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## Bravery or Safety: The Interaction between Locus of Control and Whistleblowing Intentions

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ABSTRACT	INFO ARTIKEL
<p>This paper aims to examine the moderating effect of organizational ethical leadership on locus of control and its effect on internal whistleblowing intentions. A total of 226 university students in Madura participated in this study. The findings indicate that both the internal and external locus of control factors have a positive and substantial effect on the desire to carry out internal whistleblowing. This study shows that organizational ethical leadership and an internal locus of control can change students' plans to blow the whistle they find in their school. Whistleblowing is equally available to students at Maduran universities who are involved in student organizations that have a dominating internal or external locus of control. The higher education institutions in Madura are encouraged to construct a powerful whistleblowing system and policy for students because the role model provided by higher education leaders is counterproductive in triggering students to blow the whistle.</p> <p>© 2025 Kantor Jurnal dan Publikasi UPI</p>	<p><i>Submitted/Received 01 January 2025</i> <i>First Revised 05 January 2025</i> <i>Accepted 13 January 2025</i> <i>First Available online 26 April 2025</i> <i>Publication Date 26 April 2025</i></p> <p><b>Keyword:</b> <i>Locus of control,</i> <i>Organizational ethical leadership,</i> <i>Student organizations,</i> <i>Whistleblowing intention.</i></p>

## 1. INTRODUCTION

Whistleblowing is an ethical act that leaves a dilemma for prospective whistleblowers. There are two dilemmas that future whistleblowers often experience, namely moral dilemmas and ethical dilemmas (Andrade, 2015; Brennan & Kelly, 2007; Dasgupta & Kesharwani, 2010; Francis & Armstrong, 2011; Jubb, 1999; Keenan, 1990; Lindblom, 2007; Mansbach & Bachner, 2010; Sieber, 1998; Uys & Senekal, 2014). Andrade (2015) and Jubb (1999) state that the source of the two types of dilemmas is the conflict of loyalty of prospective whistleblowers. Prospective whistleblowers will be considered loyal to the company where they work if they keep their mouths shut to outsiders for fraud or wrongdoing within their organization. On the other hand, they also have a moral responsibility to society which has negative implications for the company's unethical actions by disclosing or warning about fraud or wrongdoing that occurred (Andrade, 2015).

Mayer et al. (2013) suggest that when faced with this choice, an aspiring whistleblower will evaluate their employment environment before deciding whether to disclose fraud or keep quiet. The whistleblower's potential for retaliation serves as the impetus for this action. Bjørkelo (2013) states that whistleblowing can lead to many negative consequences for whistleblowers regardless of the reporting channel used. In the realm of ethical conduct in the workplace, whistleblowing is a contemporary concept that is the most widely recognized and debated (Teo & Caspersz, 2011). Reckers-Sauciuc & Lowe (2010) added that this system is also considered effective in reducing fraud by encouraging individuals to monitor organizational behavior.

Irrespective of the system's efficacy, its functionality is contingent upon the willingness of whistleblowers to reveal fraud. Individual factors are one of the most relevant factors in explaining whistleblowing intention. This is because whistleblowing is a complex interpersonal phenomenon (Nayir & Herzig, 2012), and both cognitive and emotional factors contribute to this intricacy (Gundlach et al., 2003). Of the many individual or interpersonal factors, locus of control is a variable with little coverage and result inconsistency (Agustiani & Hasibuan, 2020; Chiu, 2002, 2003; Dalimunthe et al., 2023; Fitriyah & El-Maghviroh, 2019; Ghani et al., 2011; Pesudo & Anakonda, 2022; Su'un et al., 2020; Zalmi et al., 2019). This study re-examines the locus of control variable on internal whistleblowing intentions. Researchers have added organizational ethical leadership as a moderating variable in response to the contradictory findings of previous studies.

The primary objective of this study was to inquire at the link between locus of control and the desire to engage in internal whistleblowing at Madura higher education institutions, using organizational ethical leadership as a moderator. Referring to the duality concept of locus of control and prosocial behavior theory, theoretically, locus of control can influence an individual's whistleblowing intention. Organizational ethical leadership is used as a moderating variable by using the social cognitive theory of Bandura (2000) and Bandura (2002) as the theoretical basis. This study uses respondents, namely students who follow student organizations in Madura. This is driven by the facts given by Violetta & Kristianti (2021).

According to their research, administrators of student organizations misappropriate funds and assets. According to studies done at Madura universities, Puspita et al. (2015) provide evidence of asset misuse and the reimbursement system, notably a growth in the reporting of expenses that Black and White student organizations do not declare. According to ICW data, the education sector was among the top ten most corrupt between 2015 and

2019, with state losses totaling Rp 41.09 billion. Yeoh (2014) also states that the education sector is a sector that is full of wrongdoing. Whistleblowing research in education is still limited if you look at the massive fraud that occurs in this field.

Chaudhary et al. (2019), Jenkel & Haen (2012), Kennett et al. (2011), and Owusu et al. (2020) are a few studies that examine education sector whistleblowing. This research was conducted to provide better insights and empirical evidence related to whistleblowing in the education sector. This study tested three different models: (1) the first researcher investigated the effect of locus of control on the intention to do whistleblowing, which was moderated by organizational ethical leadership; (2) the internal locus of control indicator was used as an independent variable; and (3) only the external locus of control variable was tested as an independent variable. In response to Spector's (1982) argument that individuals with a dominant external locus of control are less likely to engage in whistleblowing, the researcher employed these three stages to support the findings of Zalmi et al. (2019).

The empirical findings reveal that both internal and external locus of control have a significant positive impact on the desire to engage in internal whistleblowing. Locus of control has little influence on the intention to carry out internal whistleblowing. The desire to participate in internal whistleblowing is only significantly moderated by the interaction between organizational ethical leadership and internal locus of control. This work attempts to contribute in a number of ways to the growth of the literature on locus of control and whistleblowing. First, the researcher was able to demonstrate through three locus of control model tests that people still intend to engage in whistleblowing, regardless of which internal or external locus of control is more dominant in them. This could be explained by the prosocial behavior of the individual. These findings suggest that individuals tend to suppress their fear, neglect their safety, and commit whistleblowing out of bravery and responsibility. Second, by employing organizational ethical leadership as a moderating variable and generating a substantial interaction with the internal locus of control, this study lessened the inconsistency of earlier research findings. Drawing on Bandura's social learning theory, this study provides preliminary evidence on the relationship between internal locus of control and organizational ethical leadership (Bandura, 2000; 2002). Lastly, using the empirical data this study has produced, the rectorate and the committee of the student organization might collaborate to create a whistleblower channel for reporting fraud in student organizations in Madura universities.

### **Locus of Control and Internal Whistleblowing Intention**

For behavioral research in accounting, locus of control offers insight into the attitudes and behaviors of study participants with respect to the moral choices made. Spector (1982) explored the locus of control in an organizational framework. In terms of end desires, he argues that having an internal locus of control provides a person more power over their environment and boosts their chances of having better goals and self-esteem. However, the expectations of the external locus of control are more in accordance with directed control and social demands. For evaluating variations in forecasting individual behavior across different groups, the locus of control theory is a metric with high validity and relevance (Rotter, 1990).

Internal vs. external control is the extent to which people believe that their activities or character attributes will decide their strength or the outcome of their acts. This is in contrast to people's expectation that fate, luck, or chance influence power or outcomes

(Rotter, 1966). To sum up, those who have an internal locus of control discern right from wrong and take ownership of their actions. Those with an external locus of control, on the other hand, believe that fate, luck, or destiny governs their lives and are therefore less likely to accept personal accountability for the outcomes of their actions (Trevino, 1986). Finally, the external locus of control correlates with a less moral attitude in life. In contrast, moral decisions are more likely to be made when the internal locus of control is prominent (Trevino & Youngblood, 1990).

Because whistleblowing is a type of ethical activity that is frequently linked to an internal locus of control, the locus of control is consequently one of the elements that determines whether someone will engage in it or not. Prosocial behavior states that people with an internal locus of control are more likely to whistleblow than those with an external one (Dozier & Miceli, 1985). Intention to whistleblow is also linked to locus of control. Prosocial behavior involves people continuing to expose wrongdoing for the benefit of others, despite having a more powerful external locus of control. The locus of the control variable is examined in a number of studies to explain why people are more likely to whistleblow, although the results of some earlier studies run counter to the hypothesis. The locus of control has no bearing on the desire to engage in whistleblowing, according to research by Agustiani & Hasibuan (2020), Fitriyah & El-Maghviroh (2019), Ghani et al. (2011), and Su'un et al. (2020). However, Chiu (2003) found that locus of control is a component that either strengthens or mitigates and explains the variation of intention to whistleblowing. Chiu's research in China used locus of control as a moderating variable on the intention to whistleblowing. The researcher cites the theoretical underpinnings and findings of earlier studies to support the claim that internal whistleblowing intentions and locus of control are related. The earlier theories of the locus of control dichotomy and prosocial behavior, which maintain that an individual with a strong grasp of standards and an internal or external locus of control is more likely to intend to engage in whistleblowing, serve as the foundation for this assertion. Researchers, through the facts and theories above, formulate the following hypotheses:

H<sub>1a</sub>: Locus of Control affects Internal Whistleblowing Intention

H<sub>1b</sub>: Internal Locus of Control affects Internal Whistleblowing Intention

H<sub>1c</sub>: External Locus of Control affects Internal Whistleblowing Intention

### **Locus of Control and Internal Whistleblowing Intention: Moderating Effect of Organizational Ethical Leadership**

Effective leadership style can affect organizational performance. Hechanova & Manaos (2020) explained that leadership plays a vital role in shaping the organization's ethical culture. They are mainly related to how leaders react to unethical behavior (appreciating, facilitating, allowing, forgiving, or even ignoring it) and whether it is acceptable (Ashforth & Anand, 2003). When individuals in the organization can influence the group to achieve their mission and goals, it is a significant factor in the success of an organization. Members of an organization will be less inclined to worry about it if the chairman or leader does not act morally since they will observe that their leader is not appropriately dealing with dishonest behavior (Said et al., 2018). Unethical behavior in an organization often occurs, such as lying to members of the organization, offering bribes, admitting only a few members, and abusing power (Alpkan et al., 2021).

The moral character of a leader is undoubtedly called into question by this incident or behavior. People are therefore more inclined to respond by working harder to support the organization or disclose issues when they believe their leader is moral (Brown et al., 2005). Additionally, it entails a dynamic relationship with the organization so that people are willing to contribute to its success by giving something. Consequently, they will typically expose fraud within their company. Ethical leadership is a predictor of whistleblowing among organizational members, according to research by Akhtar et al. (2021), Alpan et al. (2021), Bhal & Dadhich (2011), Gupta & Bhal (2021), and Hechanova & Manaois (2020).

For employees' comfort and safety, ethical leadership must be viewed favorably in order to reduce the perceived personal consequences of whistleblowing. According to Said et al. (2018), when an organization's chairperson or leader behaves unethically, members of the organization will be less invested in the organization as a whole since they will witness their leader failing to appropriately handle fraudulent activity (Laili et al., 2022). Conversely, when managers treat their staff members decently and morally, they create better social bonds (Brown & Treviño, 2006). The personal cost is an aspect that is highly considered by a whistleblower, especially when other members of the organization oppose the action of whistleblowing (Graham, 1986). Graham's (1986) organizational dissent model gives theoretical support for the notion that an individual's decision to disclose questionable activities is impacted by the perceived personal costs of reporting.

When many other members are less supportive of the whistleblowing action, they will force the whistleblower to stop their actions because of the threat of revenge or even losing their job. Therefore, the greater the personal cost will harm the intention to do whistleblowing. Conversely, when other members and even superiors support the whistleblowing action, of course, it will have a positive influence on someone to report problems that occur. Trevino (1986) underlined several factors, such as individual characteristics, locus of control, and social and environmental aspects, that interact with each other in determining whether or not an individual's decision is ethical. This is in line with the social cognitive theory proposed by Bandura (2000), which states that moral sense comes from individually and collectively perceived efficacy. This thinking directly says that an individual's moral reasoning is also influenced by the group to which they belong. Regardless of which locus of control is dominant in the individual, whether internal or external, people will typically act morally when the environment or people surrounding an organization are supportive, especially when the individual wishes to engage in prosocial activity. Researchers, through the facts and theories above, formulate the following hypotheses:

H<sub>2a</sub>: Organizational Ethical Leadership Moderates the Influence of Locus of Control on Internal Whistleblowing Intention

H<sub>2b</sub>: Organizational Ethical Leadership Moderates the Influence of Internal Locus of Control on Internal Whistleblowing Intention

H<sub>2c</sub>: Organizational Ethical Leadership Moderates the Influence of External Locus of Control on Internal Whistleblowing Intention

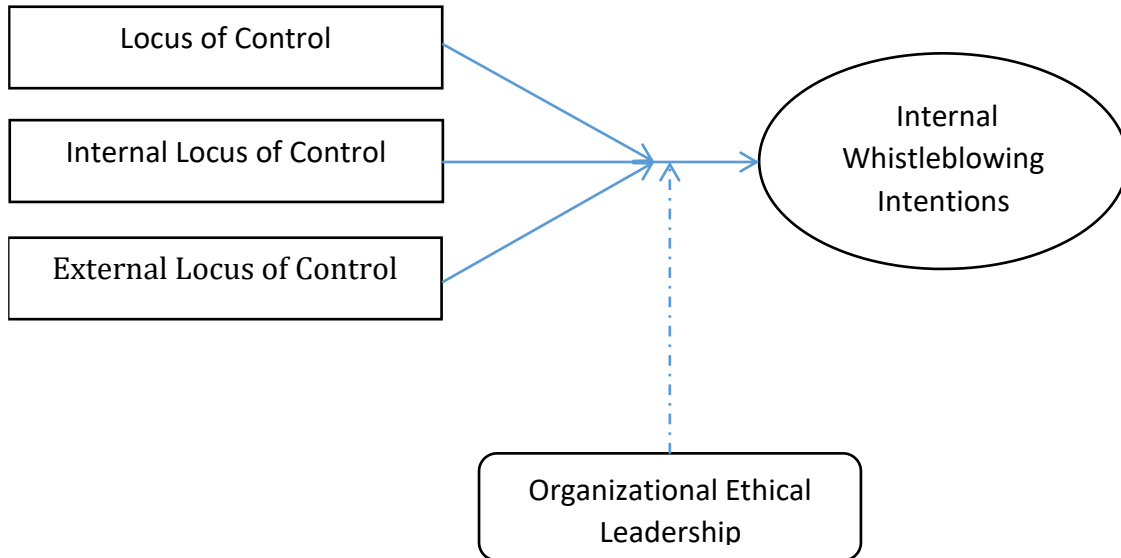


Figure 1. Research Model

2. RESEARCH METHODS

This study takes a quantitative approach, with data collected directly from respondents. To gather the required data for this investigation, an online survey is used. The research population, which consists of students who have managed or now manage student organizations at Madura universities, was given online questionnaires made using Google Forms. Due to the intricacy of the population being hired, the researcher was unable to contact every student involved in groups at Madura universities, so the questionnaires were disseminated in a step-by-step manner utilizing snowball sampling. The researchers received 228 responses after distributing the online questionnaire. However, it turned out that two of the comments were from students who had never been involved in student organizations, so they were removed. In the end, this study yielded 226 replies that could be processed and utilized to test the research hypothesis. Table 1 presents demographic information about the research participants.

Table 1. Respondent Demographics

No	Description	Category	Number of Respondents	Percentage
1	Gender	Male	95	42%
		Female	131	58%
	<b>Total</b>		<b>226</b>	<b>100%</b>
2	Age	18 Years	14	6%
		19 Years	37	16%
		20 Years	58	26%
		21 Years	77	34%
		22 Years	31	14%
		23 Years	4	2%
		24 Years	5	2%
	<b>Total</b>		<b>226</b>	<b>100%</b>
3	Student Organization Name	Student Executive Board	35	16%

		Student Representative Council	10	4%
		Study Program Student Association	76	34%
		Student Activity Unit and others	105	46%
		<b>Total</b>	<b>226</b>	<b>100%</b>
4	College Name	Trunojoyo Madura University	132	58%
		POLTERA	10	5%
		IAIN Madura	14	6%
		Wiraraja University	36	16%
		Others	34	15%
		<b>Total</b>	<b>226</b>	<b>100%</b>
5	College Area	Bangkalan	136	60%
		Sampang	15	7%
		Pamekasan	25	11%
		Sumenep	50	22%
		<b>Total</b>	<b>226</b>	<b>100%</b>

Source: Processed Data (2024)

Table 1 shows that women accounted for 58% of the respondents' gender frequency, with males making up the remaining 42%. 21-year-olds made up the largest percentage of research participants (34%), which is similar to the seventh semester. Twenty-year-olds came in second with 26%. The Student Activity Unit had 46% of the study's respondents, making it the organization with the most respondents. The Study Program Student Association came in second with 34%, followed by the Student Executive Board with 16% and the Student Representative Council with 4%. Up to 132 respondents, or 58% of the total, were Trunojoyo Madura University students, who made up the majority of the research participants. The remaining 34 respondents are from various universities, with 36 respondents, or 16%, being from Wiraraja University, 14 respondents, or 6%, from IAIN Madura, and 10 respondents, or 5%, from POLTERA. Bangkalan had the most respondents (136, or 60%), followed by Sumenep (50, or 22%), Pamekasan (25, or 11%), and Sampang (15, or 7%).

In order to gauge respondents' answers, the questionnaire utilized in this study employed a Likert scale. Every response received a score between 1 (strongly disagree) and 7 (strongly agree). Additionally, Budiaji (2013) found that response point number seven has strong validity, discrimination power, stability, and reliability. The locus of control, organizational ethical leadership, and internal whistleblowing intention are the three variables that are measured by the questionnaire used in this study. 16 WLCs indicator items make up the locus of control measurement tool that was taken from Spector (1988). Organizational ethical leadership is measured by ten indicator items in the Said et al. (2018) questionnaire. An instrument developed by Park et al. (2008) that includes three indicator items was used to measure the endogenous variable in this study, which is internal whistleblowing intention. SmartPLS version 4.0 software is used as the data analysis tool.

### 3. RESULTS AND DISCUSSION

#### Outer and Inner Model Test

Since the study makes use of PLS statistical analysis methods, two steps must be completed before testing the hypothesis. The outer model was examined first, followed by the inner model by the researcher. The researcher thereafter examines the findings of the hypothesis test. To pass the outer model in this study, the research model must pass the convergent validity, discriminant validity, and reliability tests, since all of the variables employ reflective indicators. Convergent validity test results are summarized in Table 2.

**Table 2. Convergent Validity Test Results**

Variable	Indicator	AVE	Loading Factor	Description
<b>MODEL 1</b>				
<b>Locus of Control</b>	LOC4	0.568	0.722	Valid
	LOC5		0.811	Valid
	LOC6		0.728	Valid
	LOC7		0.749	Valid
<b>Organizational Ethical Leadership</b>	OEL1	0.637	0.736	Valid
	OEL2		0.826	Valid
	OEL3		0.832	Valid
	OEL4		0.839	Valid
	OEL5		0.820	Valid
	OEL6		0.713	Valid
	OEL7		0.809	Valid
<b>Internal Whistleblowing Intention</b>	WI1	0.652	0.777	Valid
	WI2		0.788	Valid
	WI3		0.855	Valid
<b>MODEL 2</b>				
<b>Internal Locus of Control</b>	ILOC1	0.557	0.753	Valid
	ILOC2		0.765	Valid
	ILOC7		0.719	Valid
<b>Organizational Ethical Leadership</b>	OEL1	0.637	0.737	Valid
	OEL2		0.826	Valid
	OEL3		0.832	Valid
	OEL4		0.839	Valid
	OEL5		0.820	Valid
	OEL6		0.712	Valid
	OEL7		0.809	Valid
<b>Internal Whistleblowing Intention</b>	WI1	0.656	0.783	Valid
	WI2		0.797	Valid
	WI3		0.847	Valid
<b>MODEL 3</b>				
<b>External Locus of Control</b>	ELOC5	0.724	0.878	Valid
	ELOC6		0.823	Valid
<b>Organizational Ethical Leadership</b>	OEL1	0.637	0.736	Valid
	OEL2		0.826	Valid
	OEL3		0.832	Valid
	OEL4		0.839	Valid

	OEL5		0.820	Valid
	OEL6		0.712	Valid
	OEL7		0.809	Valid
<b>Internal Whistleblowing Intention</b>	WI1	0.655	0.783	Valid
	WI2		0.794	Valid
	WI3		0.849	Valid

Source: Processed Data (2024)

The variable indicators are examined from two angles to determine if they pass the convergent validity test. The loading factor value, which must be higher than 0.708, is the first thing we can observe. The second is evident from the AVE value, which needs to be higher than 0.5 (Hair et al., 2019). Since the loading factor value is  $> 0.708$  and the AVE value is  $> 0.5$ , we may infer from Table 2 that all indicators have passed the convergent validity test. This is as a result of the model's removal of all indicators with loading factor values below 0.708. Table 3 summarizes the results of the discriminant validity test, the next stage in the outer model testing procedure.

**Table 3. Discriminant Validity Test Results**

Variable	Indicator	AVE Root	Latent Variable Correlation (Highest Value)	Loading Factor	Cross Loading (Highest Value)	Description
<b>MODEL 1</b>						
<b>Locus of Control</b>	LOC4	0.753	0.000	0.722	0.421	Valid
	LOC5			0.811		Valid
	LOC6			0.728		Valid
	LOC7			0.749		Valid
<b>Organizational Ethical Leadership</b>	OEL1	0.798	0.435	0.736	0.638	Valid
	OEL2			0.826		Valid
	OEL3			0.832		Valid
	OEL4			0.839		Valid
	OEL5			0.820		Valid
	OEL6			0.713		Valid
	OEL7			0.809		Valid
<b>Internal Whistleblowing Intention</b>	WI1	0.807	0.578	0.777	0.570	Valid
	WI2			0.788		Valid
	WI3			0.855		Valid
<b>MODEL</b>						
<b>Internal Locus of Control</b>	ILOC1	0.746	0.000	0.753	0.347	Valid
	ILOC2			0.765		Valid
	ILOC7			0.719		Valid
<b>Organizational Ethical Leadership</b>	OEL1	0.798	0.313	0.737	0.638	Valid
	OEL2			0.826		Valid
	OEL3			0.832		Valid
	OEL4			0.839		Valid
	OEL5			0.820		Valid
	OEL6			0.712		Valid
	OEL7			0.809		Valid
<b>Internal</b>	WI1	0.810	0.574	0.783	0.567	Valid

<b>Whistleblowing Intention</b>	WI2			0.797		Valid
	WI3			0.847		Valid
<b>MODEL 3</b>						
<b>External Locus of Control</b>	ELOC5	0.851	0.000	0.878	0.375	Valid
	ELOC6			0.823		Valid
<b>Organizational Ethical Leadership</b>	OEL1			0.736		Valid
	OEL2			0.826		Valid
	OEL3			0.832		Valid
	OEL4	0.798	0.356	0.839	0.638	Valid
	OEL5			0.820		Valid
	OEL6			0.713		Valid
	OEL7			0.809		Valid
<b>Internal Whistleblowing Intention</b>	WI1			0.783		Valid
	WI2	0.809	0.575	0.794	0.568	Valid
	WI3			0.849		Valid

Source: Processed Data (2024)

The remaining variables and indicators have all passed the discriminant validity test, as indicated in Table 3. This is evident in all variables and indicators, as their root value is AVE > latent variable correlation and cross-loading value < loading factor value. In addition, a reliability test was performed to ascertain whether the indicators and research instruments had consistently measured the variables. A composite reliability value greater than 0.7 is used to verify the reliability of the test. Given that all variables have values greater than 0.7, as explained in Table 4, the research instruments and indicators have passed the reliability test as well as every outer model test. Following that, the inner model test was conducted to determine how well exogenous variables explained endogenous variables (R square), as indicated in Table 5.

**Table 4. Reliability Test Results**

No.	Variable	Composite Reliability	Description
<b>MODEL 1</b>			
1	<b>Locus of Control</b>	0.840	Reliable
2	<b>Organizational Ethical Leadership</b>	0.924	Reliable
3	<b>Internal Whistleblowing Intention</b>	0.849	Reliable
<b>MODEL 2</b>			
1	<b>Internal Locus of Control</b>	0.790	Reliable
2	<b>Organizational Ethical Leadership</b>	0.924	Reliable
3	<b>Internal Whistleblowing Intention</b>	0.851	Reliable
<b>MODEL 3</b>			
1	<b>External Locus of Control</b>	0.840	Reliable
2	<b>Organizational Ethical Leadership</b>	0.924	Reliable
3	<b>Internal Whistleblowing Intention</b>	0.850	Reliable

**Table 5. Inner Model Test Results**

R Square
<b>MODEL 1</b>
0.346
<b>MODEL 2</b>
0.374
<b>MODEL 3</b>
0.346

Source: Processed Data (2024)

This test assessed the structural model's ability to predict causal links between latent variables. According to Table 5, all endogenous and moderating variables can explain the variation of endogenous variables by 0.346 or 34.6%, 0.374 or 37.4%, and 0.346 or 34.6% for models with the exogenous locus of control, internal locus of control, and external locus of control variables. Table 6 exhibits the findings of the hypothesis testing.

### Hypothesis Test Results

The last test is hypothesis test to determine whether the hypotheses are supported or no. Three models are examined in this study: one that uses the locus of control variable as the exogenous variable, one that uses an internal locus of control, and a third that uses an external locus of control. Table 6 displays the outcomes of the hypothesis testing for the three models.

**Table 6. Hypothesis Test Result**

No.		Path Coefficient	P Value	Conclusion
<b>MODEL 1</b>				
1	<b>H1a:</b> Locus of Control → Internal Whistleblowing Intention	0.115	0.054	Not Supported
2	<b>H2a:</b> Locus of Control*Organizational Ethical Leadership → Internal Whistleblowing Intention	-0.015	0.402	Not Supported
<b>MODEL 2</b>				
1	<b>H1b:</b> Locus of Control Internal → Internal Whistleblowing Intention	0.206	0.000	Supported
2	<b>H2b:</b> Locus of Control Internal*Organizational Ethical Leadership → Internal Whistleblowing Intention	-0.094	0.026	Supported
<b>MODEL 3</b>				
1	<b>H1c:</b> Locus of Control Eksternal → Internal Whistleblowing Intention	0.131	0.038	Supported
2	<b>H2c:</b> Locus of Control Eksternal*Organizational Ethical Leadership → Internal Whistleblowing Intention	0.002	0.489	Not Supported

Source: Processed Data (2024)

According to Hypothesis 1a, the intention to engage in internal whistleblowing is strongly influenced by locus of control. The findings of the statistical analysis indicate that a

path coefficient value of 0.115 and a significance value of 0.054 are greater than 0.05. Thus, locus of control has no discernible impact on the intention to engage in internal whistleblowing, and H1a is not supported. For Hypothesis 1b, the test results show that the path coefficient value is 0.206, and the significance value of 0.000 is less than 0.05. In light of the acceptance of H1b, it can be said that the intention to engage in internal whistleblowing is highly influenced by the internal locus of control. With a path coefficient value of 0.131 and a significance value of 0.038, below 0.05, the test for the impact of external locus of control on internal whistleblowing intentions supports Hypothesis 1c.

Information about the moderating hypothesis is also provided by the statistical testing findings, which are displayed in Table 6. Three models—the locus of control model, the internal locus of control model, and the external locus of control model—were examined for the moderating relationship. By combining these three factors with organizational ethical leadership, the moderating influence of these three models was examined. Only Hypothesis 2b, with a p-value of 0.026, substantially moderated the internal locus of control effect on internal whistleblowing intents among the three moderating hypotheses (H2a, H2b, and H2c). With p values of 0.402 and 0.489, respectively, hypotheses 2a and 2c were not substantially moderated. The effect of exogenous variables on endogenous variables is considerably moderated by Hypothesis 2b; nonetheless, the path coefficient value is negative, at -0.094. Accordingly, the impact of internal locus of control on the intention to engage in internal whistleblowing is lessened by organizational ethical leadership.

### **The Effect of Locus of Control on Internal Whistleblowing Intention**

Empirical evidence states that locus of control does not significantly affect the intention to carry out internal whistleblowing. This finding shows that individuals with the entire locus of control indicators (internal and external) tend to have conflicts to take ethical actions such as whistleblowing. This conflict probably stems from the duality of locus of control variables which have two contradictory dimensions related to individual perceptions in perceiving control over rewards, reinforcement, or outcomes that exist in an individual's life. Empirically the locus of control variable cannot significantly influence the intention to carry out internal whistleblowing, and this result is per the findings obtained by Agustiani & Hasibuan (2020), Fitriyah & El-Maghviroh (2019), and Su'un et al. (2020). Research by Agustiani & Hasibuan (2020), Fitriyah & El-Maghviroh (2019), and Su'un et al. (2020) found no effect because locus of control variable was measured simultaneously by sixteen internal and external locus of control indicators, which could lead to bias in the research results. This assumption is supported by the research results on the second and third models in which the researchers individually tested the two dimensions of the locus of control.

Researchers found that internal and external dimensions of the locus of control have a positive and significant effect on the intention to carry out internal whistleblowing. This shows that regardless of which dimension is more dominant, internal or external, individuals who have prosocial behavior tend to behave following what is socially desired by providing benefits to others without forgetting the consequences they may receive (Brief & Motowidlo, 1986). The internal locus of control findings aligns with the results of Chiu (2003) and contradict the findings of Ghani et al. (2011). Research finding related to the influence of external locus of control which positively and significantly affects whistleblowing intention, is still minimal. This is triggered by the stereotype, which states that individuals with a more

dominant external locus of control tend to avoid ethical actions, especially whistleblowing (Spector, 1982). Empirical evidence obtained from this study is the initial evidence of this stereotype. This shows that students who participate in student organizations at universities in Madura will tend to report fraud that they encounter in their organization to the head of the organization, the dean, or the rector, regardless of whether the internal or external dimensions are more dominant in the student's locus of control, and these findings also contradict those of Zalmi et al. (2019).

### **The Moderating Effect of Organizational Ethical Leadership on the Relationship Between Locus of Control and Internal Whistleblowing Intention**

This study seeks to provide preliminary evidence of the interaction between organizational ethical leadership and locus of control (internal and external) on the intention to conduct internal whistleblowing. Of the three moderating hypotheses tested, only the interaction between internal locus of control and organizational ethical leadership significantly influences whistleblowing intentions. In comparison, the other two moderating hypotheses are not supported. This means that students whose internal and external locus of control dimensions were tested simultaneously and moderated by organizational ethical leadership gave insignificant moderating results. This also occurs in organizational ethical leadership, which is moderated by the influence of external locus of control and internal whistleblowing intentions. This means that students with a more dominant external locus of control cannot be moderated significantly by organizational ethical leadership.

Students with a more dominant internal locus of control are moderated by how ethical their leader is. The leader in question can be the head of the student organization, the dean, or the rectorate. Internal locus of control is empirically proven to be moderated by organizational ethical leadership regarding its effect on the intention to conduct internal whistleblowing. On the other hand, the influence's direction gives an exciting surprise because the direction is negative. This shows that students who participate in student organizations at universities in Madura tend to choose silence if they see fraud committed by their organizational partners when their leader (head of student organization, dean, or rector) is ethical.

The absence of precedent studies regarding this topic makes researchers use social learning theory to explain the phenomena related to the insignificant moderating effect of organizational ethical leadership on the external locus of control and the significant moderating effect of organizational ethical leadership on the internal locus of control. Social learning theory explains that individuals, before taking a moral action, must go through very complex thinking to reach a decision (Bandura, 2000; 2002). This also applies to whistleblowing, in which an individual is required to report if they observe wrongdoing. Students with a dominant external locus of control do not see ethical leadership as an aspect that strengthens or weakens their intention to carry out internal whistleblowing. This is due to the externality dimension of their locus of control. These individuals will continue whistleblowing even though they believe that whether or not their reports are followed up is part of a destiny beyond their control.

Ethical leaders are, therefore, part of that destiny, whether their leaders are ethical or not. When the leadership punishes wrongdoers, it is due to external factors, not due to ethical leadership. This also applies to individuals whose internality is dominant. They assume that ethical leaders can moderate their intention to carry out internal whistleblowing. In this case,

organizational ethical leadership weakens the effect of the internal locus on control of internal whistleblowing intention. This is contrary to the assumption built by researchers who hypothesize that organizational ethical leadership will strengthen the internal locus of control. This result is thought to occur because of the internality aspect of individual with an internal locus of control. They assume that an event occurs under their control. Students who do internal whistleblowing can be said to be doing peer reporting, a form of internal whistleblowing.

Ethical leaders will follow up firmly on reports received regarding wrongdoing and punish perpetrators severely to provide a deterrent effect. Students who perceive that their colleague was punished because of him will take this possibility into account. According to Trevino & Victor (1992), peer reporting is a more complex form of whistleblowing because the whistleblower will report his fellow student organizations to the leadership. As a result, the whistleblower will get more severe retaliation and alienation from the wrongdoer and his co-organizers. Therefore, referring to social learning theory, to avoid the possibility of acts of revenge, they, according to Loyens (2013)'s statement, will tend to choose silence compared to peer reporting. Ethical leaders are, therefore, able to significantly weaken students' intentions to report their peers to internal university parties.

#### **4. CONCLUSION**

This study examines the effect of three loci of control models, namely the overall locus of control, internal locus of control, and external locus of control, on the intention to conduct internal whistleblowing moderated by organizational ethical leadership. This study makes students who participate in student organizations at Madura universities as respondents. This topic was chosen because it is still interesting to research, and the research opportunities are still wide to be explored, mainly because the research respondents are still rarely studied. From the results of statistical tests, empirical evidence is obtained that locus of control does not significantly affect the intention to carry out internal whistleblowing of organizational members. On the other hand, internal and external locus of control significantly positively affect the intention to carry out internal whistleblowing. The moderating effect test also found that only the interaction of organizational ethical leadership and internal locus of control significantly moderated the intention to conduct internal whistleblowing. Another moderating hypothesis, namely the interaction of organizational ethical leadership and locus of control and external locus of control, is not supported. The findings of this study can be explained by using the duality of locus of control, prosocial behavior theory, and social learning theory.

This paper contributes to the concept of whistleblowing in three ways. First, research findings using the theory of prosocial behavior as a theoretical basis are able to challenge the generally accepted stigma in research related to locus of control and whistleblowing. This stigma states that individuals with an external locus of control are more resistant to whistleblowing intentions. Through statistical testing, empirical evidence is obtained that individuals with an internal or external locus of control have the same intention to do whistleblowing. These findings prove that humans in general try to perform decent things for their society as a whole by performing whistleblowing. In doing so, they try to muster their courage and throw off their fear. Second, this study is able to provide findings of the moderating effect of organizational ethical leadership on the influence of internal locus of

control on the intention to conduct internal whistleblowing. This finding is able to reduce the inconsistency of previous studies, which are inclusive regarding the influence of internal locus of control on whistleblowing intention. However, the direction of the effect is different from what has been hypothesized. Third, referring to the findings of the moderating effect of organizational ethical leadership, it can be concluded that in the context of peer reporting conducted by students, ethical leaders are less able to motivate them to whistleblowing. This is in line with social learning theory which states that whistleblowers consider many aspects before whistleblowing. These aspects will intertwine to form complex thinking that triggers whistleblowers to choose silence. The university rector in Madura can promote different reporting policies based on the grid-group cultural theory proposed by Loyens (2013) to accommodate the various personal factors possessed by each prospective whistleblower.

A number of limitations should be taken into consideration while interpreting this study. First, comprehensive data on students involved in student organizations at Madura universities was not available for this study. When the researcher conducted the study, these data were unavailable. This limits the researcher's capacity to apply probability sampling, which results in less than ideal generalizability for the study's conclusions. In order to better apply study findings to the wider population, future research is anticipated to look for data on students who actively participate in student organizations. Second, the limitations of previous studies that examined the moderating effect of organizational ethical leadership with internal locus of control and the negative direction of the coefficients limited researchers to rationalize the research findings. Future research is expected to examine the same topic as the current research to strengthen the rationalization of previous research. Future researchers can also use different theories to explain the moderating effect of organizational ethical leadership with internal locus of control to provide a more rational explanation regarding the moderating interactions of the two variables. Further researchers can also investigate other moderating variables to offer a broader view of the factors that can moderate the intentions of students who join student organizations at universities in Madura to blow the whistle. In turn, these various research findings can help universities in Madura to formulate more powerful whistleblowing (peer reporting) systems and policies.

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