

The Self-Esteem, Moral Courage, and Whistleblowing: Case of Corporate Accounting Staff in Indonesia

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Abstract

Research purposes: This research aims to examine the relationship between self-esteem, moral courage, and internal whistleblowing intentions. The primary research framework uses prosocial theory to build logic to develop hypotheses.

Methods: This research was designed as a survey method on the corporate accounting staff in Indonesia. Data collection by convenience sampling method with google Forms online. A sample of 184 respondents was tested by the maximum likelihood Structural Equation Model (SEM) with an asymptotic covariance matrix. This method was used because the multivariate data were non-normally distributed.

Findings: The proven that moral courage encourages internal whistleblowing. Meanwhile, self-esteem doesn't motivate employee intention to internal whistleblowing. Self-esteem is established as a determinant of moral courage. This evidence shows that moral courage is meditating.

Novelty: Theoretically, this study contributes that self-esteem is an intrapersonal variable that can encourage employee intention of the internal whistleblower. In contrast to previous studies that examined professional accountants, internal audits, external audits, and employees, this study was conducted on corporate accounting staff.

Keywords:

Whistleblowing, Self-esteem, Moral Courage, Prosocial

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INTRODUCTION

The scandal of large-scale companies (for example, Enron, Tyco, and WorldCom) has impacted the decline of macroeconomic variables that affect all stakeholders. The fraud that arises in this scandal psychologically affects the condition of the soul of the community, so there must be an effort to uncover the fraud (Namazi & Ebrahimi, 2017). Financial shocks and scandals reduce the importance of whistleblowing as a monitoring mechanism for companies.

As a developing country, Indonesia needs the role of a whistleblower to reduce fraudulent practices. Based on data obtained from the Indonesian Corruption Watch (ICW), Indonesia is a country with a prominent level of corruption. This is evidenced by the results of a 2018 survey

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where Indonesia was ranked 89th as the most corrupt country out of 180 countries. However, there is no optimal effort to increase fraud disclosure. This is due to the lack of guaranteed protection for reporters in Indonesia, which is also a separate problem, even though the rules governing protection for whistleblowers already exist in Law Number 31 of 2014. Reporters often receive threats both physically and psychologically, even threats against their family members. The survey results of the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter 2020 show that the most frequent frauds in Indonesia are Corruption with a percentage of 64.4 percent, Misuse of Corporate and State Assets/Wealth with a percentage of 28.9 percent, and Financial Fraud. Statement 6.7 percent. The survey results also prove that 38.9 percent of fraud is revealed through reporting. In addition, 50.2 percent of the sources of disclosure of fraud are employees. This shows that the intention to do whistleblowing still exists.

The above phenomenon implies that there is an employee's intention to become a whistleblower. And employees who make it possible to reveal corruption, misuse of company assets, and fraudulent financial statements are corporate accounting staff. Whistleblowing is an act of disclosing unexpected mistakes in an organization by workers to people or organizations who can act (Near & Miceli, 1995). Employee disclosure about fraud is easier for employees because they have easier access to information (Dyck et al., 2010). The significant role of whistleblowing as a control can be done if the organization explicitly includes a reporting mechanism to disclose incidents of wrongdoing.

Whistleblowing was one of the most contentious troubles in ethics and accounting as individual accountants are often faced with the choice to 'blow the whistle or remain quiet (MacGregor & Stuebs, 2014). Corporate accounting staff plays a key role in disclosing errors or fraud because they are the sole provider of information about corporate finances that is useful in decision-making. The company's financial scandal begins with fraudulent financial reporting involving corporate accounting staff in its preparation, so the corporate accounting staff is staff to know of the fraud. Therefore, corporate accounting staff is often in a dilemmatic situation to disclose and report misconduct because they have access to accounting evidence and information and an understanding fraudulent financial statement (Brown et al. 2016) Corporate accounting staff are usually aware of serious wrongdoing within the organization; However, corporate accounting staff have a dilemma of whether to whistle for fraud and mistake colleagues (Liyarachchi & Adler, 2011; Alleyne, 2016).

Whistleblowers will be commended for their courage in carrying out actions that are considered heroic and honorable. However, on the other hand, whistle-blowers are considered troublemakers and rioters for revealing the mistakes of colleagues and/or management that harm the company's image and reputation. Facts show that there are many job losses, threats of revenge, isolation, and blacklisting (Tan & Ong, 2011), so individuals who know of fraud or wrongdoing does not mean they will do whistleblowing. This perspective is based on prosocial actions rather than altruistic ones so that only individuals with certain personal characteristics (Dozier & Miceli, 1985) will do whistleblowing. The choice of blowing whistles or silence related to fraudulence depends on the individual's characteristics, intrapersonal nature influences whistleblowing decisions (MacNab & Worthley, 2007).

This study examines the effect of intrapersonal characteristics, particularly moral courage, and self-esteem on internal whistleblowing intentions. Self-esteem becomes an important consideration when there is a possibility of failure or rejection in individual decisions (Wray & Stone, 2005) or professional behavior. The need for the self-esteem of professional workers is expressed in two forms: the need for individual and group self-esteem. Group esteem needs are manifested in recognition by others that the professional has independence, freedom, and self-control, and that he or she can perform competently. In relation to whistleblowing research, self-esteem needs to be researched, especially since no one has tested it as the determinant of whistleblowing. Previous research analyzing self-esteem related to ethical behavior has been inconsistent. Suar et al. (2016) found evidence that the higher the self-esteem, so the higher

the ethical behavior. Meanwhile Christina et.al (2020) show that self-esteem influences ethical behavior is not proven.

Moral courage is important for an actor to step up and acts according to corporate accounting staff beliefs and judgments (Hannah et al., 2011). The moral dilemma of whistleblower centers on the conflict between loyalty to the workplace organization and the freedom to talk about wrongdoing (Lindblom, 2007). Accounting is often faced with ethical dilemmas because they can find out wrongdoing even before the impact is so bad that the viability of the company is called into question. Moral courage focuses on acting without fear and self-defeating to maintain the morals embedded in them even though they still have a fear of isolation. Previous research by Chenget al. (2019) is different from Bernawati & Saputra (2020). Cheng et al. (2019) found evidence that relations between moral courage and internal whistleblowing, meanwhile, Bernawati & Saputra (2020) failed to prove that moral courage among student respondents influenced internal whistleblowing.

This research contributes to developing a theory of prosocial behavior by providing an alternative variable of intrapersonal self-esteem as a determinant of whistleblowing. Previous research on the determinants of whistleblowing can be classified as individual and organizational motives. This research focuses on intrapersonal individual determinants. Intrapersonal variables that have been examined in previous studies are moral intensity (Taylor & Curtis, 2013; Bhal & Dadhich, 2011; Chen & Lai, 2014; Latan et al., 2019), moral perception (Keenan, 2000), moral courage (Cheng et al., 2019), and moral disengagement (Ion et al., 2016). Intrapersonal variables which are part of personality, namely honesty, risk aversion, locus of control, proactive personality types, and Machiavellianism have been studied by Radulovic and Uys (2019), Pillay et al. (2017), Zhou et al. (2018), Liu et al. (2016), and Dalton and Radtke, (2013). Furthermore, other variables related to intrapersonal beliefs that have been studied are self-confidence (Nurhidayat & Kusumasari, 2019), and self-efficacy (MacNab and Worthley, 2007). The identification results of previous studies indicate that self-esteem has never been studied as a determinant of whistleblowing. This development was carried out by referring to previous research linking self-esteem with ethical behavior by Suar et al. (2016). Individuals with high self-esteem tend to report ambitious standards of ethical behavior and corporate responsibility. Ethical behavior and accountability corporate values reflect high morality so that when they find fault, they tend to reveal or silence it.

Theoretically, this research also contributes to the theory of prosocial behavior on whistleblowing. The variable of moral courage as a determinant of internal whistleblowing still needs to be investigated because it has not been widely studied and the results are not consistent. Cheng at. al. (2019) proves moral courage affects whistleblowing. Meanwhile, Anita et al. (2020) failed to prove the relationship. In addition, this study also uses moral courage as a mediating variable. Self-esteem as an intrapersonal character attached to a person influences decision-making to be interested in whistleblowing after the person has moral courage. High self-esteem encourages someone to have high moral courage and a person's level of courage determines one's desire to be a whistleblower.

This is different from previous research which conducted a survey on internal auditors, professional accountants of companies, and external auditors, while in this study the sample was corporate accounting staff. In accounting activities, the corporate accounting staff the first employee to receive and carry out the financial reporting process, so if there is an error or fraud, they are the first to know it.

LITERATURE REVIEW AND HYPOTHESIS

Prosocial Behaviour and Whistleblowing

Prosocial behaviour is a way of behaving that is the approval of social expectations, there are no clear benefits for the actor, and the benefits for the recipient are given voluntarily by the

actor. Prosocial behaviour is a voluntary action that benefits other people, groups, or the wider community which includes altruistic behaviour and mutual help, sharing, donating, mutual assistance, and cooperation, voluntarily. Prosocial behaviour theory is depicted as the behaviour brought out by organizational members to individuals, groups, or organizations that relate to it while bringing out the role of the organization to encourage an individual person, group, or organization welfare that is the goal (Brief & Motowidlo 1986). Prosocial behaviour is defined as a voluntary act designed to help or advantage another person or cohort (Eisenberg et al. 2006). Prosocial behaviour is a collection of voluntary human beings who deal with the interests of other humans, with independence which in most cases is self-defeating. This refers to the activities that have been carried out or the desire to help others without looking out for anything in return. Prosocial activities involve attention and assistance to others or devotion is given to others without the hope of getting something in return.

Whistleblowing is the reveal of illegal, morality wrong, or forbidden act by organizational members with employee control of their manager, to people or organizations who can act (Near & Miceli 1995). Important steps in whistleblowing decision-making: must be aware of events, and emergencies, take responsibility for helping, choose the right method of help, and act. Selfless (altruistic) prosocial behaviour is a hallmark of whistle-blowers (Dozier and Miceli 1985). This process emphasizes the importance of the ethical decision-making stage for potential whistle-blowers to consider the inherent ethical dilemmas in decisions for whistle-blowers (Brennan & Kelly 2007). In other words, the whistle-blower takes action to stop deviant acts and fraud within the company for the advantage of inside or outside the organisation, along include the reporter himself.

Previous research with the theoretical framework of prosocial behaviour related to whistleblowing has been investigated. Chiu (2002) examined 254 MBA students in China proving that locus of control and individual subjective judgments influence whistleblowing intentions. In addition, the level of seriousness is proven not to affect whistleblowing intentions. Research by Nuswantara (2022) with a sample of 1,654 local government employees located in East Java, Indonesia, shows that an ethical climate can encourage individuals to whistleblowing. Furthermore, the effect of ethical climate on whistleblowing intentions occurs when psychological security or organizational identification is a mediating variable. Dammak (2022) who examined corporate accounting in Tunisia proved that ethical judgments affect whistleblowing intentions. Meanwhile, Machiavellianism directly has a reduction in whistleblowing intentions, as well as when mediated by perceived personal benefits and the seriousness of the action in question. Anita et al. (2021) for the partial least square test, shows the role of moral courage in increasing internal whistleblowing intentions and proving moral courage as an intervening variable. The research sample is 221 workers from 26 government organizations on the Indonesian island of Sumatra. Research on hotel industry employees in northern India by Srivastava & Gupta (2022) shows a workplace spirituality positively affects internal whistleblowing. In addition, it is proven that the moral courage variable is a mediating variable that links leadership ethics and workplace spirituality with internal whistleblowing.

Hypothesis Development

Moral Courage and Internal Whistleblowing Intention

Moral courage is the ability to apply principles of inner to doing good for others even if it threatens oneself. Moral courage is emphasized to confrontation and challenge the probable fears and hazard that arise from sticking to truth (Hannah et al., 2011; Sekerka & Bagozzi, 2007). When a situation requires intervention, moral courage refers to personal views and values when there is disagreement or resistance to one's defences over defending oneself for the greater nice (Lopez et al., 2003). In a broader perspective, Woodard (2004) argues that moral courage does not only face threats but reflects pro-social behaviour that comes from the grace and nobility inherent in high individual moral courage. Moral courage explains the reasons why an employee will disclose

and report wrongdoing despite the hazard, while others with the same ethical perception and the same context remain still (Fernando et al., 2021).

The courage of morals could integrate beliefs, reduce the practice of hypocrisy, educate mechanical conformity and obedience, and investigate deviations, wrongdoing, injustice, and corruption. Moral courage can produce positive ethical actions to disclose, as in whistleblowing (Fernando et al., 2021; MacDonald, 2011). It is not easy to expose fraud or mistake if there is a rejection of whistleblowing, so needs moral courage to gate over fear, and proactively act (Lin et al., 2009). Meanwhile, moral courage is associated to rationality of the advantage, costs, or risks that come up. Hereinafter, Pianalto (2012) states that with moral courage people consistently make decisions appropriate to moral standards when there is pressure and tension (Sekerka & Bagozzi, 2007). Moral courage is the strength of one's character if the psychological scheme needed to meet ethical challenges. Moral courage encourages action not just when look out on with rare, difficult ethical matter, but also in case a larger role or prosocial behaviour is requisite with minimal risk (Hannah et al., 2011). Whistleblowing requires high moral courage and before revealing wrongdoing, the individual will consider the parties who benefit from the disclosure (Sekerka & Bagozzi, 2007; Hannah et al., 2011). The whistle blower's moral reasoning level affected recognizance and explanation of ethical issues and severally, effect the whistleblowing resolve (Liyanarachchi & Newdick, 2009). Research that has been conducted prove that the level of moral courage level determines of whistleblowing intentions related to accounting violations. Internal whistleblowing interest becomes stronger when individuals feel they have a moral commitment to report when reasoning and moral intensity are stronger (Stikeleather, 2016; Liyanarachchi & Newdick, 2009; Taylor & Curtis, 2010). The explanation above, the following hypothesis can be proposed:

H₁: Moral courage positively influences internal whistleblowing intentions

Self-Esteem and Internal Whistleblowing Intention

The self-esteem individual will reflect the perceived condition of one's relationship with others (Leary & MacDonald, 2003) with basic motives to avoid social exclusion (Leary & Downs, 1995). Self-esteem creates security in reacting to stimuli and the social environment. Concerns about social approval are more prominent for lower individuals' self-esteem, so they are less likely to act which can damage social acceptance. Conversely, individuals' self-esteem is more willing to take personal risks because they think others agree (Leary and Downs, 1995). Lower individual self-esteem is more probable to protect themselves by minimizing the negative things that happen, while higher self-esteem is more independent, improves, and makes riskier choices. From the perspective of pro-social theory, whistleblowing is a positive social behaviour. In self-esteem theory, someone who experiences increased self-esteem, compared to neutral states, is more motivated to maintain positive levels of self-esteem. People who experience increased self-esteem will likely engage in prosocial behaviour. The perspective of prosocial behaviour views that it helps maintain self-esteem because positive behaviour toward others strengthens a positive sense of self, in connection with that, prosocial behaviour is universally admired and appreciated (Klein et al., 2015). Higher self-esteem individuals have a higher internal whistleblowing intention by taking action to stop wrongdoing in the organization to benefit people inside and outside the organization. The explanation above, the following hypothesis can be proposed:

H₂: Self-esteem positively influences internal whistleblowing intentions.

Self-Esteem and Moral Courage

Self-esteem is generally interpreted as a person who likes, respects, and accepts himself so that he is motivated to maintain the self-esteem level and defend himself if threatened (Pyszczynski et al., 2004). Self-esteem is respecting the values and interests of one having a strong personality being responsible for us and acting responsibly towards others. The increasing potential in rewards motivates individuals to give to organizations. Individual self-esteem assists

in developing their potency and self-esteem (Saka & Gati, 2007) with process of decision making reasonable and more rational.

Individuals will be meaningful if they individual respects themselves, considers themselves worthy, recognizes their limitations, and hopes to grow and develop. The high self-esteem individuals tend aggressive behaviour (Brockner, 1988), are brave in responding to events (Campbell & Lavalley, 1993) and dare to take risks (Baumeister et al., 2000). High self-esteem tends to reinforce dissonance over the need to develop an overall positive self-image, whereas someone with low self-esteem does not experience a sense of dissonance because their reactions are inconsistent with their self-view. Finally, individuals will be aggressive to maintain solid beliefs about themselves (Baumeister et al., 2000), so high individual self-esteem tends to have higher moral courage than low individual self-esteem. Meanwhile, low individual self-esteem tends to pay attention to unpredictability about how to respond to several situations (Brockner 1988). So, low self-esteem is more careful in behaving and responding to several events (Campbell & Lavalley, 1993). The previous study has found evidence that self-esteem positively influences moral courage. Alshehri & Elsaied (2022) found that moral courage mediates the relationship between virtuous leadership and moral voice. Kanten et al. (2013) examined the ethical behaviour of hotel companies and obtained evidence that virtuousness and self-esteem positively influence on ethical behaviour. The explanation above, the following hypothesis can be proposed:

H₃: There is a positive influence of self-esteem on moral courage.

The influence of self-esteem on internal whistleblowing can be explained by the framework of prosocial behaviour. However, there have been no previous studies that have tested this relationship. However, several previous studies have shown that individual intrapersonal variables (friendliness, friendliness, openness, responsibility, empathy, values, and conformity) affect moral courage (Penner et al., 2005; Batson, 1998; Schwartz, 1977; Bardi and Schwartz, 2003). Furthermore, several previous studies have proven that moral courage affects internal whistleblowing (Anita et al., 2021; Cheng et al., 2019; Zhang et al., 2009; Alleyne, 2016). Previous research showed that self-esteem has a positive effect on moral courage and moral courage impact positively to internal whistleblowing. The explanation above, the following hypothesis can be proposed:

H₄: The relationship between self-esteem and internal whistleblowing intentions mediates by moral courage.

RESEARCH METHODOLOGY

The study design was survey research to confirm the influence of self-esteem, moral courage, and internal whistling intention. The data used was obtained by a closed questionnaire-based survey method. Respondents in this study were company accounting staff with an accounting education background, namely associate degree, bachelor, and master's in accounting. Respondents do not have to have a license certificate from an accounting professional organization. The selection of respondents to the company's accounting staff was carried out with the consideration that the staff was the first to see whether there was an error or fraud in the company. The survey was conducted online with the G-form survey until June-May 2021.

The survey link was sent to corporate accounting staff at the company. Furthermore, corporate accounting staff spread the survey link (google form) to colleagues in the office and colleagues outside the office. First, the google form link was sent to 30 respondents (convenience sampling). Further links spread to corporate accounting staff in one company and another (snowball sampling). The online survey was chosen for easy access to the target respondents. All respondents received the same questions in the same situation (Sekaran, 2003), so the questionnaire was considered the most important and efficient data collection method. This study uses a non-probability convenience and snowball sampling technique. This method is used with

Table 1. Operationalization and measurement variable

Variable	Operational Definition	Indicators	Scale
Self Esteem	Self-esteem describes a self-evaluation of personal that represent people's judgments and thoughts about a person's individual.	There are instrument 10 items developed by (Rosenberg 1965)	7-point Likert scale
Moral Courage	Moral courage is a strive by a person to overcome the problems caused by an ethical dilemma by eliminating the fear of ethical behavior in order to help others.	There are four measurement items adopted from Gibbs et al. (1986)	7-point Likert scale
Internal Whistleblowing Intention	Internal whistleblowing intentions explain how much somebody is willing to disclose unethical and wrongdoing actions by internal corporate mechanisms.	There are four measurement items adopted from Park & Blenkinsopp (2009)	7-point Likert scale

the consideration that there is no data on the population of the corporate's accounting staff. The nature of this study is to test the confirmation of the theoretical effect, of the convenience and snowball sampling method used in this study. Respondent data was collected from as many as 214 participants. Next, the selection of the completeness of the respondent's data was carried out. Complete respondent data can be continued for analysis of as many as one hundred and eighty-four (184) participants. Then the data is tabulated and tested for validity and reliability.

Operationalization and Measurement Variable

Self-esteem is an evaluation of oneself based on what people think of themselves as individuals. Self-esteem in this study was adopted from Rosenberg's (1965) question item. Self-esteem was measured with a 10-item instrument. Participants were instructed to choose one agreement scale for each statement with a 7-point Likert scale from strongly disagree to strongly agree.

Moral courage is the courage to trying to fix the problem with an ethical dilemma and discovers ways to assist people to refuse pressure and overpower fears to behave ethically. The four-instrument item was adopted by Gibbs et al. (1986). The measurement scale uses A 7-point Likert. A scale of 1 indicates strongly disagree and a scale of 7 indicates strongly agree. Respondents must be selected by participants to indicate agreement with each statement.

Internal whistleblowing intention is the extent to which an employee is willing to disclose unethical and fraudulent actions through internal mechanisms in the company. The questionnaire items were adopted from Park & Blenkinsopp (2009). A scale of 1 indicates strongly disagree and a scale of 7 indicates strongly agree. Respondents must be selected by participants to indicate agreement with each statement.

RESULTS AND DISCUSSION

Respondent Profile

Table 2 shows the profile respondents. Female respondents are 104 (56.5%) employees and 80 (43.5%) male employees. Furthermore, 77 (41.8%) respondents aged 18-25 and aged 26-35 years were 65 (35.3%) respondents. This shows that most of the respondents (77.1%) are young. Meanwhile, only 8 (4.3%) respondents aged more than 50 years.

Referring to table 1, most of the respondents have work experience of fewer than 5 years, as many as 102 (55.4%) respondents. Furthermore, 59 (32.1%). The smallest number of respondents are respondents with twenty years of work experience and above. All respondents in this study have an accounting education background, where most of the respondents' education levels are bachelor's as many as 87.3% or as many as 154 respondents.

The self-esteem variable indicator which has 10 question items shows that only 4 items are valid with standardized factor of loading criteria above 0.70. Meanwhile, 4 indicators of moral

Table 2. Respondent Profiles

Total Respondent			
			184
Gender		Frequency	Percent
	Male	80	43,5
	Female	104	56,5
	Total	184	100,0
Age			
	18 - 25 Years Old	77	41,8
	26 - 35 Years Old	65	35,3
	36 - 50 Years Old	34	18,5
	> 50 Years Old	8	4,3
	Total	184	100,0
Work Experience			
	< 5Years	102	55,4
	5 - 10 Years	59	32,1
	11 - 19 Years	16	8,7
	> 20 Years	7	3,8
	Total	184	100,0
Level Education			
	Associate	22	12,0
Valid	Bachelor	154	83,7
	Master	8	4,3
	Total	184	100,0

courage are declared valid. with a standardized factor of loading value of at least 0.79. Furthermore, the internal indicators of whistleblowing intention are all valid with the smallest standardized factor of loading value of 0.91. Discriminant validity has the smallest value of 0.938549, so it can be stated that the discriminant validity for the variables in this study is very good.

The Average Variance Extracted value for the internal latent variables of whistleblowing intention, moral courage and self-esteem is above 0.7 which indicates that the reliability of the variables in this study is good. Composite reliability for internal whistleblowing intention is 0.9682890, moral courage is 0.891703 and self-esteem is 0.938549, this value is greater than 0.70 which means the latent variable is reliable.

Goodness of Fit

The goodness of fit measures the fit between the covariance or correlation matrices. The goodness of fit assessment is carried out before testing the hypothesis. The suitability of the model with empirical data refers to the indicators of the suitability of the Structural Equation Model. The goodness of fit test results shows the Chi Square value of 66.04 with a degree of freedom (df) 58 and a p-value of 0.30697, indicating that this fits the model (see table 3).

Result

Multivariate test of data normality shows that the Skewness and Kurtosis p-value is smaller than 5%. This shows that multivariate data is not normally distributed. Thus, testing the structural equation model in this study uses the maximum likelihood approach but the chi-square and standard errors are estimated with non-normality conditions. Accordingly, this research hypothesis will be tested using a structural equation model with the maximum likelihood method with an asymptotic covariance matrix (Jin & Yang-Wallentin 2017).

Table 4 shows that the t-value for MC at WBI is 5.30 and the regression coefficient is

Table 1. Validity and Reliability

Indicator	Loading Factor	Composite Reliability	Average Variance Extracted	Discriminant Validity
Self Esteem		0,938549	0,938549	0,968787
SE1 I feel a valued person of value, at least equal to others.	0.87			
SE3 I feel has good quality.	0.92			
SE4 I can do things as well as other people.	0.90			
SE10 I have a positive attitude towards myself	0.87			
Moral Courage		0,891703	0,891703	0,938549
MC1, I will defend justice or a legitimate cause, even if in reality the cause is unpopular and it means criticizing important people.	0.80			
MC2. I will defend anyone who is ridiculed or unfairly talked about, even if that person is just an acquaintance.	0.82			
MC3 I would only ponder joining a fair or right cause if it is popular with my friends and there are important people who support it. (RC)	0.87			
MC4 I prefer to stay behind even if a friend is teased or unfairly talked about. (RC)	0.79			
Internal Whistleblowing Intention If I know there is an error or fraud then:		0,968289	0,968289	0,984017
WBI1. I will report it to my superior as soon as possible.	0.96			
WBI2 I will report errors or fraud to top management within the organization.	0.97			
WBI3. I will report using official channels within the organization.	0.92			
WBI4 I will report according to existing internal procedures.	0.91			

0.44, the t-count value is greater than 1.96 with a positive regression coefficient, meaning that hypothesis 1 is accepted. In other words, there is a positive influence of self-esteem on internal whistleblowing intention. Hypothesis 2 states that there is a positive influence of self-esteem on internal whistleblowing intentions, evidenced show the t value for the influence of SE on WBI of 0.55 with a regression coefficient of 0.40, although the regression coefficient is positive because the t value is less than 1.96, then H2 is rejected. The value of the t-count of 2.02 and the regression coefficient of 0.20 on the relationship between SE and MC prove that hypothesis 3 is accepted. In other words, There is a positive influence of self-esteem on moral courage. Regarding the acceptance of H1 (MC WBI), while H2 (SE WBI) is rejected and H3 (MC WBI) is accepted, it can be stated that SE affects WBI through MC. Thus, it can be stated that H4 is accepted. It can be stated that moral courage mediates self-esteem and internal whistleblowing intentions.

Discussion

Moral courage encourages the corporate accounting staff to do whistleblowing (Hypothesis 1). The moral courage of an accountant can be seen from the ability to distinguish right and wrong which will then be solid in thinking and acting in accordance with moral principles so that

Table 3. Goodness of Fit Model

	Criteria	Result
<i>Chi-square</i>		66,04
P Value	>0.05	0.30697
GFI	>0.90	0.93
AGFI	>0.90	0.90
RMSEA	<0.05	0,021
NFI	≥ 0,90	0,98
CFI	≥ 0,90	0.99
IFI	≥ 0,90	0.99
PNFI	0,60 – 0,90	0,76

moral courage encourages a corporate accounting staff to be interested in internal whistleblowing. When a corporate accounting staff bravely observes an error resulting from a violation of moral standards, they then consider and evaluate the possible retaliation or side effects of the error (Park and Blenkinsopp 2009). On the other hand, when there is no moral courage, the corporate accounting staff may tend to be silent, even though he or she is still observing the wrong that has occurred (Cheng et al. 2019). Someone with a low degree of moral encouragement tends to feel not care and take the trach without principles (Hannah et al. 2011). A person without moral courage because of being selfish, or not daring to encounter challenges possibly be afraid of the dangers of the organizational context and will not be interested to uncover when he finds fault. Moral courage is related to one's willingness to face risks and hazards in establishing one's principles or values moral. The moral courage of corporate accounting staff reflects the capability to use principles of inner to take the best course of action for others, even when there is a threat to oneself. Corporate accounting staff may face pressure from certain moral views from others about internal whistleblowing intentions. Furthermore, moral courage explains how much someone is willing to reveal unethical and wrong actions through internal mechanisms in the company.

In this study, statistically, there is a positive influence of self-esteem on internal whistleblowing intentions. is not proven. This result is inconsistent with the statement that employees with self-esteem reflect a strong character to be responsible for themselves and others so that they have a higher intention to act to stop mistakes in the organization to benefit people inside and outside the organization. The rejection of this hypothesis is because most of the respondents are young, namely 77.1 percent. In addition, more than 50 percent of respondents also have less than equal to 5 years of experience. Youthful age and short work experience cause corporate accounting staff to have high self-esteem to believe that with minimal knowledge and experience, they have not been able to make risky decisions, so employees are afraid to do things that suggest critique, rode self-image, or harm their prestige and integrity (Suar et al. 2016). Most of the respondents are young, as many as 77.1 percent. In addition, more than 50% of respondents with work experience of less than equal to 5 years. Findings about self-esteem are not in agreement with Suar et al. (2016) stated that self-esteem has been shown to influence encouraging ethical behaviour among

Table 4 Structural Equation Modelling Result

	Coefficient	t value
MC WBI	0,44	5.30*
SE WBI	0.40	0.55
SE MC	0.20	2.02**

*Sig at 1% **sig at 5%

student respondents in India. Meanwhile, research conducted by Christina et al. (2020) failed to prove that individuals are individuals of ethical behavior.

The results of this study prove that self-esteem positively affected moral courage (Hypothesis 3 is accepted), high self-esteem to be aggressive, brave and responding to events, and daring to take risks. High self-esteem reinforces dissonance between individual needs and builds an overall positive self-image, whereas low individual self-esteem, does not experience dissonance feelings because feedback is inconsistent with self-views. High self-esteem individuals believe that they are capable, worthy, intelligent, attractive, popular, and superior to others (Baumeister et al. 2003; Campbell & Lavalley 1993). When high corporate accounting staff self-esteem faces a threat to their positive self-image, it triggers arousal to act because it is inconsistent with their positive self-view. Furthermore, individuals are more likely to be aggressive to maintain strong beliefs about themselves (Baumeister et al., 2000), so high individuals' self-esteem tend to have higher moral courage than low individuals' self-esteem.

An interesting result from this study is that self-esteem does not directly affect internal whistleblowing intention, but self-esteem will affect internal whistleblowing intention through moral courage (Hypothesis 4). These results are in line with the stages of the theory of prosocial behaviour's decision to conduct whistleblowing goes through the perception of the violation, review of the signals transmitted by the error, and the degree of harm caused, to determine responsibility and ability to report violations and prevent violations while appraising the advantage and expected costs of reporting violations and set off intentions and behaviour (Chen, 2019; Dozier 1985) Individual self-esteem determines the perception of guilt based on the fear of doing something that will ask criticism, eroding a positive self-image or damage prestige and integrity. Furthermore, the level of individual self-esteem will show attitudes of ethics and behaviour (Suar, et.al. 2016) that determine moral courage. Individuals with moral courage consider fear (Lin et al. 2009) and the rationality of benefits and costs, and risks that arise. Furthermore, referring to 'moral deception rec' (Pianalto 2012) as a psychological resource when wanting to reveal or silence mistakes by minimizing risks based on prosocial behaviour (Hannah et.al., 2011).

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

This study investigates the self-esteem and moral courage of accounting department employees towards whistleblowing interest based on prosocial behaviour theory. Most of the samples are young people with minimal work experience. The findings of this study indicate that self-esteem does not affect internal whistleblowing intention. However, high self-esteem will affect moral courage. Corporate accounting staff with high self-esteem tend to have high moral courage as well. Furthermore, this study proves that high moral courage causes individuals to have a high interest in whistleblowing as well. An interesting result from this study is that self-esteem does not directly affect internal whistleblowing intention, but self-esteem will affect internal whistleblowing intention through moral courage. These results are in line with the stages of the theory of prosocial behaviour's decision to conduct whistleblowing goes through the perception of the violation, analysis of the signals transmitted by the error, and the extent of harm caused, to determine whether they have the responsibility and ability to report This study investigates the self-esteem and moral courage of a corporate accounting staff toward whistleblowing interest based on prosocial behaviour theory. Most of the samples are young people with minimal work experience. The findings specify that self-esteem does not affect internal whistleblowing intention. However, high self-esteem will affect moral courage. Corporate accounting staff with high self-esteem encourage high moral courage as well. Furthermore, this study proves that high moral courage causes individuals to have a high interest in whistleblowing as well.

The findings of this study have implications for the need to make a policy on whistleblowing and socialize the policy, for example with an open-door policy, activating an anonymous hotline, and appointing someone as an ethics manager can create a favourable environment for reporting errors within the company. The company must support the creation of an organizational culture

and ethics that encourage potential whistle-blowers to report deviant cases internally. The findings show that the self-esteem effect of whistleblowing is not proven, while self-esteem positively affects moral courage, and moral courage positively influences internal whistleblowing intention. This finding indicates that self-esteem as part of the intrapersonal characteristic of whistle-blowers will affect the desire to whistleblowing. When moral courage is formed, moral courage is formed along with work experience and social experience. Findings with accounting department employees' respondents who are mostly young and have less than 10 years of experience indicated that self-esteem as part of the intrapersonal characteristics of a new whistle-blower will affect the desire to do whistleblowing. When moral courage is formed, moral courage is formed along with work experience and social experience. This is what causes self-esteem not to have a direct effect on internal whistleblowing intention, but indirectly through moral courage.

The limitation of this study is that the sample is all corporate accounting staff with an accounting education background. Most of the respondents are young with minimal work experience. The sample for further research should be more dispersed in age and work experience and more specific. This sample is needed so that the possibility of self-esteem directly affects internal whistleblowing. The results of these direct affections studies prove that moral courage mediates between intrapersonal organizational or individual variables and internal whistleblowing. Future research can examine other intrapersonal variables, such as personal cost, individual cultural orientation, and personal values.

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