

The Impact of Organizational Commitment, Incentive, and Risk Reporting through Social Media on Whistleblowing Intention

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Abstract

Purposes: This study explores the impact of organizational commitment, incentives, and risks associated with reporting through social media on whistleblowing intentions.

Methods: A quantitative survey approach was adopted to collect data from accounting, finance, and tax employees in 40 profit-oriented companies. The garnered data were analyzed using multiple linear regression analysis through SPSS version 26.

Findings: Research results indicate that organizational commitment has a positive and significant influence on whistleblowing intentions, while incentives have been observed to have no significant effect. The risk variable for reporting via social media does not show a negative influence that can reduce whistleblowing motivation. Whistleblowing intentions continue to occur because of the high loyalty of respondents, which overrides the provision of incentives and the risk of threats. This research contributes to organizations by providing guidance on creating whistleblowing policies that promote positive reporting to reveal fraud and collar crime.

Novelty: The study focuses on the increasing number of fraud cases, particularly corruption, in Indonesia and the importance of whistleblowing on social media to expose organizational violations. Employee perceptions regarding combining financial and non-financial incentives, and whistleblowing risks in social media are rarely discussed so it is explained in this study.

Keywords: Incentive, Intention of Whistleblowing, Organization Commitment, Risk Of Reporting Through Social Media.

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INTRODUCTION

According to the Association of Certified Fraud Examiners, corruption cases dominate 64.4% of fraud in Indonesia (ACFE Indonesia, 2020). Indonesia is classified as having the lowest anti-corruption level, ranking 110th with a total score of 34 on the Corruption Perception Index (Transparency International, 2022). In 2022, the Corruption Eradication Commission uncovered 130 corruption cases that have been arrested in Indonesia (KPK, 2023). The Corruption

Eradication Committee's observations on fraud cases indicate that whistleblowing has been commonly carried out through whistleblowing facilities. Whistleblowing involves reporting acts of corruption, misuse of assets, fraudulent financial reports, and ethical violations within the organization. Globally, whistleblowing has been recognized as an effective means of revealing 42% of organizational fraud cases (ACFE, 2022).

Whistleblowing is a phenomenon that frequently occurs in Indonesia. One such case involves the reporting of the fake Sinarmas policy by a whistleblower, which resulted in losing 200 billion rupiah (Puspadini, 2023). A poorly functioning whistleblowing system can be detrimental to the organization and weaken its supervisory function. For instance, Waskita Karya covered up acts of corruption within its organization by building fictitious projects around 2016-2020 but revealed through whistleblowing (Nugrahanto, 2023). Fraudulent practices by top-level management can lead to subordinates feeling unable to challenge their leadership. Besides, whistleblowers may face retaliation from institutions, such as threats of dismissal, loss of future job opportunities, criminal acts, and even acts of terror. For example, an employee at a company in Cikarang had her employment contract terminated for criticizing the company's poor management system on Twitter (Robin, 2023). This threat creates an ethical dilemma for whistleblowers who want to report fraud.

Whistleblowing is an effective means of revealing fraud and ethical violations that do not align with organizational standards (Abdullah & Hasma, 2018). Reporting fraud plays a crucial role in assisting top management and stakeholders with internal control. Typically, whistleblowing is performed by individuals who are familiar with and understand the internal workings of the organization. Whistleblowers can report findings of fraud to the public or authorities as informants (Safitri, 2022). Although the intention to prevent fraud can motivate whistleblowers to act, whistleblowers may not always receive a positive response when they try to protect organizations from illegal acts. This is because whistleblowers are seen as violating employee loyalty by revealing organizational secrets (Rothschild & Miethe, 1999). Whistleblowers may also face retaliation or counterattacks from their organization, which can harm its position and security. Differences in understanding regarding the role of the reporter can cause potential whistleblowers to distort their intentions to blow the whistle.

This research aims to provide organizations with material to consider when creating whistleblowing policies that encourage positive reporting to reveal fraud and collar crime. The study addresses research gaps in the variables of organizational commitment and incentives, as well as the topic of whistleblowing via social media, which is rarely discussed in Indonesia. Whistleblowing actions arise due to employees' interests and loyalty to the organization (Clyde et al., 2022). Organizational commitment is formed by strengthening good relationships between employees and the institution during work, thereby creating a sense of belonging (Safitri, 2022). Employees' connection with the organization increases their moral courage to report violations and protect the institution from destruction (Valentine & Godkin, 2019). Employees who report deviant actions by a group of people are aware that such actions can hinder organizational performance optimization. However, whistleblowers may receive little protection and appreciation, as not everyone in the organization sees whistleblowing as a beneficial act. Those involved in fraudulent acts may assume that whistleblowing endangers their position within the organization. Perpetrators of violations often retaliate against whistleblowers in an attempt to prevent them from reporting. It is important to protect whistleblowers from such retaliation to ensure a culture of transparency and accountability (Satria, 2016). This can have a significant impact on employee loyalty and their willingness to report fraud or other misconduct.

It is important to address and prevent retaliation in order to encourage reporting. Lee and Xiao (2018) suggest using incentives to reward individuals for reporting illegal acts. Incentive schemes can incentivize whistleblowers through monetary compensation, holidays, gift cards, and appreciation. It is important to respect whistleblowers, as reporting fraud requires significant effort, time, and resources (Lee & Turner, 2017). Besides, incentives can foster loyalty between

the giver and recipient of rewards when carrying out whistleblowing. Brink (2017) explains that incentives can influence whistleblowers' psychology by generating feelings of anxiety, which can increase internal and external reporting motivation. This anxiety generates a sense of responsibility that requires recipients to report fraud. Further, incentives are useful for motivating individual ethical actions. Individual reasons for whistleblowing can vary, such as efforts to dedicate employees to the organization or gain personal benefits. Whistleblowers are obligated to respond to incentive offers with full responsibility to avoid the consequences of increasing false reports, which could damage the internal reporting system.

In internal reporting channels, whistleblowing has been impacted by digital technology. Social media has made reporting faster, easier, and more anonymous, resulting in quicker exposure of organizational mistakes to the public (Latan et al., 2021). Criticism of organizational governance on social media is often considered not credible due to the wide range of sources and lack of verification. Fraudulent information disclosed via social media can have a negative impact on an organization's reputation (Schaarschmidt & Walsh, 2018). Whistleblowing is often viewed as an insult, leading organizations to retaliate and potentially harm the whistleblower's position. According to ICJR (2017), whistleblowers are considered perpetrators of defamation of institutions under Law No. 19 of 2016 concerning Information and Electronic Transactions in Indonesia (Kementerian Sekretariat Negara Republik Indonesia, 2016). Although Law No. 31 of 2014 regulates whistleblower security guarantees, its implementation is deemed inadequate in protecting witnesses (Kementerian Sekretariat Negara Republik Indonesia, 2014; Satria, 2016). This lack of protection has led to a decrease in reporting fraud via social media (Arianto, 2021).

A study from Hayati (2018) and Bernawati (2018), described that organizational commitment positively correlates with employees' intention to carry out whistleblowing. This is because employees feel a personal responsibility to protect the organization and their work. Meanwhile, research by Setyawati (2015) and Indriani (2019) found no evidence of a relationship between organizational commitment and employees' whistleblowing intentions in government institutions. This was attributed to the perception that reporting channels were inadequate in protecting whistleblowers. Tyas and Utami (2020) suggested that incentives could increase the likelihood of whistleblowing, while Gifoni (2022) noted that this phenomenon is less prevalent in private companies. Incentives refer to an individual's motivation to obtain material benefits and personal security. The incentive variable replicates previous studies that examined the reporter's perspective on providing financial and non-financial rewards (Lee & Turner, 2017). The whistleblowing system leverages technological advancements, such as social media. Previous research has examined reporting on social media using upload history or interviews (Borelli-Kjaer et al., 2021; Lazar, 2022). Previous studies related to whistleblowing have merely focused on analyzing the #MeToo movement and the Oren Cohen scandal. Therefore, this research model employs a questionnaire to determine employees' perceptions of the risks associated with whistleblowing.

The Theory of Planned Behavior (TPB) from Ajzen dan Fishbein (1980), to study human behavior through intentions in social psychology research, is utilized in this study. Hrubes et al. (2001) expanded the TPB to include the influence of moral values on psychological processes and intentions. Moral values, as a fundamental basis for human behavior, can indirectly affect individual intentions. An individual's involvement in acting or not is determined by their personal value orientations. Before taking action, individuals consider the impact and benefits of internal and external incentives. Individual intentions are determined by three factors: (1) behavioral beliefs, namely beliefs about individual attitudes that can be influenced by positive or negative behavior; (2) normative beliefs, namely the belief that social pressure can motivate individuals to behave; (3) control beliefs, namely, a certain situation that is believed to inhibit or support an individual's behavior.

Organizational commitment reflects an employee's loyalty to their workplace. TPB links an individual's intentions and moral values to their behavior in committing to an organization.

Whistleblowers who are committed to their organization will report violations that go against their moral values. This is because personal and professional activities are influenced by religious norms, laws, and ethical considerations, which give rise to confidence in behavior. Organizational commitment is a crucial aspect of employee work culture, as it fosters a sense of ownership and responsibility towards the institution (Siahaan et al., 2023). This commitment can also enhance employees' awareness to detect and prevent fraud within the organization (Safitri, 2022).

Employees with high organizational commitment have the potential to become whistleblowers because they view whistleblowing as a serious action (Su'un et al., 2020). The studies from Bernawati (2018), Hayati (2018), and Safitri (2022) suggest that high organizational commitment can increase individual whistleblowing intentions. This is because employees with high organizational commitment feel a sense of ownership towards the institution and their jobs. Setyawati (2015) and Indriani (2019) found different research results regarding the influence of organizational commitment on whistleblowing intentions. The study suggests that lack of security and high levels of retaliation against whistleblowers are the causes of employees distrusting the organization. Additionally, low loyalty to the organization creates a tendency for employees to ignore problems that occur. The first hypothesis for the organizational commitment variable is:

H₁: The higher the organizational commitment indicates the individual's higher intention to carry out whistleblowing.

Organizations may also use incentives to encourage whistleblowing (Berger et al., 2017). TPB affects whistleblowing intentions and moral values by exerting psychological pressure through incentives. Incentives create social pressure on whistleblowers, which may influence their decision to report or ignore facts. Incentives, whether financial or non-financial, can influence intentions and moral values that guide behavioral decisions. Non-financial incentives, such as vacations or gift cards that cannot be exchanged for cash are often given to whistleblowers. Desir et al. (2022) reported that non-financial rewards are just as effective as monetary incentives in motivating whistleblowers. Incentive programs can create a sense of loyalty to the reward provider.

Research by Stikeleather (2016) and Tyas (2020) found that providing incentives increases whistleblowing intentions. Meanwhile, the size and type of incentives received by whistleblowers are material factors in the occurrence of whistleblowing (Desir et al., 2022). Gifoni (2022) asserts that incentives do not influence whistleblowing intentions, as the whistleblower's gender, length of work, and education give rise to idealistic behavior that prioritizes personal security. Whistleblowing can have a psychological impact on individuals, causing them to carefully consider their actions before reporting violations. In order to encourage whistleblowers to come forward, organizations may offer incentives as a form of compensation. Based on this description, the second hypothesis for the incentive variable is:

H₂: Greater incentives being given results in an individual's higher interest in whistleblowing.

TPB links intentions and moral values to regulate individual actions in whistleblowing on social media. Organizations, leaders, and interested parties supervise to influence individual behavior. The company's highest authority supports whistleblowing to safeguard its assets from fraud. However, whistleblowing intentions may change if the individual faces interference while reporting. Efforts to intimidate whistleblowers are commonly practiced to reduce the intention of whistleblowing through social media because reports from whistleblowers are associated with disclosing negative company information (Arianto, 2021). The use of personal and business social media has added complexity to the public space, which is changing whistleblowing procedures

Whistleblowers can easily produce and disseminate information through social media (Lam & Harcourt, 2019; Lorenz-Spreen et al., 2022; Widhiyanti & Bernawati, 2020). Public hearings that follow negative actions reported on social media can reduce the economic value of the organization (Borelli-Kjaer et al., 2021; Lazar, 2022). In Indonesia, laws and regulations regarding reporting via social media do not adequately protect whistleblowers (Satria, 2016).

The information provided by whistleblowers is often considered defamatory and damaging to the organization, leading to retaliation that can have negative effects on their personal and professional lives. This risk of threats can reduce whistleblowers' motivation to come forward (Latan et al., 2021). Following this description, the third hypothesis regarding the risk variable for reporting through social media is:

H₃: Higher risk for reporting through social media lowers an individual's intention to do whistleblowing.

METHODS

The article presents a quantitative approach using survey methods. It focuses on employees in the accounting, finance, and tax fields from 40 companies operating in the manufacturing, services, and trade sectors. The research location was chosen based on the same characteristics, such as the whistleblowing phenomenon in the parent or subsidiary company. The criteria used in the sample are accounting, finance, and tax employees because they hold strategic positions in detecting fraud (L. Gao & Brink, 2017). The research sample was determined non-probabilistically using convenience sampling techniques. This technique helps researchers determine the sample based on ease of accessibility (Erkmen et al., 2014). The appropriate sample size for the test ranges between 20 and 200 (Hair et al., 2019). The primary data for the research was collected through a closed questionnaire distributed via Google Forms. Meanwhile, the research instrument measured the variables through a Likert scale with four answer points to avoid neutral choices (Sugeng, 2022).

The question indicator for organizational commitment serves as a proxy for behavioral beliefs, while normative beliefs serve as a proxy for incentive variables. The risk of reporting via social media is linked to control beliefs to measure an individual's intention to blow the whistle. This refers to research from (Hayati & Wulanditya, 2018; Latan et al., 2021; Safitri 2022; Tyas & Utami, 2020). The operational definitions of the research variables are fully explained in Table 1.

The obtained data was assessed for classical assumptions, including normality, multicollinearity, and heteroscedasticity, to ensure the Best Linear Unbiased Estimation (Mardiatmoko, 2020). The hypothesis was tested using multiple linear regression analysis through SPSS. This analysis helps researchers predict data sets from multiple variables (Ningsih & Dukalang, 2019). The regression model equation is systematically explained in the following formula:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \dots \dots \dots (1)$$

Description:

Y = intention to whistleblowing
 α = constant
 $\beta_1 - \beta_3$ = regression coefficient
 X_1 = organization commitment
 X_2 = incentive
 X_3 = risk of reporting through social media
 ε = error

The t-test value indicates that Ha is accepted if the sig value of ≤ 0.05 , which implies that organizational commitment, incentives, and the risk of reporting via social media partially influence the whistleblowing intention variable. The coefficient of determination predicts the regression equation's ability to measure the magnitude of variation in the independent variable affecting the dependent variable (Barrett, 1974).

Table 1. Operational Definition

No.	Variable	Operational Definition	Variable Indicator
1	Intention for Whistleblowing	Individual awareness to act in reporting organizational violations	1.1 Individual integrity in carrying out ethical and moral obligations during work 1.2 Report violations to protect public interests through internal or external whistleblowing (Bagustianto & Nurkholis, 2015, Indriani et al., 2019, Safitri, 2022, and Wibisono et al., 2018)
2	Organization commitment	Form of employee loyalty to protect the institution where they work by reporting findings of fraud	1.1 Individuals strive to protect the organization from destruction due to fraud. 1.2 Confidence that the organization shares the same values and goals to avoid fraud (Bagustianto & Nurkholis, 2015, Indriani et al., 2019, and Mowday et al., 1979)
3	Incentive	Financial and non-financial rewards are provided by the workplace to employees to motivate whistleblowing intentions.	1.1 The type and size of incentives offered by the organization influence the reporting of fraud and wrongdoing. 1.2 Whistleblowers need incentives because whistleblowing involves costs, time, and energy. (Desir et al., 2022, Gifoni, 2022, Lee & Turner, 2017, and Teichmann & Falker, 2021)
4	Risk of reporting through social media	Physical and psychological threats that pressure whistleblowers not to carry out whistleblowing actions in social media	1.1 Social benefits and risks are taken into consideration by whistleblowers before carrying out whistleblowing via social media. 1.2 Individuals prioritize honesty and correct information, as well as being ready to face the risk of threats. (Ajzen, 1991, Hrubes et al., 2001, and Walsh et al., 2020)

Source: processed data (2023)

RESULTS AND DISCUSSIONS

A total of 160 questionnaires were distributed to accounting students who were respondents in the pilot test. Of the distributed questionnaires, 59 (36.875%) data were not returned and 101 (63.125%) were filled in completely for analysis. All question items in the questionnaire are valid and reliable. The results of the Pearson correlation in the validity test of the r value ≥ 0.3 , and Cronbach's Alpha > 0.6 means that the consistency of the measurements applied in this study is reliable.

Questionnaires were distributed to accounting, finance, and tax employees from 40 manufacturing, service, and trading companies. Among the 40 companies being approached, 25 agreed to participate in the research, while the remaining 15 declined. The reason for the refusal was that the questionnaire distribution coincided with the respondents' busy work periods. A total of 99 questionnaires were distributed and returned by the respondents. All of the garnered data was complete and suitable for analysis. The research respondents consisted in Table 2.

Table 3. average variables for organizational commitment and whistleblowing intention are 2.934 and 2.699, respectively. This indicates that most of the sample has engaged in actions related to organizational commitment and whistleblowing intentions. The study's respondents seldom took actions related to the incentives or risks of reporting via social media, as evidenced by the average values of 1.546 and 1.663. The analysis results also indicated that organizational

commitment ranged from 1,750 to 3,880, representing the average response of the majority of participants. Incentive variables, risk of reporting via social media, and whistleblowing intention ranged from 1.00 to 4.00. Additionally, the standard deviation of both independent and dependent variables was smaller than the mean, indicating good accuracy in the data distribution of the research sample.

Table 2. Research Respondents

No	Information	Percentage
1.	Gender	Women (66%), men (34%)
2.	Age	Between 17-35 years (85%), over 35 years old (15%)
3.	Educational background	Bachelor's degree (87%), high school or vocational school education (13%), master's or doctoral degree (0%)

Source: processed data (2023)

Table 3. Results of Descriptive Analysis on the Variables

Variable	N	Average	Standard Deviation	Min.	Max.
X1	99	2.934	0.441	1.750	3.880
X2	99	1.546	0.485	1.000	4.00
X3	99	1.663	0.555	1.000	4.00
Y	99	2.699	0.567	1.400	4.00

Source: processed data through SPSS 26 (2023)

The results of the Kolmogorov-Smirnov assumption test indicate that the error from the multiple linear regression model is normally distributed ($p=0.092 > 0.05$). Additionally, the Variance Inflation Factor (VIF) predictor variable has a value of less than 10, suggesting that multicollinearity was not present in the study data. The White test produced a significance value of 0.342 (>0.05), indicating that the homoscedasticity assumption is met, as there are no symptoms of heteroscedasticity. The multiple linear regression analysis aimed to test the hypothesis, can be seen in Table 4.

Table 4. Results of Multiple Linear Regression

Variable	Regression Coefficient	p-value
Intersep	0.350	0.268
X1	0.612	0.000
X2	0.057	0.643
X3	0.280	0.010

Source: processed data through SPSS 26 (2023)

The testing of the organizational commitment hypothesis yielded a positive coefficient and a p-value of $0.000 < 0.05$. The results indicate that incentives have no effect on whistleblowing intentions, as the coefficient is positive and the p-value is $0.64 < 0.05$. The risk variable for reporting via social media has a positive coefficient and a p-value of $0.010 < 0.05$, indicating a high direction of influence on the dependent variable. Table 5 shows a coefficient of determination value of 0.375, indicating that 37.5% of the diversity of whistleblowing intentions can be explained by organizational commitment, incentives, and risks of reporting via social media. The multiple linear regression equation does not account for the remaining 62.5% of factors that influence research.

Table 5. Results of determinant coefficient

R	R-Square	Adjusted R-Square
0.627	0.394	0.375

Source: processed data through SPSS 26 (2023)

Effects of Organization Commitment on the Whistleblowing Intention

The study's first hypothesis suggests that higher organizational commitment leads to a greater intention to carry out whistleblowing. This finding contradicts the results of studies from Indriani et al. (2019) and Setyawati et al. (2015), while it supports the studies from Bernawati and Napitupulu (2018) and Hayati and Wulanditya (2018). TPB explains that individual intentions and moral values may prompt whistleblowing when fraud occurs within an organization (Ajzen, 1991; Ajzen & Fishbein, 1980; Hayati & Wulanditya, 2018; Hrubes et al., 2001; Safitri, 2022). According to the chosen statement indicator, 66% of respondents will make an effort to protect the organization from fraud. High organizational commitment demonstrates the loyalty of accounting, finance, and tax employees to the organization. Individuals will report wrongdoing even if there is a risk of retaliation because they have a responsibility to maintain the organization's performance, goals, and success in the future.

Organizational support to protect every employee involved in becoming a whistleblower can increase individual motivation to report errors, especially in professions that are at high risk of abuse (Near & Miceli, 1995). A work environment that is open to ethical issues and provides protection for whistleblowers will tend to reduce the risk of retaliation or repressive actions against whistleblowers. This protection provides a sense of security for accounting, finance, and tax employees to report violations without fear of negative impacts such as dismissal. These protection efforts strengthen individuals' intentions to whistleblow. This is because accounting, finance, and tax employees have exposure to accessing sensitive financial information (Kaplan et al., 2009; Park & Blenkinsopp, 2009). They can quickly detect data irregularities such as embezzlement, tax manipulation, or accounting violations. This knowledge increases the likelihood that they will be aware of violations that encourage the intention to report them. Micheli (2008) explains that the more ethical responsibilities and professional standards an individual has, the higher their intention to whistleblow. Therefore, accounting, finance, and tax employees have an obligation to ensure that financial and tax reports are in accordance with legal and ethical standards. According to Brennan and Kelly (2007), financial professionals tend to be more proactive in reporting ethical violations due to the pressure to adhere to high professional standards. Accountability and transparency from both the organization and employees play an important role in maintaining financial health. If accounting, finance, or tax employees have the responsibility to maintain accountability, they are more likely to become whistleblowers. The reason is because whistleblowing is one of the effective ways to maintain integrity and public trust in the company. Commitment to accountability can be a strong motivator for employees to report indications of fraud in the organization (Dozier & Miceli, 1985).

Effects of Incentive on the Whistleblowing Intention

The second hypothesis suggests that the level of incentive is directly proportional to an individual's intention to carry out whistleblowing. These findings align with Gifoni (2022), which rejects the second hypothesis. TPB is insufficient in explaining the impact of incentives on whistleblowing intentions among accounting, finance, and tax employees (Ajzen, 1991; Ajzen & Fishbein, 1980; Hrubes et al., 2001; Tyas & Utami, 2020). In order to increase reporting intentions, incentives can be linked using intrinsic-extrinsic motivation theory (Andon et al., 2018). Regulators offer financial and non-financial incentives to encourage potential whistleblowers to disclose information voluntarily. Incentives are believed to motivate individual opportunism.

Respondents largely rejected offers of financial and non-financial incentives used to influence individual actions in whistleblowing. The majority of respondents aged 17-35 years

belong to the Generation Z and millennial cohorts. This demographic group tends to be more idealistic and willing to report actions that do not align with their preferences, even without any reward (Jenkins, 2017). Organizations are motivated to behave ethically due to the impact of losses rather than exploiting economic value. Research results indicate that 46% of respondents never received whistleblowing incentives from their company yet still reported fraud. This finding differs from Tyas and Utami (2020) experimental study, which found that respondents were more likely to report fraud when provided with good whistleblowing compensation. This is the reason why the results of the incentive study did not affect whistleblowing intentions. According to HRD and the head of finance of one of the companies targeted by the study, incentives are given to employees who excel in achieving performance targets. Incentives are not specifically applied as an imbalance to the reporter of the situation. The amount of compensation from the organization or the highest authority is not used as a benchmark that helps increase the potential of individuals to become whistleblowers. Miceli (2008) stated that whistleblowing is often driven by strong moral beliefs about what is right and wrong, not motivated by financial or non-financial rewards. Some people may consider the provision of incentives as an attempt to lower moral values. Moberly (2007) in his research found that there is a concern that financial rewards can interfere with the moral motivation of the reporter and cause the act of whistleblowing to be seen as an opportunistic move that can damage the whistleblower's reputation.

Effects of Risk of Reporting through Social Media on Whistleblowing Intention

The third hypothesis suggests higher risk associated with reporting via social media results in a lower individual's intention to blow the whistle. The hypothesis testing of the risk variable for reporting via social media indicates a positive influence on whistleblowing intentions. These results do not support the third hypothesis. TPB provides a comprehensive explanation for the high risk of reporting via social media, which supports whistleblowing intentions (Ajzen, 1991; Ajzen & Fishbein, 1980; Hrubes et al., 2001; Latan et al., 2021). Social cognitive theory suggests that social and behavioral factors should be considered when studying the third hypothesis for reducing whistleblowing intentions (Arianto, 2021). Before deciding whether to report a violation, individuals observe their surroundings. This learning process helps individuals better understand the problems that occur.

The high risk of reporting through social media may decrease individual whistleblowing intentions (Young et al., 2019). The statement indicators yielded varying results due to the organization's failure to implement certain measures to prevent such actions. The data indicate that 70% of respondents reported that the organization allows employees to access social media. It is important for the organization to consider implementing measures to prevent whistleblowing through social media. The data obtained from the questionnaire showed that accounting, finance, and tax employees have a particular affinity for using social media and understanding ethics. Social media is commonly used for communication between departments and subsidiaries, as well as for collective reporting to meet employees' personal and professional communication needs. Besides, Bernatta and Kartika (2020) and Supratman (2018) report that information can be spread anonymously and quickly go viral via social media, resulting in immediate follow-up to reported problems. Therefore, whistleblowing intentions are not reduced by the risk of reporting, as social benefits are the primary consideration for whistleblowers to act (Bowen et al., 2010). If the whistleblower accepts the risk after making a report on social media, they can ask for help from people who saw the information. Reporting via social media is done because individuals feel that internal reporting systems do not follow up on reports effectively (Kaplan et al., 2011). The use of social media can garner support from online communities to address organizational issues. In the digital age, individuals are emboldened to confront challenges, as public attention can lead to organized social movements (Lazar, 2022).

CONCLUSIONS

This study investigates the impact of organizational commitment, incentives, and the risk of reporting through social media on whistleblowing intentions. The analysis consistently shows that higher levels of organizational commitment lead to a greater likelihood of whistleblowing. The empirical evidence regarding incentives indicates no effect, while the risk of reporting through social media has a positive effect. Hypothesis testing indicates that employees in accounting, finance, and tax possess the necessary knowledge to report fraud, even in the absence of incentives or the threat of retaliation.

One limitation of this research is the lack of categorization of companies on a homogeneous business scale. The variety of companies complicates the acceptance of hypotheses based on the results of testing the second and third variables. Further research is recommended to select respondents who work in companies with similar specifications and sectors, so that there is no excessive variation in the data. It is expected that organizations will consider the implications of this research when developing whistleblowing policies for social media, which can encourage positive reporting to expose fraud and white-collar crime. Furthermore, this research provides a new perspective on the risk associated with reporting through social media in the whistleblowing literature.

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