Verdict
4.	2021	40	78.128.075.425,74	Verdict
5.	2022	31	6.047.509.407,62	Verdict
6	2023	41	27.030.129.530,71	Verdict

Source: https://sipp.pn-pangkalpinang.go.id/.

To address this issue, it is crucial for the government to strengthen institutions and ensure transparency in financial management (Wibisono, 2023). Implementing an effective internal control system is key to preventing and detecting fraud. Additionally, improving regulations and implementing comprehensive Standard Operating Procedures (SOPs) can help enhance internal control mechanisms (Zulvina, 2022). By addressing these weaknesses and raising awareness among employees about the dangers of fraud, organizations can foster a culture of integrity and transparency (Ali et al., 2023).

This approach will not only safeguard organizational assets and reputation but also contribute to Indonesia's overall development and growth (Setyaningsih & Nengzih, 2020). Fraud prevention in Indonesia requires a holistic approach that involves strengthening institutions, promoting transparency, and implementing effective internal control systems. By taking these measures, Indonesia can work towards reducing fraud and creating a safer and more trustworthy environment for businesses and individuals (Murtanto et al., 2022).

Financial statement fraud may also be influenced by the nature of the industry, as certain industries may have greater opportunities and incentives to engage in fraudulent practices (Sari & Kamayanti, 2021). In the context of the role and function of internal control within public organizations, ensuring that every part of the organization operates with effective internal controls is critically important. One form of internal control in organizations is internal audits conducted by internal auditors of the Government Internal Supervisory Apparatus (APIP). The internal auditors of APIP play a key role in performing internal audits within organizations.

Internal control within government organizations is governed by Government Regulation (PP) Number 60 of 2008, which outlines the Government Internal Control System (SPIP) as a function of internal government supervision. PP Number 60 of 2008 stipulates that there are two government agencies responsible for internal government auditing: the Inspectorate and the Financial and Development Supervisory Agency (BPKP), collectively referred to as the Government Internal Supervisory Apparatus (APIP). APIP within inspection agencies consists of auditors and P2UPD (Supervisors of Regional Government Affairs Administration). The mandate of APIP is to

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supervise governmental affairs in accordance with Article 24, paragraph (1) of Government Regulation Number 79 of 2005. Therefore, the Inspectorate is considered the front line in enhancing accountability and transparency in local government administration.

Whistleblowing enables government auditors to expose and report violations, such as corruption, collusion, and nepotism, which are prevalent in the public sector (Putri et al., 2022). The role of internal auditors within the Government Internal Supervisory Apparatus (APIP) as whistleblowers is crucial in ensuring transparency and accountability in the public sector (Habbe et al., 2019). Consequently, they play a vital role in reporting financial mismanagement, fraud, or corruption uncovered during audits, regardless of potential consequences. Their function as whistleblowers goes beyond their role as auditors, as they are responsible for upholding good governance principles and protecting the public interest (Vinancia et al., 2019).

Research Objectives:

1. To analyze the attitude of the Government Internal Supervisory Apparatus (APIP) towards whistleblowing and its positive influence on the intention to blow the whistle.
2. To describe, and analyze the subjective norm of the Government Internal Supervisory Apparatus (APIP) and its positive influence on the intention to blow the whistle.
3. To describe, and analyze the perceived behavioral control of the Government Internal Supervisory Apparatus (APIP) and its positive influence on the intention to blow the whistle.
4. To describe, and analyze the intention to report violations (Whistleblowing Intention) and its positive influence on whistleblowing behavior.
5. To describe, and analyze whether the intention to report violations mediates the effect of attitude towards behavior, subjective norms, and perceived behavioral control on whistleblowing behavior.
6. To describe, and analyze how conformity, compliance, and obedience manifest social influence.
7. To describe, and analyze how social influence moderates the relationship between the intention to report violations (Whistleblowing Intention) and whistleblowing behavior.

2. METHODS

The research population consists of all Government Internal Supervisory Apparatus (APIP) at inspection agencies, including auditors and P2UPD (Supervisors of Regional Government Affairs Administration) in the Bangka Belitung Islands Province. The population in this study includes auditors and P2UPD from the 8 districts/cities within the Provincial Government of Bangka Belitung Islands.

No	Province/ Regency	Auditor	P2UPD	Total
1	Provinsi KepulauanBangka Belitung	41	18	59
2	Kota Pangkalpinang	38	9	47
3	Kabupaten Bangka	11	8	19
4	Kabupaten Bangka Tengah	10	4	14
5	Kabupaten Bangka Barat	18	3	21
6	Kabupaten Bangka Selatan	7	4	11
7	Kabupaten Belitung	20	7	27
8	Kabupaten Belitung Timur	34	8	42
	Total	179	61	240

This study uses the saturated sampling technique (census sampling), which involves including the entire population that meets the research criteria as respondents (Sekaran & Bougie, 2016). The method used for data analysis and hypothesis testing in this study is the Structural Equation Modeling – Partial Least Square (SEM-PLS) approach. The purpose of PLS is to predict the effect of the variable X on the variable Y, explaining the theoretical relationship between the two variables (Fauziah & Titisari, 2020). PLS-SEM analysis typically consists of two sub-models: the measurement model (also called the outer model) and the structural model (also called the inner model) (Hair et al., 2021). The measurement model or outer model shows how manifest variables or observed variables represent latent variables to be measured, while the structural model or inner model shows the strength of the estimations between latent variables or constructs.

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In this study, to achieve the desired results, appropriate methods and techniques for data analysis are required. The testing in this research is conducted using the Partial Least Square (PLS) approach with the SmartPLS 3.27 application. According to Ghozali (2006), PLS is an alternative approach to covariance-based SEM, shifting to a variance-based approach. PLS is a powerful analysis method because it is not based on many assumptions and is a predictive model. There are eight latent variables (variables that cannot be directly observed) (Hair, 2017) in the model of this research, as detailed below:

a. Three exogenous latent variables, which are constructs that explain other variables (Hair et al., 2017) or variables that are not predicted by other variables. These three variables are: attitude, subjective norm, and perceived behavioral control.
b. Two endogenous latent variables, which are constructs explained in the model or constructs predicted by one or more other constructs. These two variables are: whistleblowing intention and whistleblowing behavior.
c. Three moderating variables, which are constructs representing social influence (conformity, compliance, and obedience).

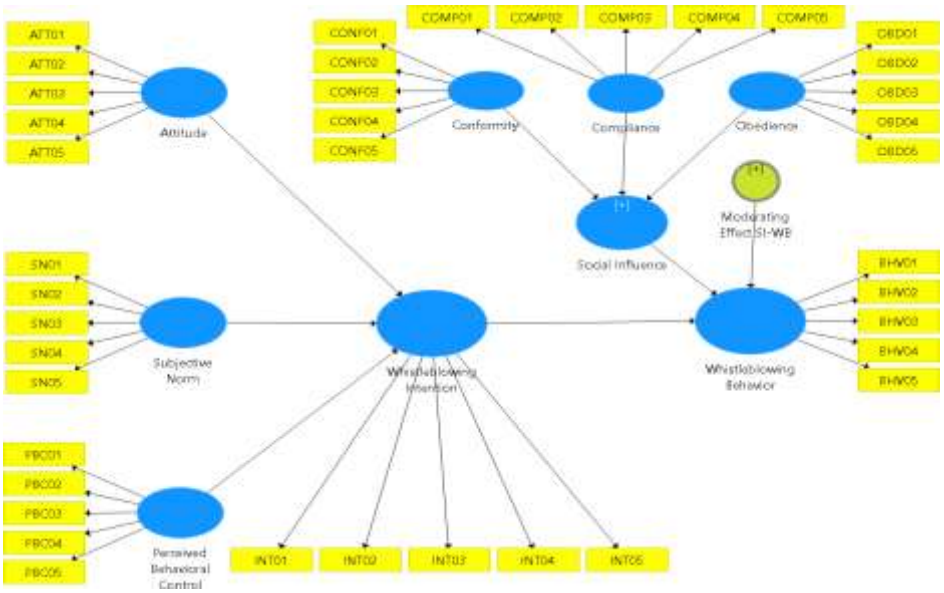

Figure 1: Structural Model – Whistleblowing Behavior of Internal Government Supervisory Apparatus in Bangka Belitung Province

This research is spread across various districts, cities, and the province of Bangka Belitung with the following breakdown of respondents: **Bangka Regency**: 18 respondents (7.9%); **West Bangka Regency:** 20 respondents (8.8%); **South Bangka Regency:** 12 respondents (5.3%); **Central Bangka Regency**: 14 respondents (6.2%); **Belitung Regency**: 21 respondents (9.3%); **East Belitung Regency**: 40 respondents (17.6%); **Pangkalpinang City**: 47 respondents (20.7%) **Bangka Belitung Province**: 55 respondents (24.2%)

From this data, it is clear that the majority of respondents come from **Bangka Belitung Province** with 55 respondents (24.2%), followed by **Pangkalpinang City** with 47 respondents (20.7%) and **East Belitung Regency** with 40 respondents (17.6%). Other regions, such as **Bangka Regency, West Bangka Regency, South Bangka Regency,** and **Central Bangka Regency**, have fewer respondents, each contributing under 10%.

This distribution indicates that the study includes respondents from various work areas within Bangka Belitung Province, with the largest involvement from the provincial level and **Pangkal Pinang City.** This provides good geographic variation in analyzing the **whistleblowing behavior** of auditors across different work regions.

3. RESEARCH RESULTS

The inner model testing includes significance tests for direct effects, tests for indirect effects, and measurements of the influence of each exogenous variable on the endogenous variable. All of these tests will be used to test the research hypotheses.

1. **Direct Effect Testing**

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The significance test for direct effects is used to examine the influence of exogenous variables on endogenous variables. In relation to the research hypothesis, which is a one-way hypothesis, the null hypothesis (Ho) is rejected, and it is concluded that the exogenous variable has a significant effect on the endogenous variable if the P-value < 0.05 and the t-statistic > 1.96. The significance test results also provide information about the direction of the relationship between the exogenous variable and the endogenous variable. The direction of the relationship can be determined from the original sample values for each relationship. If the relationship direction is positive, the influence of the exogenous variable on the endogenous variable is positive (in the same direction), while if the original sample is negative, the relationship direction is negative (in the opposite direction). Below are the results of the model estimation in this study:

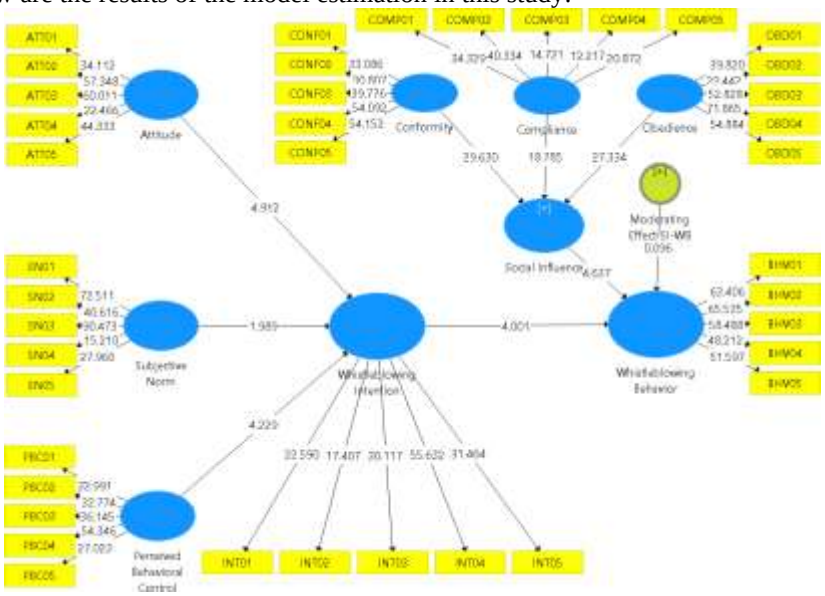

Figure 2. Structural Model Estimation Testing with Bootstrapping Technique

Based on the results of the PLS model estimation with the bootstrap technique above, the T-statistics for the outer loading factor of the indicators for all constructs are shown in the table below.

Table 4. T-Statistics for Outer Loading Factors for All Constructs

	Original Sample (O)	Sample Mean (M)	Std. Dev (STDEV)	T Statistics (|O/STDEV|)	P Values
ATT01 <- Attitude	0.880	0.881	0.025	35.820	0.000
ATT02 <- Attitude	0.907	0.906	0.016	55.191	0.000
ATT03 <- Attitude	0.908	0.907	0.016	55.192	0.000
ATT04 <- Attitude	0.843	0.841	0.037	22.757	0.000
ATT05 <- Attitude	0.889	0.888	0.019	45.817	0.000
SN01 <- Subjective Norm	0.915	0.913	0.013	72.334	0.000
SN02 <- Subjective Norm	0.860	0.860	0.021	40.416	0.000
SN03 <- Subjective Norm	0.921	0.920	0.011	87.199	0.000
SN04 <- Subjective Norm	0.701	0.702	0.048	14.726	0.000
SN05 <- Subjective Norm	0.815	0.812	0.031	26.709	0.000
PBC01 <- Perceived Behavioral Control	0.843	0.846	0.025	33.298	0.000
PBC02 <- Perceived Behavioral Control	0.874	0.872	0.025	34.848	0.000
PBC03 <- Perceived Behavioral Control	0.851	0.850	0.024	35.362	0.000
PBC04 <- Perceived Behavioral Control	0.906	0.905	0.015	59.298	0.000
PBC05 <- Perceived	0.841	0.839	0.030	27.848	0.000

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Behavioral Control					
BHV01 <- Whistleblowing Behavior	0.918	0.917	0.016	56.423	0.000
BHV02 <- Whistleblowing Behavior	0.925	0.925	0.014	67.647	0.000
BHV03 <- Whistleblowing Behavior	0.936	0.936	0.016	60.056	0.000
BHV04 <- Whistleblowing Behavior	0.881	0.879	0.020	43.680	0.000
BHV05 <- Whistleblowing Behavior	0.907	0.906	0.019	47.935	0.000
INT01 <- Whistleblowing Intention	0.824	0.824	0.035	23.509	0.000
INT02 <- Whistleblowing Intention	0.756	0.752	0.045	16.851	0.000
INT03 <- Whistleblowing Intention	0.838	0.836	0.029	29.321	0.000
INT04 <- Whistleblowing Intention	0.879	0.880	0.017	51.420	0.000
INT05 <- Whistleblowing Intention	0.826	0.828	0.027	30.147	0.000
CONF01 <- Conformity	0.838	0.835	0.026	32.305	0.000
CONF02 <- Conformity	0.829	0.828	0.026	31.403	0.000
CONF03 <- Conformity	0.866	0.864	0.022	39.361	0.000
CONF04 <- Conformity	0.896	0.895	0.017	51.980	0.000
CONF05 <- Conformity	0.897	0.896	0.017	52.881	0.000
COMP01 <- Compliance	0.834	0.833	0.025	33.852	0.000
COMP02 <- Compliance	0.839	0.840	0.021	39.519	0.000
COMP03 <- Compliance	0.781	0.777	0.051	15.417	0.000
COMP04 <- Compliance	0.627	0.623	0.051	12.256	0.000
COMP05 <- Compliance	0.757	0.754	0.037	20.190	0.000
OBD01 <- Obedience	0.869	0.869	0.022	39.686	0.000
OBD02 <- Obedience	0.781	0.777	0.035	22.492	0.000
OBD03 <- Obedience	0.896	0.895	0.017	51.654	0.000
OBD04 <- Obedience	0.923	0.922	0.013	73.033	0.000
OBD05 <- Obedience	0.893	0.893	0.016	54.336	0.000

Based on the results of the PLS model estimation with the bootstrap technique above, the T-statistic for the inner loading factor of the indicators for all dimensions and constructs is shown in the table below.

Table 5. T-Statistics for Direct Effect Factors for All Constructs

Direct Effect	Original Sample (O)	Sample Mean (M)	Std. Dev (STDEV)	T Statistics (|O/STDEV|)	P Values
Attitude toward Behavior -> Whistleblowing Intention	0.344	0.329	0.070	4.912	0.000
Subjective Norm -> Whistleblowing Intention	0.203	0.218	0.102	1.989	0.047
Perceived Behavioral Control -> Whistleblowing Intention	0.359	0.359	0.085	4.229	0.000
Whistleblowing Intention -> Whistleblowing Behavior	0.391	0.396	0.098	4.001	0.000

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Compliance -> Social Influence	0.307	0.307	0.016	18.785	0.000
Conformity -> Social Influence	0.385	0.385	0.013	29.630	0.000
Obedience -> Social Influence	0.434	0.435	0.016	27.334	0.000
Social Influence -> Whistleblowing Behavior	0.355	0.353	0.077	4.637	0.000
Moderating Effect SI-WB -> Whistleblowing Behavior	0.004	0.003	0.038	0.096	0.924

The Direct Effects explain the relationship between independent and dependent variables in the context of whistleblowing, with measurements based on Original Sample (O), Sample Mean (M), standard deviation (STDEV), T-statistics, and P-value. The explanation for each relationship is as follows:

1. Attitude toward Behavior -> Whistleblowing Intention: The coefficient value is 0.344, with a T-value of 4.912 and a P-value of 0.000. This indicates that an individual's attitude toward whistleblowing significantly affects their intention to engage in whistleblowing behavior. The relationship is positive, meaning that the more positive an individual's attitude towards whistleblowing, the higher their intention to report.
2. Subjective Norm -> Whistleblowing Intention: The coefficient value is 0.203, with a T-value of 1.989 and a P-value of 0.047. Subjective norms also significantly influence whistleblowing intention, although their effect is weaker than attitude and behavioral control. This indicates that social support or pressure from people around them still plays an important role, albeit with a lower impact.
3. Perceived Behavioral Control -> Whistleblowing Intention: The coefficient value is 0.359, with a T-value of 4.229 and a P-value of 0.000. Perceived behavioral control has a strong and significant effect on whistleblowing intention. The higher an individual's belief in their ability to report violations, the higher their intention to do so.
4. Whistleblowing Intention -> Whistleblowing Behavior: The relationship between intention and whistleblowing behavior has a coefficient of 0.391, T-value of 4.001, and P-value of 0.000. This indicates that intention significantly predicts whether an individual will actually engage in whistleblowing. This supports the theory that intention is a strong predictor of actual behavior.
5. Social Influence -> Whistleblowing Behavior: Social influence significantly affects whistleblowing behavior, with a coefficient of 0.355, T-value of 4.637, and P-value of 0.000. This means that social factors such as pressure or support from the environment have a significant impact on an individual's decision to report.
6. Compliance -> Social Influence: With a coefficient of 0.307, T-value of 18.785, and P-value of 0.000, compliance (adherence to rules or authority) has a highly significant effect on social influence. This indicates that when individuals tend to comply with rules or authority, it influences how they respond to social influence in their environment. This level of compliance strengthens the impact of social influence, which then affects their decision to whistleblowing.
7. **Conformity -> Social Influence:** The relationship between conformity and social influence has a coefficient of 0.385, T-value of 29.630, and P-value of 0.000, indicating a very strong and significant relationship. This means that individuals who tend to follow the norms or behaviors of the majority in a group are more susceptible to social influence, and this directly affects their decision to report violations.
8. **Obedience -> Social Influence:** With a coefficient of 0.434, T-value of 27.334, and P-value of 0.000, obedience shows a strong relationship with social influence. Obedience to authority significantly influences how individuals respond to social influence in relation to whistleblowing. Those who are more obedient to authority are more likely to be influenced by their social environment.
9. **Moderating Effect SI-WB -> Whistleblowing Behavior:** An interesting result is the moderating effect of social influence on whistleblowing behavior, which has a very low coefficient (0.004), a T-value of 0.096, and a P-value of 0.924. This indicates that the moderating effect of social influence on the relationship between intention and whistleblowing behavior is not significant. In other words, while social influence plays an important role in directly influencing whistleblowing behavior, its effect as a moderator between intention and behavior seems to have no impact in the context of this study.

Overall, the data suggests that factors such as attitude, subjective norms, and perceived behavioral control significantly affect whistleblowing intention, and this intention, in turn, influences actual behavior. On the

other hand, social influence also plays a critical role in whistleblowing behavior, but its moderating effect between intention and behavior is not significant, indicating that social influence may have more of an impact in the initial stages of decision-making.

2. Indirect Effect Testing

In this study, whistleblowing intention is proposed as a mediating/intervening variable for the influence of attitude toward behavior, subjective norm, and perceived behavioral control on whistleblowing behavior. At a 5% significance level, the null hypothesis (Ho) is rejected if the p-value is < 0.05, and Ho is accepted if the p-value is > 0.05. The results of the indirect effect test are shown in the following table:

Table 6. Results of Indirect Effect Testing

Indirect Effect	Original Sample (O)	Sample Mean (M)	Std. Dev (STDEV)	T Statistics (|O/STDEV|)	P Values
Attitude toward Behavior-> Whistleblowing Intention -> Whistleblowing Behavior	0.134	0.129	0.039	3.477	0.001
Subjective Norm -> Whistleblowing Intention -> Whistleblowing Behavior	0.080	0.087	0.037	2.162	0.024
Perceived Behavioral Control -> Whistleblowing Intention -> Whistleblowing Behavior	0.141	0.144	0.054	2.597	0.010

The table above shows the Indirect Effect or the mediating effect of whistleblowing intention between the variables of attitude, subjective norm, and perceived behavioral control on whistleblowing behavior.

1. Attitude toward Behavior -> Whistleblowing Intention -> Whistleblowing Behavior: The mediation coefficient of 0.134 with a T-value of 3.477 and a P-value of 0.001 indicates that whistleblowing intention mediates the relationship between an individual's attitude toward whistleblowing and their actual whistleblowing behavior significantly. This means that a positive attitude toward whistleblowing strengthens the intention to report violations, which, in turn, increases the likelihood of an individual actually carrying out the behavior.
2. Subjective Norm -> Whistleblowing Intention -> Whistleblowing Behavior: With a coefficient of 0.080, a T-value of 2.162, and a P-value of 0.024, subjective norms (social pressure or support) influence whistleblowing behavior through intention. Although weaker compared to attitude and perceived behavioral control, this result is still significant, meaning that the social support an individual receives affects their intention to whistleblowing, which ultimately impacts their behavior.
3. Perceived Behavioral Control -> Whistleblowing Intention -> Whistleblowing Behavior: With a coefficient of 0.141, a T-value of 2.597, and a P-value of 0.010, this result indicates that perceived behavioral control has a significant and fairly strong influence on whistleblowing behavior through intention. Individuals who feel they have control over the situation and believe they are capable of whistleblowing are more likely to have a strong intention to act, which then leads to actual whistleblowing behavior.

Overall, all three variables (attitude, subjective norm, and perceived behavioral control) significantly affect whistleblowing behavior through intention, with attitude and perceived behavioral control having stronger mediating effects compared to subjective norm.

3. Hypothesis Testing Summary

Based on the analysis using Structural Equation Model – Partial Least Square (SEM-PLS) by examining both direct and indirect effects, the summary of the hypothesis testing can be seen in the following table.

Hypothesis		Beta	Std. Dev	T Statistics	P Values	Testing Results
H1	Attitude toward Behavior -> Whistleblowing Intention	0.344	0.070	4.912	0.000	Accepted

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H2	Subjective Norm -> Whistleblowing Intention	0.203	0.102	1.989	0.047	Accepted
H3	Perceived Behavioral Control -> Whistleblowing Intention	0.359	0.085	4.229	0.000	Accepted
H4	Whistleblowing Intention -> Whistleblowing Behavior	0.391	0.098	4.001	0.000	Accepted
H5A	Attitude toward Behavior-> Whistleblowing Intention -> Whistleblowing Behavior	0.134	0.039	3.477	0.001	Accepted
H5B	Subjective Norm -> Whistleblowing Intention -> Whistleblowing Behavior	0.080	0.037	2.162	0.024	Accepted
H5C	Perceived Behavioral Control -> Whistleblowing Intention -> Whistleblowing Behavior	0.141	0.054	2.597	0.010	Accepted
H6A	Compliance -> Social Influence	0.307	0.016	18.785	0.000	Accepted
H6B	Conformity -> Social Influence	0.385	0.013	29.630	0.000	Accepted
H6C	Obedience -> Social Influence	0.434	0.016	27.334	0.000	Accepted
	Social Influence -> Whistleblowing Behavior	0.355	0.077	4.637	0.000	(+) Significant
H7	Moderating Effect SI-WB -> Whistleblowing Behavior	0.004	0.038	0.096	0.924	Rejected

The table above presents the hypothesis testing results related to the factors influencing whistleblowing intention and behavior. The following interpretations can be made based on the testing outcomes:

1. **H1 (Attitude toward Behavior -> Whistleblowing Intention):** With a Beta value of 0.344, T-statistics of 4.912, and a P-value of 0.000, this hypothesis is accepted. This indicates that an individual's attitude toward whistleblowing has a significant impact on their intention to engage in whistleblowing. A positive attitude strengthens the intention to report misconduct.
2. **H2 (Subjective Norm -> Whistleblowing Intention):** The Beta value of 0.203, T-statistics of 1.989, and P-value of 0.047 suggest that subjective norms (social pressure or support from the environment) also affect whistleblowing intention, albeit with a weaker influence compared to attitude. This hypothesis is accepted.
3. **H3 (Perceived Behavioral Control -> Whistleblowing Intention):** With a Beta of 0.359, T-statistics of 4.229, and a P-value of 0.000, perceived behavioral control significantly influences whistleblowing

intention. If individuals feel they have more control over this behavior, their intention to whistleblowing increases. This hypothesis is accepted.

4. **H4 (Whistleblowing Intention -> Whistleblowing Behavior):** Whistleblowing intention has a significant influence on actual whistleblowing behavior, as evidenced by a Beta value of 0.391, T-statistics of 4.001, and a P-value of 0.000. This confirms that intention is a strong predictor of whistleblowing behavior. This hypothesis is accepted.
5. **H5A, H5B, H5C (Mediation of Whistleblowing Intention):** All hypotheses related to the mediating effect of whistleblowing intention on the relationship between attitude, subjective norm, and perceived behavioral control with whistleblowing behavior are accepted. The T-statistics and P-values indicate that intention significantly mediates these relationships, emphasizing the importance of intention as a mediating factor.
6. **H6A, H6B, H6C (Compliance, Conformity, Obedience -> Social Influence):** The three hypotheses related to the dimensions of Compliance, Conformity, and Obedience manifesting social influence are accepted with highly significant Beta values, T-statistics, and P-values. This indicates that compliance, conformity, and obedience are critical dimensions of social influence, which, in turn, affect whistleblowing behavior.
7. **H7 (Moderating Effect Social Influence -> Whistleblowing Behavior):** Social influence has a direct positive and significant effect on whistleblowing behavior with a Beta value of 0.355 and a P-value of 0.000. However, regarding the moderating effect, the hypothesis of moderation by social influence on the relationship between intention and whistleblowing behavior is rejected. The very low Beta value (0.004) and P-value of 0.924 indicate that social influence does not significantly moderate the relationship between intention and behavior.

Overall Summary: The findings show that attitude, subjective norm, and perceived behavioral control all contribute to whistleblowing intention, which in turn affects whistleblowing behavior. However, while social influence is important, it does not significantly moderate the relationship between intention and behavior.

4. CONCLUSION

Based on the hypothesis testing results and discussion in this study, the following conclusions can be drawn:

1. Attitude towards behavior has a significant positive effect on the whistleblowing intention of internal auditors in the Regional Inspectorate of the Bangka Belitung Province.
2. Subjective norms have a significant positive effect on the whistleblowing intention of internal auditors in the Regional Inspectorate of the Bangka Belitung Province.
3. Perceived Behavioral Control (PBC) positively influences the whistleblowing intention among internal auditors in the Regional Inspectorate of the Bangka Belitung Province.
4. Whistleblowing intention has a significant positive effect on the whistleblowing behavior of internal auditors in the Regional Inspectorate of the Bangka Belitung Province.
5. Whistleblowing intention acts as a mediator in the relationship between attitude toward behavior, subjective norm, and perceived behavioral control, influencing the whistleblowing behavior of internal auditors in the Regional Inspectorate of the Bangka Belitung Province.
6. Social influence: Conformity, compliance, and obedience significantly affect the development of the internal auditors' whistleblowing behavior model.
7. Social influence has a direct positive effect on whistleblowing behavior among internal auditors in the Regional Inspectorate of the Bangka Belitung Province.

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