

Research.

Analysis of *whistleblowing system* usage intent :Roles of legal protection, information availability, and violation seriousness

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Abstract. Integrity and transparency are essential in maintaining accountability within public institutions. However, the implementation of the whistleblowing system in regional government agencies in Indonesia remains limited. This study aims to analyze the influence of legal protection, availability of information, and seriousness of violations on the intention to use the whistleblowing system among employees. Using a quantitative approach and survey method, data were collected from 50 respondents and analyzed through multiple linear regression with the assistance of SPSS. The results reveal that both legal protection and availability of information have a positive but insignificant effect on the intention to report violations, while the seriousness of violations has a positive and significant effect. The coefficient of determination (R^2) of 0.603 indicates that 60.3% of the variation in intention to use the whistleblowing system is explained by the three independent variables. These findings suggest that moral awareness arising from the seriousness of a violation plays a greater role than structural factors such as legal protection and system information. Strengthening ethical culture, legal safeguards, and effective internal communication is essential to encourage employees' willingness to engage in whistleblowing behavior.

Keywords: Whistlebowing system; legal protection; information availability; violation seriousness.

INTRODUCTION

Background

Transparency and accountability are key principles in realizing clean and ethical governance. One important instrument for upholding these principles is the *whistleblowing system*, a mechanism for reporting violations that allows individuals to disclose illegal acts, fraud, or abuse of authority within an organization. Through this system, organizations can detect and prevent actions that could potentially harm the institution or the public, as well as foster a culture of ethics and social responsibility (Pramono & Aruzzi, 2023).

In Indonesia, the implementation of a *whistleblowing system* has become increasingly important as cases of abuse of authority in the public sector have risen. Whistleblowing is an important mechanism for detecting organizational misconduct, as it enables individuals within an organization to report unethical or illegal practices and thereby strengthen accountability and ethical governance (Celestin, 2024). One example is the alleged corruption case at the Minahasa District Education Office in 2023 involving the management of teacher professional allowance funds and the salaries of temporary workers. This incident shows that even though regulations have been put in place to protect whistleblowers, the practice of reporting still faces various obstacles, such as fear of retaliation, insecurity, and lack of trust in existing mechanisms. A report by the Corruption

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Eradication Commission (KPK & Kementerian Pemberantasan Korupsi, 2023). Noted that only about 25% of corruption whistleblowers felt safe after reporting. This confirms that the effectiveness of *the whistleblowing system* in Indonesia still requires serious attention, especially in terms of legal protection and dissemination of information about the reporting system.

One of the main factors that influence an individual's courage to report is legal protection. Legal protection provides a sense of security from threats or retaliatory actions, thereby increasing an individual's confidence to act as a *whistleblower* (Hastuti et al., 2023). In addition, the availability of information regarding reporting mechanisms and benefits also plays an important role. When information about reporting procedures is clear and easily accessible, individuals will feel more capable and in control of their actions (Wuryaningsih & Dzulhasni, 2022). Meanwhile, the seriousness of the violation also determines the urgency of reporting. Research by (Arwata et al., 2021) as well as (Sari, 2021) shows that the more serious the violation a person is aware of, the higher their moral motivation and intention to report through *the whistleblowing system* (Butler et al., 2020).

Previous studies have examined the factors that influence the intention *to whistleblow*. Statement regarding that *locus of control*, organizational environment, and legal protection have a positive influence on reporting intentions (Theresia Dwi Hastuti, 2023). Found that the characteristics of violations, including the level of seriousness, have a significant effect on reporting intentions, while personality factors and organizational support do not always have a strong influence. Meanwhile, emphasized that perceptions of the seriousness of violations can encourage reporting when supported by a conducive organizational context (Simatupang & Chariri, 2021). However, most previous studies have examined these factors separately and have not integrated the three into a single theoretical model.

Based on this gap, this study attempts to integrate the three main factors of legal protection, information availability, and the seriousness of violations in analyzing individuals' intentions to use *the whistleblowing system* at the Minahasa District Education Office. This study uses the Theory of Planned Behavior (Ajzen, 1991; Mitsilegas & Jofre, 2021). As a theoretical framework to explain how these external factors influence individuals' attitudes, subjective norms, and perceived control over reporting behavior.

The novelty of this research lies in its comprehensive approach, which combines three external variables in the context of the regional public sector, particularly the educational environment, which has not been widely studied in previous research in Indonesia. Practically, the results of this study are expected to provide recommendations for the development of more effective *whistleblowing system* policies and mechanisms, while academically, this study enriches the literature on ethical behavior and psychological factors that influence reporting intentions in government organizations. Whistleblower protection laws play a crucial role in fostering ethical behavior and organizational accountability by reducing fear of retaliation and encouraging reporting of misconduct (Celestin, 2024).

Research Question

1. How does legal protection influence individuals' intentions to use *the whistleblowing system*?
2. How does the availability of information affect individuals' intentions to use *the whistleblowing system*?
3. How does the seriousness of violations affect individuals' intentions to use *whistleblowing systems*?

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

Within the Theory of Planned Behavior framework, whistleblowing intention is shaped by individuals' attitudes toward reporting wrongdoing, perceived social pressure from relevant others, and perceived behavioral control related to the availability of resources and reporting mechanisms, particularly in public sector organizations (Hamdani & Hariadi, 2022). Empirical evidence shows that the Theory of Planned Behavior has been widely applied to predict whistleblowing intention in accounting contexts, including among students and accounting professionals (Wuryaningsih & Dzulhasni, 2022).

Attitude toward behavior reflects an individual's evaluation of a particular action as positive or negative. Subjective norms describe the social pressure felt by individuals from their environment, such as coworkers or superiors, regarding the behavior. Meanwhile, perceived behavioral control indicates the extent to which individuals feel they have the ability or resources to perform the action.

In the context of *whistleblowing systems*, this theory is used to explain individuals' intentions to report violations in the workplace (Zakaria et al., 2016). Legal protection can increase the perception of behavioral control because it provides a sense of security in reporting, the availability of information strengthens individuals' perceptions of the ease of the reporting process, and the seriousness of the violation affects subjective norms and individuals' moral attitudes toward reporting (Wuryaningsih & Dzulhasni, 2022). Thus, TPB provides a strong theoretical foundation for understanding the factors that influence the intention to use a *whistleblowing system*.

Whistleblowing system

A *whistleblowing system* is a reporting mechanism that allows individuals to convey information about illegal actions, ethical violations, or irregularities within an organization (Pramono & Aruzzi, 2023). This system plays an important role in maintaining organizational transparency and accountability, both in the public and private sectors.

Through the *whistleblowing system*, reports can be made anonymously, so that reporters feel safer from threats or pressure. In the government environment, this system is expected to encourage internal supervision and minimize the risk of fraud (KPK & Kementerian Pemberantasan Korupsi, 2023). However, The effectiveness of a whistleblowing system depends not only on the existence of reporting channels but also on supporting conditions that ensure reporter safety and organizational commitment to ethical practices (Celestin, 2024).

Legal Protection

Legal protection is one of the important factors that influence an individual's decision to engage in *whistleblowing*. This protection includes guarantees of identity confidentiality, protection against threats, and legal certainty for whistleblowers (Mrowiec, 2022; Theresia Dwi Hastuti, 2023) Without adequate protection, whistleblowers risk retaliation or negative stigma in the workplace.

Research conducted by (Dewi et al., 2023) and (Safitri, 2022) shows that the higher an individual's perception of legal protection, the greater their intention to report violations. Conversely, distrust in the effectiveness of legal policies can reduce a person's courage to report.

Information Availability

The availability of information relates to the extent to which individuals have access to the procedures, channels, and benefits of *the whistleblowing system*. Clear and easily accessible information will increase individuals' confidence to act, when individuals understand reporting channels and possess adequate information regarding.

whistleblowing procedures, they are more likely to feel capable of reporting violations, which in turn increases whistleblowing intention (Wuryaningsih & Dzulhasni, 2022).

Research shows that when employees have a good understanding of how to report and the follow-up mechanisms, they tend to have a stronger perception of behavioral control. However, in many public organizations, limited information and a lack of socialization mean that employees do not know how to report violations safely (Initiative, 2022; Lee & Liu, 2025).

Violation Seriousness

The seriousness of a violation refers to the extent to which a violation is considered severe and has a significant impact on the organization or society (Sari, 2021). Violations that are considered serious usually impose a greater moral responsibility on individuals to report them.

Research by (Arwata et al., 2021) shows that the higher the level of seriousness of the violation, the greater the likelihood that someone will engage in *whistleblowing*. However, (Simatupang & Chariri, 2021) found that in some conditions, the perception of seriousness does not always encourage reporting, especially if the risk to the reporter is considered high. This shows that the seriousness of the violation interacts with other factors such as legal protection and organizational support in influencing the intention to report. In contrast, the seriousness of the fraud also has a positive effect, but its significance level is below 10% (Janie et al., 2023).

RESEARCH METHODS

This study uses a quantitative approach with a survey method. This approach was chosen because it is able to measure the influence of independent variables on dependent variables objectively through numerical data analysis. The purpose of this study is to analyze the influence of legal protection, availability of information, and the seriousness of violations on individuals' intentions to use *the whistleblowing system* at the Minahasa Regency Education Office.

Type of Research

This study was designed using a multiple linear regression analysis model, which was used to test the influence of three independent variables on one dependent variable. The analysis was conducted using SPSS software, which produced validity, reliability, classical assumption, and hypothesis tests through partial *t*-tests.

Research Location

The research was conducted at the Minahasa Regency Education Office, which is a local government institution in the field of education. The research subjects were employees of the agency, including permanent employees, structural officials, and administrative staff with at least one year of work experience.

Population and Sample

The population in this study included all employees at the Minahasa Regency Education Office. The sampling technique used was purposive sampling, which is the selection of respondents based on certain criteria relevant to the research objectives.

Respondent criteria included:

1. Active employees at the Minahasa Regency Education Office,
2. Having at least one year of work experience, and
3. The number of respondents participating was 50 people.

Type and Source of Data

The data used is primary data, obtained directly from respondents through the distribution of questionnaires. The data collected consists of measured responses using a 5-point Likert scale to assess the level of agreement with each statement related to the research variables.

Data Collection Method

This research was conducted by collecting data using a questionnaire as the main tool for obtaining primary data, where data collection used a set of questions given to respondents to answer. The questionnaire was designed using a 5-point Likert scale to measure respondents' perceptions of the variables of legal protection, availability of information, seriousness of violations, and individual intent to use *the whistleblowing system*. This approach aims to obtain a more comprehensive picture and support valid hypothesis testing.

Operational Definition of Variables

Dependent Variable (Y): Intention to Use the *Whistleblowing system*

Individual intention is defined as a person's desire or tendency to report violations through the available reporting mechanisms. The indicators include:

- a. Willingness to report
- b. Belief in the effectiveness of the reporting system, and
- c. Perception of the benefits of reporting for the organization.

Independent Variable (X₁): Legal Protection

Individual perceptions of security guarantees and protection from the risk of retaliation after reporting. Indicators include:

- a. Assurance of identity confidentiality,
- b. Protection from retaliatory actions, and
- c. Legal certainty regarding the report submitted.

Independent Variable (X₂): Availability of Information

The level of ease and clarity of information obtained by individuals about the mechanism for reporting violations. Indicators include:

- a. Ease of access to reporting guidelines,
- b. Clarity of reporting procedures, and
- c. Transparency of follow-up on reports.

Independent Variable (X₃): Severity of Violations

Individual perceptions of the severity of a violation, both from a moral and legal perspective, as well as its impact on the organization. The indicators consist of:

- a) The impact of the violation on the organization,
- b) Urgency of reporting violations, and
- c) Ethical consequences of the violation.

Data Analysis Technique

Data analysis is conducted through several stages:

1. Descriptive Statistics

Descriptive data analysis is conducted by calculating statistical values such as the mean, median, mode, standard deviation, frequency, and percentage of the collected data. These values are used to describe the general characteristics of the data, such as respondents' perceptions of each research variable, the distribution of answers, and data trends. Identifying patterns in the data, such as the proportion of respondents who agree or disagree with a particular question. This analysis aims to provide an initial understanding of the distribution and trends of variables before further analysis is carried out.

2. Data Quality Test

1) Validity Test

Measures the extent to which the questionnaire is able to measure what it is supposed to measure. Validity is tested using the correlation between the score of each item and the total score of the variable.

Correlation value $>$ equal to the critical table value (at a significance level of 0.05), then the item is considered valid.

P-value < 0.05 indicates a significant relationship.

2) Reliability Test

Tests the consistency of the measuring instrument. Whether the measurement results are stable when repeated testing is carried out, in this study using Cronbach's Alpha value.

Cronbach's Alpha $>$ equal to 0.70 indicates that the instrument is reliable.

3. Classical Assumption Test

The classical assumption test is used to assess whether there are assumption problems in the linear regression model. The normality test, multicollinearity test, and heteroscedasticity test are used as classical assumption tests in this study.

1) Normality Test

This test aims to ensure that the residual data is normally distributed, using the Kolmogorov-Smirnov method.

If the significance value is > 0.05 , the residual data is considered normal.

If the significance value is < 0.05 , the residual data is considered abnormal.

2) Multicollinearity Test

Identifies whether there is a strong relationship between independent variables. This is determined by the Variance Inflation Factor (VIF) value.

If VIF < 10 and Tolerance > 0.1 , then there is no

multicollinearity. If $VIF > 10$ and $Tolerance < 0.1$, then there is multicollinearity.

3) Heteroscedasticity Test

Ensures that the error variance is constant (homoscedasticity). This study uses the Glejser Test, regression between absolute residuals and independent variables.

If the significance value is > 0.05 , there is no heteroscedasticity. If the significance value is < 0.05 , there is heteroscedasticity.

4. Multiple Linear Regression Analysis

This analysis is used to determine the effect of independent variables (legal protection, availability of information, and seriousness of violations) on the dependent variable (individual intention to use the *whistleblowing system*), with the equation model:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

where:

Y = Intention to use *the whistleblowing system*

X_1 = Legal protection

X_2 = Availability of

information X_3 =

Severity of the

violation a =

constant

b_1-b_3 = regression coefficients

e = error term

5. Hypothesis Testing

Parsial Test (T-Test), a partial test or t-test is conducted to test the effect of each independent variable individually on the dependent variable. In this study, the partial test aims to determine whether legal protection (X_1), availability of information (X_2), and seriousness of the violation (X_3) significantly affect an individual's intention to use the *whistleblowing system* (Y).

If the t-significance value of each variable is < 0.05 , then the independent variable partially influences the dependent variable.

If the t-significance value of each variable is > 0.05 , then the independent variable does not partially influence the dependent variable.

RESULTS AND DISCUSSION

Validity and Reliability Test

The validity test results show that all statement items in the variables of Legal Protection (X_1), Availability of Information (X_2), Severity of Violations (X_3), and Intention to Use the *Whistleblowing system* (Y) have significant correlation values with their respective variable total scores (calculated $r > \text{table } r$, $\alpha = 0.05$). This indicates that each item correlates strongly with the total score of its respective variable. In other words, each item effectively measures the construct it is designed to assess. The fact that all items meet the validity criteria demonstrates that the questionnaire is conceptually sound and aligns with the theoretical dimensions used in this study. This strengthens the instrument's ability to capture respondents' perceptions accurately.

Furthermore, the reliability test yields a Cronbach's Alpha value of 0.912, which exceeds the commonly accepted minimum threshold of 0.70. A Cronbach's Alpha above 0.90 indicates excellent internal consistency, meaning that the items within each variable are highly consistent in measuring the same underlying construct. This high reliability suggests that the responses provided by participants are stable and dependable, reducing the likelihood of random measurement error. With both validity and reliability criteria fulfilled, the overall measurement instrument used in this research can be considered robust.

Normality Test

Table 1 Normality Test with One-Sample Kolmogorov-Smirnov Test

N	50
Normal Parameters ^{a,b}	
Mean	.000000
STD. Deviation	1.25468746
Asymp. Sig. (2-tailed)	.200 ^d
Absolute	.096
Positive	.096
Negative	-.095
Monte Carlo Sig. (2-tailed) ^e	
Lower Bound	.286
Upper Bound	.310
Test distribution is Normal.	
Calculated from data.	
Lilliefors Significance Correction	

The normality test shows a significance value of $0.200 > 0.05$. This indicates that the residuals are normally distributed. In the context of regression analysis, normally distributed residuals ensure that the model's error terms do not deviate systematically and that the regression coefficients are unbiased and consistent. A significance value above 0.05 suggests that there is no statistical evidence of non-normality, meaning the shape of the residual distribution approximates a normal curve. Thus, the assumption of normality in the regression model has been satisfied.

Multicollinearity Test

Table 2 Multicollinearity Test

Coefficients^a		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		

Coefficients^a		
Legal Protection	.442	2,260
Availability of Information	.527	1,897
Seriousness of Violations	.596	1,678

a. Dependent Variable: *Whistleblowing system*

The Multicollinearity Test shows Tolerance values > 0.10 and VIF < 10 (Tolerance $X_1 = 0.442$; $X_2 = 0.527$; $X_3 = 0.596$). Thus, it can be concluded that multicollinearity does not exist among the variables, meaning that each independent variable measures a unique dimension without overlapping excessively.

Heteroscedasticity Test

Table 3 Heteroscedasticity Test

Coefficients^a					
Model	B	Unstandardized	Standardized	t	Sig.
		Coefficients	Coefficients		
1 (Constant)	1.778	1.281		1.388	.172
Legal Protection	.079	.080	.212	.993	.326
Availability of Information	-.098	.056	-.339	-	.089
Severity of Violation	-.023	.069	-.063	1.736	
				-.343	.733

a. Dependent Variable: *Abs_RES1*

The Heteroscedasticity Test shows that the significance value of each variable is greater than 0.05 ($X_1 = 0.326$; $X_2 = 0.089$; $X_3 = 0.733$), demonstrating that the error terms are randomly distributed and do not show systematic variance.

Multiple Linear Regression Analysis

Table 4 Multiple Linear Regression Analysis Test

Coefficients^a					
Model	B	Unstandardized	Standardized	t	Sig.
		Coefficients	Coefficients		
1 (Constant)	5.909	2.006		2,946	.005
Legal Protection	.213	.125	.238	1,703	.095
Availability of Information	.005	.088	.007	.055	.957
Severity of Violation	.536	.107	.601	4,992	.000

a. Dependent Variable: *Whistleblowing system*

Based on the results of multiple linear regression, the three independent variables—legal protection, availability of information, and seriousness of violations, collectively explain 60.3% of the variability in whistleblowing intention. This coefficient of determination ($R^2 = 0.603$) indicates that the predictive power of the model is relatively strong for behavioral studies, which often involve complex psychological and situational factors. The remaining 39.7% variation may be attributed to other variables not examined in this study, such as organizational culture, ethical climate, leadership style, peer influence, or perceived retaliation risks.

The regression equation:

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$$Y=5.909+0.213X1+0.005X2+0.536X3$$

demonstrates that each variable has a positive coefficient, implying that any increase in perception of legal protection, availability of information, or seriousness of violations will increase the intention to use the *whistleblowing system*. However, the significance levels show that only the seriousness of violations has a statistically meaningful impact. These findings require deeper interpretation to connect them with theoretical frameworks and empirical evidence.

Partial Test (t-test)

Partial Test Table (t-test)

Model Summary				
Model	R	R Square	Adjusted R-Square	Standard Error of the Estimate
1	.776 ^a	.603	.577	1.295
a. Predictors: (Constant), Severity of Violation, Availability of Information, Legal Protection				

- a) The t-test for legal protection yields a significances value of 0.095, which is greater than 0.05. This means legal protection does not significantly affect whistleblowing intention. Although the coefficient is positive (0.213), it lacks statistical significance. This demonstrates that employees may not fully trust the existing protection mechanisms. They may still fear negative consequences such as retaliation, demotion, or exclusion. This finding aligns with studies showing that legal protection must be perceived as reliable and consistently enforced to effectively encourage internal reporting. Formal regulations alone are insufficient without strong organizational commitment and credibility.
- b) The second variable shows a significances value of 0.957, far above 0.05, indicating no significant effect of information availability on reporting intention. The coefficient is extremely small (0.005), showing minimal practical influence. This result supports Alleyne et al., (2017), who found that awareness of reporting mechanisms does not necessarily translate into reporting intention without ethical reinforcement and trust in follow-up actions. This suggests that even when employees know the system exists, the presence of information alone does not motivate them to act. Many public institutions provide documentation or online access to procedures, but without active training, internalization, and reinforcement, employees' understanding remains superficial.
- c) The third variable is significant at 0.000, with a strong positive coefficient of 0.536. This means that the more serious a violation is perceived to be, the higher the intention to report. This finding is consistent with moral psychology, which states that serious wrongdoing triggers stronger moral responsibility and emotional reactions. Employees are more likely to report misconduct if they believe it threatens the organization, public funds, or community trust. Serious violations evoke stronger attitudes which in TPB is the main predictor of intention.

The findings indicate that whistleblowing intention is shaped not only by measurable institutional factors but also by employees lived experiences within the organization. Most respondents in this study had limited or no prior experience with whistleblowing procedures, contributing to uncertainty regarding the system's reliability and reinforcing concerns about confidentiality and potential repercussions, which may weaken the influence of legal protection despite its positive direction. Likewise, the insignificant effect of information availability shows that the presence of information alone does not ensure comprehension or engagement, as employees may know the system exists but still lack understanding of specific reporting steps, highlighting the need for more interactive

communication methods such as role-play demonstrations, detailed briefings, and designated officers to guide employees through the reporting process. In contrast, the strong positive effect of seriousness of violations emphasizes the central role of moral and ethical considerations, suggesting that increasing ethical awareness and building a culture of accountability can enhance whistleblowing effectiveness by encouraging employees to report misconduct.

CONCLUSIONS AND SUGGESTIONS

Conclusions

This study aims to analyze the influence of legal protection, information availability, and the seriousness of violations on individuals' intention to use *the whistleblowing system* at the Minahasa District Education Office. Based on the results of data analysis conducted using multiple linear regression using SPSS, several conclusions were obtained as follows:

1. Legal protection has a positive but insignificant effect on individuals' intention to use *the whistleblowing system*. This shows that even though legal protection for whistleblowers has been regulated, employees still feel uncertain about the effectiveness of its implementation. A sense of security is not yet a dominant factor in encouraging the courage to report.
2. The availability of information has a positive but insignificant effect on individuals' intention to report. This result shows that easy access to information about the reporting mechanism is not yet strong enough to increase the intention to report. The lack of internal socialization and communication is one of the main causes of employees' low understanding of the reporting system.
3. The seriousness of the violation has a positive and significant effect on an individual's intention to use *the whistleblowing system*. This finding proves that the greater the impact and severity of a violation, the higher the moral incentive for employees to report it. Thus, morality and social responsibility are the main factors that motivate *whistleblowing* behavior in the workplace.

Suggestions

Based on the findings, several suggestions can be made for practical and academic purposes.

1. For Government Institutions:

The Minahasa District Education Office should strengthen its legal protection mechanisms to ensure that employees who report wrongdoing are fully protected from retaliation, supported by concrete policies that guarantee confidentiality, follow-up actions, and the safeguarding of whistleblower identity to build greater trust and willingness to report. Beyond enhancing legal protection, government institutions must also ensure that employees clearly understand the practical steps for submitting a report by developing user-friendly reporting guidelines supported with visual materials such as flowcharts or short instructional videos to boost confidence in using the *whistleblowing system*. Regular evaluations of the mechanism's effectiveness—through monitoring the number of reports, the timeliness of follow-up actions, and employee perceptions of credibility—are essential, and establishing an independent internal unit dedicated to handling whistleblowing cases can further increase trust by ensuring that reports are managed professionally and impartially.

2. For Organizational Leaders:

It is necessary to improve internal communication and socialization of the *whistleblowing system* through workshops, training, and regular awareness programs. Leaders should act as role models in promoting ethical culture, integrity, and accountability to foster an environment where reporting violations is considered a positive and responsible action. Based on the findings, it is evident that strengthening ethical awareness among employees is just as important as improving formal mechanisms. Organizations must ensure that every individual understands the broader purpose of whistleblowing as an effort to maintain

integrity, prevent financial losses, and foster public trust. Thus, organizational leaders should integrate ethical values into routine activities such as staff meetings, internal evaluations, and performance reviews. A supportive ethical climate will encourage employees to view whistleblowing not merely as a procedural action, but as a moral responsibility that contributes to organizational accountability and transparency.

3. For Future Researchers:

Subsequent studies could include additional variables such as organizational culture, ethical climate, leadership commitment, perceived retaliation risk, or perceived organizational support to deepen the understanding of factors influencing whistleblowing intentions, while also expanding the sample size and involving multiple public or private institutions to improve generalizability across different organizational contexts. Researchers may further adopt qualitative methods such as interviews or focus group discussions—to capture employees' personal experiences, concerns, and motivations, thereby providing richer insights into the dynamics of whistleblowing behavior. By integrating broader variables, larger and more diverse samples, and mixed-method approaches, future studies can offer more comprehensive and nuanced perspectives to strengthen whistleblowing practices within the public sector.

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