

ORGANIZATIONAL JUSTICE AND COMMITMENT: A STUDY OF THE RELATIONSHIP OF AUTHENTIC LEADERSHIP AND WHISTLEBLOWING INTENTION

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Abstract

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Indonesia has a fairly high level of corruption. Whistleblowing is the right way to prevent corruption from happening. The study aims to analyze the factors that influence whistleblowing intentions, consisting of authentic leadership, procedural justice, distributional justice, interactional justice, information justice, and organizational commitment. The research samples are government officials of provinces, districts, and towns in Central Java. Sample determination techniques using purposive sampling techniques. The total sample is 195. The analytical method uses the partial least squares (PLS) method through a variance-based structural equation model (SEM) statistical test tool. We conducted data analysis using SmartPLS and applied verification analysis, which involved measuring the outer model, evaluating the structural model (inner model), and testing research hypotheses. The data analysis that has been carried out has found that authentic leadership's positive influence on whistleblowing intentions needs to be supported. The effect of authentic leadership on procedural justice, distributional justice, interactional justice, information justice, and organizational commitment is supported. The influence of procedural justice, distributional justice, interactional justice, information justice, and organizational commitment to whistleblowing intentions cannot be denied. The positive effect of authentic leadership on whistleblowing intentions is mediated by procedural justice, distributional justice, interactional justice, information justice, and supported organizational commitment.

Keywords: Authentic Leadership, Procedural Justice, Distributional Justice, Interactional Justice, Information Justice, Organizational Commitment, Whistleblowing Intention

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1. INTRODUCTION

Corruption is one of the major causes that countries around the world are lagging behind in terms of economic and social development. It also affects the inefficiency of the public sector, undermining governance and the rule of law in a country. In Indonesia, the level of corruption has increased quite significantly. Corruption occurs both in the public and private sectors, in government at all levels and at individual levels. For decades, based on data such as the Corruption Perception Index (CPI)¹, countries around the world have failed to combat corruption practices that have resulted in financial losses to the state. According to the fraud survey (Association of Certified Fraud Examiners [ACFE], 2022), the 11-year reporting of corruption cases (2012–2023) has increased drastically, from 33% in 2012 to 50% in 2023. Moreover, in the government sector, the average loss for fraud involving fraudulent corruption practices is \$138,000 (ACFE, 2022).

Indonesia has established Law of the Republic of Indonesia No. 28 of 1999 as well as Regulation of the Minister of Home Affairs No. 107 of 2017, which mandates the administration of a clean state, free from corruption, collusion, and nepotism, and is obliged to carry out internal supervision of performance and finance through audits. The law can serve as a regulatory basis for whistleblowing practices. A person or several employees take action to report fraud that occurs in the organization, whether committed by the company or their superiors (Saud, 2016). However, implementing the concept of whistleblowing in the government sector to prevent and detect fraud can be challenging. A number of empirical studies related to whistleblowing and corruption have been conducted, such as research by Adetula and Amupitan (2018), which analyzes whistleblowing as a tool to combat fraud and corruption in Nigeria. The research concluded that there is a significant relationship between whistleblowing and fraud, forgery and corruption. Tripermata et al. (2022) concluded that attitude variables have a positive effect on fraud prevention and whistleblowing intentions. This is different from Gundlach et al.'s (2003) evidence that employees who do not trust their leaders have a negative influence on whistleblowing intention.

Based on the explanation above, there are differences in the results of previous research regarding the influence of authentic leadership on whistleblowing intention. This encourages researchers to conduct further research by developing research variables. Specifically, the study aims to examine the behavioral factors that motivate and control individuals to perform whistleblowing actions using the theory of planned behavior (TPB) (Ajzen, 1991) and authentic leadership theory (Avolio & Gardner, 2005). The study uses the role of authentic leadership towards increased intentions to perform whistleblowing, with organizational justice and organizational commitment as mediating variables, with the positive influence of authentic leadership on whistleblowing intention. This is based on the fact that there is still a gap between the results of research on the positive influence of authentic leadership on whistleblowing intentions.

It is hoped that the contribution of this research can provide input on the development of auditing science. Internal auditors are required to follow up on whistleblowing related to risk assessment, internal control and audit. It is hoped that the research results can also be used as evaluation material for practitioners to improve internal control. Good internal control is able to detect fraud. Whistleblowing intention is one of the potential tools that an organization has to detect fraud.

This paper is structured as follows. Section 2 reviews the relevant literature and explains the development of the hypotheses. Section 3 analyzes the methodology that has been used to conduct empirical research. Section 4 shows the results. Section 5 presents the discussion. Section 6 describes the conclusion of this paper, including the recommendations and the limitations.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1. Authentic leadership theory

Avolio et al. (2004) explained that authentic leadership is the behavior of leaders based on moral values: being aware of abilities and shortcomings, confident, and optimistic. In line with this, Walumbwa et al. (2008) stated that authentic leadership is a pattern of leader behavior that develops positive psychological capacity and a positive ethical climate, including self-awareness, internalization of moral values, fair information management, and transparency of relationships. Authentic leadership emphasizes the process of building leader legitimacy by developing transparency in relationships with subordinates, respecting opinions, and building on ethical foundations. According to Kruse (2013), authentic leadership shows values, principles, morals and ethics in behavior. In relation to this research, authentic leadership theory is used as a theory that underlies the attitudes of leaders who try to develop employees' psychology by being guided by applicable regulations.

2.2. Theory of the planned behavior

Ajzen and Fishbein (1980) found that the theory of reaction action has limitations regarding individual behavioral decisions — individuals have imperfect self-control. The theory of reaction actions was developed into the TPB by adding variables of perceived individual behavioral control to develop intention and control over behavior.

The TPB says that a human's intention to perform a behavior determines whether or not the behavior will be carried out. TPB suggests planned behavior because individuals can actively plan and contemplate their behavior over an extended period of time. Based on TPB, the most important determinant of a person's behavior is their intention to behave. An individual's intention to perform a behavior is a combination of the attitude to perform the behavior and subjective norms. Individual attitudes towards behavior include beliefs about a behavior, evaluation of behavioral outcomes, subjective norms, normative beliefs, and motivation to comply.

¹ <https://www.transparency.org/en/cpi/2020/index>

The use of TPB in relation to this research is seen as based on the TPB concept, which consists of several variables, including behavioral attitudes, behavioral planning and intentions. Behavioral attitudes have an impact on intentions and perceptions of self-control, while perceptions of self-control have an impact on intentions. Intention to behave is influenced by the surrounding environment, generally accepted norms, and behavioral control factors. The TPB concept is used as a basis for research variables such as attitudes towards justice and organizational commitment. LePine et al. (2002) stated that leader support influences internal whistleblowing, so it will determine whistleblowing intentions.

In this research, the TPB explains that the relationship between attitudes and behavior is what can predict an action. This theory proves that a person's intentions are more accurate in predicting actual behavior and can link attitudes and actual behavior (Ajzen, 1998). Whistleblowing is behavior planned by the whistleblower. The TPB supports whistleblowing, proving to be a good framework for predicting whistleblowing intentions and can measure other people's perceived attitudes about whistleblowing. Behavioral control is the most important factor to consider in encouraging whistleblowing (Zakaria et al., 2016).

Avolio et al. (2004) define an authentic leader as a leader who is very aware of himself (deeply aware) in thinking and acting and is perceived by others as someone who is aware of his own moral values, and other people. Authentic leaders have behavior consistent with values and morals, upholding integrity and trust among followers. They are in tune with their strengths and weaknesses and how their strengths and weaknesses are perceived by others, so they can very effectively use the concept of self-knowledge to develop and lead (Walumbwa et al., 2008). Related to the TPB, the existence of control over behavior, which is one of the concepts of TBP, is the basis for the attitudes possessed by authentic leaders, where an authentic leader has conscious control over himself to think and act.

2.3. Hypotheses development

Ajzen's (1991) TPB explained that behavioral attitudes play a role in increasing the intention to take action. Walumbwa et al. (2008) stated that authentic leadership is a leader's attitude that plays a role in fostering a positive climate in the organization. In line with the statement of Novicevic et al. (2005) that authentic leadership has a role in increasing positive climate change in organizations. The leader's attitude of internalizing regulations, managing the company fairly, maintaining transparency in relations with employees, and carrying out a balanced process in managing the organization is part of authentic leadership theory (Avolio & Gardner, 2005).

Several previous studies by Bhal and Dadhich (2011) and Cheng et al. (2019) found evidence of the positive influence of ethical leadership on internal whistleblowing. This, supported by Caillier (2015), obtained evidence of the positive influence of transformational leaders on internal whistleblowing. In line with this, Anugerah et al. (2019) and Liu et al. (2015) revealed that there is a positive influence of authentic leadership on whistleblowing intention. An official's perception

of a leader's attitude that upholds rules, norms, and ethics becomes an officer's consideration to enhance internal whistleblowing intentions. So, we formulate the hypotheses as follows:

H1: Authentic leadership has a positive effect on whistleblowing intention.

H2: Authentic leadership has a positive effect on organizational commitment

Furthermore, subjective norms are the rules that apply in an organization. Authentic leadership guides to the norms of ethics; the rules that apply in an organization, rather than being affected by the pressures that arise in decision-making (Avolio & Gardner, 2005). Authentic leadership always strives to improve the transparency of processes in decision-making. Procedural justice, distribution justice, interactional justice, and information justice are justice that relate to a determined process and outcome. Thus, authentic leadership has a role in improving justice, and the next hypotheses are as follows:

H3: Authentic leadership has a positive effect on procedural justice.

H4: Authentic leadership has a positive effect on distribution justice.

H5: Authentic leadership has a positive effect on interactional justice.

H6: Authentic leadership has a positive effect on information justice.

Ambrose and Schminke (2009) argued that enforced organizational justice had an impact on improving the positive behavior of employees. In line with this, Niehoff and Moorman (1993) found evidence that procedural justice plays a role in increasing organizational citizenship behavior. In line with Ehrhart (2004), there is evidence that procedural justice has a positive effect on organizational citizenship behavior. This is supported by Seifert et al. (2010) and Ugaddan and Park (2019) obtained evidence that procedural justice has a positive effect on whistleblowing intentions. Alleyne et al. (2013) pointed out that organizations that are guided by ethical standards play a role in improving whistleblowing intentions. Organizational justice is one of the factors considered by employees in increasing whistleblowing intentions. So, we formulate the hypotheses:

H7: Procedural justice has a positive effect on whistleblowing intention.

H8: Distribution justice has a positive effect on whistleblowing intention.

H9: Interactional justice has a positive effect on whistleblowing intention.

H10: Information justice has a positive effect on whistleblowing intention.

H11: Organizational commitment has a positive effect on whistleblowing intention.

As Novicevic et al. (2005) mentioned, authentic leadership has a role in enhancing positive climate change in organizations. Leadership attitudes that internalize rules, manage companies fairly, develop transparent relationships with subordinates, and carry out balanced processes in managing organizations are part of the authentic leadership theory (Avolio & Gardner, 2005).

Research examining the positive influence of organizational justice on whistleblowing intention was carried out by a few researchers: Patel et al. (2012) found evidence that the four dimensions of organizational justice (procedural justice, distributional justice, informational justice, and interactional justice) have a positive effect on

organizational justice, while Seifert et al. (2010) found evidence that there is a positive influence of procedural justice, distributional justice and interactional justice on whistleblowing intention. Based on the above phenomenon, the last hypotheses developed in this research are:

H12: *Procedural justice mediates the positive effect of authentic leadership on whistleblowing intention.*

H13: *Distributional justice mediates the positive effect of authentic leadership on whistleblowing intention.*

H14: *Interactional justice mediates the positive effect of authentic leadership on whistleblowing intention.*

H15: *Information justice mediates the positive effect of authentic leadership on whistleblowing intention.*

H16: *Organizational commitment mediates the positive effect of authentic leadership on whistleblowing intention.*

3. RESEARCH METHODOLOGY

3.1. Method

This study is a quantitative study with the aim of exploring the behavioral factors that motivate and control the individual to do whistleblowing, with the following variables: *Authentic leadership, Procedural justice, Distributional justice, Interactional justice, Information justice, Organizational commitment, and Whistleblowing intention.*

The analytical method uses the partial least squares (PLS) method through a variance-based structural equation model (SEM) statistical test tool.

We conducted data collection using a standardized online questionnaire that contained open and closed questions. The data is aggregated from respondents' answers. Previously, a pilot test was carried out. The pilot test is used to test whether the research instrument is reliable and valid. This pilot test was carried out before the actual research. The pilot test was carried out with a sample of 30 students who had taken audio courses. After carrying out a valid test, the results showed that the measuring instrument or questionnaire was declared valid and reliable, so that researchers could continue the research by sending questionnaires to real research samples.

As for the respondents who were the sample of the study, government employees who work in cities or regions in Central Java Province, this is because Central Java Province ranks first in corruption cases in Java (Indonesian Corruption Watch [ICW], 2018); government employees whose duties and functions are related to finance and accounting. Accounting and finance departments are expected to have evidence to support whistleblowing intentions.

Table 1 explains the number of respondents who filled in the questionnaire and could be processed.

Table 1. Questionnaire distribution

Description	Total
Total questionnaire submissions	354
Questionnaire rejected	50
Sent questionnaires	304
Questionnaires not returned	29
Returned questionnaires	275
Questionnaires that cannot be processed	80
Total questionnaires that can be processed	195
Return rate (response rate) = $(275 / 354) * 100\%$	78%

Source: Authors' elaboration.

Based on the selection of the completeness of the questionnaire, there were 195 questionnaires that could be used for analysis in the study because the data is incomplete.

In this study, we used the data testing method with path analysis with the software WarpPLS 7.0. Path analysis is a simultaneous regression with directly observed or measured variables (Kline, 2005; Ghazali, 2014).

3.2. Research variables

The variables in this poll consist of dependent, independent, and mediated variables.

- **Dependent variable:** The dependent variable of this study is *Whistleblowing intention*. The variable adopts measurements developed by Mayer et al. (2013) and Park and Blenkinsopp (2009).

- **Independent variable:** The independent variable in this research is *Authentic leadership*. Walumbwa et al. (2008) defined authentic leadership as a pattern of leadership behavior that refers to the positive psychological capacity and a positive ethical climate for self-awareness, internalization of moral values, balanced management of information, and transparency of relationships between superiors and subordinates. Walumbwa et al. (2008) developed a measure of authentic leadership with eight indicators. The measurement used a scale of 1 to 5, where 1 = very disagreeable, 2 = disagreeable, 3 = neutral, 4 = agreeable, and 5 = very agreeable.

- **Mediation variable:** The mediation variable in this study consists of two variables, namely *Organizational justice* and *Organizational commitment*. *Organizational justice* is represented by four variables, namely: *Procedural justice, Distributional justice, Interactional justice, and Information justice*, adopting measures developed by Colquitt (2001). The *Organizational commitment* variable uses a measurement developed by Allen and Meyer (2007) and Rego et al. (2016) with an indicator of 15. Each indicator is also measured on a scale of 1 to 5.

4. RESEARCH RESULTS

4.1. Data collection process

Data collection starts from September 2022 to December 2022. Questionnaires are sent via WhatsApp and sent directly to each agency within the district/city government in Central Java Province. The questionnaire that the researcher sent via WhatsApp was in the form of a Google Form to respondents in the Slawi Regency, Pekalongan City, Rembang Regency, and Kudus Regency governments, which were distributed via WhatsApp groups in the relevant agencies. There were four returned questionnaires sent via the WhatsApp group.

Table 2. Direct delivery of questionnaires

District	Sent	Rejected	Not returned	Returned
Banyumas	88	-	7	81
Purbalingga	119	15	7	97
Banjarnegara	63	22	15	26
Cilacap	84	13	-	71
Total	354	50	29	275

Source: Authors' elaboration.

The data tabulation in Table 2 above shows that the questionnaire was sent directly to Banyumas Regency, Purbalingga Regency, Banjarnegara Regency, and Cilacap Regency. The total number of direct questionnaires sent was 354. From the 354 questionnaires sent, 50 were rejected, 29 were not returned, and 275 were returned. As a result of selecting the completeness of the questionnaire, there were 195 questionnaires that could be used for analysis in the research.

4.2. Descriptive statistics

Descriptive statistical analysis of research variables is used to empirically describe or describe research data. Descriptive statistics of research data will be seen from the minimum value, maximum value, average and standard deviation, both in the theoretical and actual range. This description is intended to describe the tendency of respondents' answers to questions and to measure research variables. Descriptive statistics of research variables are presented in Table 3.

Table 3. Descriptive statistics of research variables

Variables	Theory			Actual			Std. dev.
	Min	Max	Mean	Min	Max	Mean	
<i>Authentic leadership</i>	8	40	24	23	40	33.46	4.247
<i>Whistleblowing intention</i>	7	35	21	19	35	27.38	3.363
<i>Procedural justice</i>	7	35	21	21	35	28.76	3.402
<i>Distributional justice</i>	4	20	12	11	20	16.73	2.159
<i>Interactional justice</i>	4	20	12	12	20	16.91	1.918
<i>Information justice</i>	5	25	15	15	25	20.96	2.373
<i>Organizational commitment</i>	15	75	45	44	75	61.38	7.051

Source: Authors' elaboration.

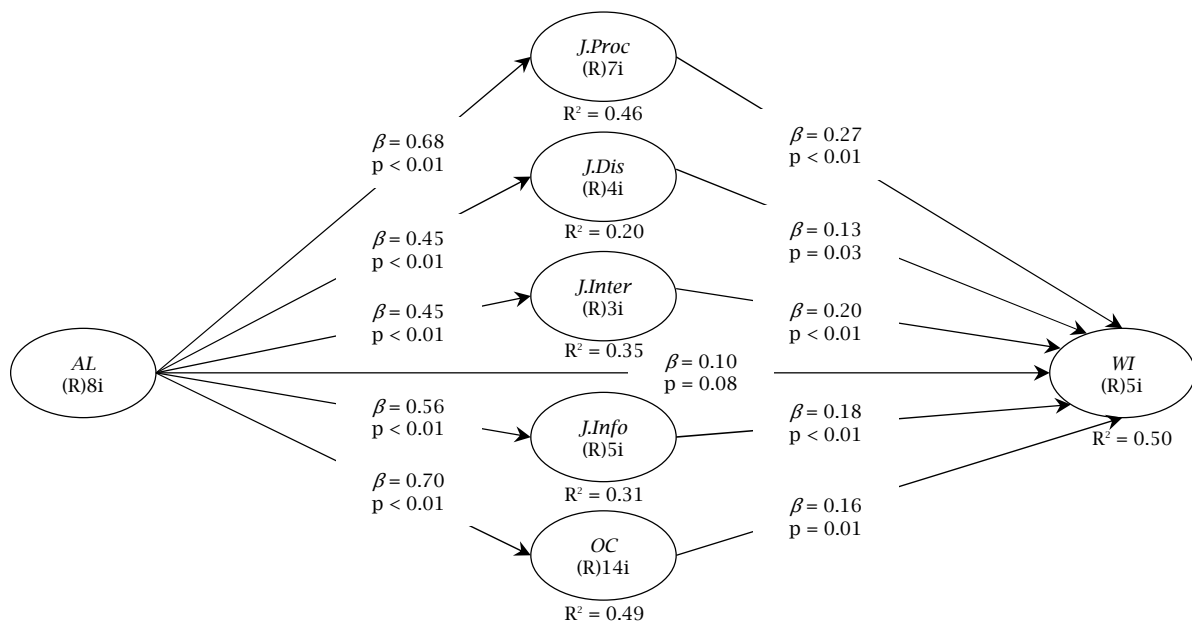
Descriptive statistical analysis in Table 3 shows that the variables *Authentic leadership*, *Whistleblowing intention*, *Procedural justice*, *Distributional justice*, *Interactional justice*, *Information justice*, and *Organizational commitment* obtained mean values above the theoretical range. This means that respondents in the district/city government of Central Java Province have the perception that leaders have internalized authentic leadership values. Respondents in the district/city government of Central Java Province increased their whistleblowing intention. Respondents' positive perceptions of upholding procedural justice, distributional justice, interactional justice and informational justice. Good

organizational commitment of respondents in the district/city government of Central Java Province.

4.3. Structural model analysis

The purpose of this study is to examine the mediating effect of *Procedural justice*, *Distributional justice*, *Interactional justice*, *Information justice*, and *Organizational commitment* variables on the effect of *Authentic leadership* on *Whistleblowing intention*. Structural model analysis with WarpPLS 7.0 shows the results of measuring the full model with Figure 1.

Figure 1. Full structural model analysis



Note: AL — Authentic leadership, WI — Whistleblowing intention, J.Proc — Procedural justice, J.Dis — Distributional justice, J.Inter — Interactional justice, J.Info — Information justice, OC — Organizational commitment.
Source: Authors' elaboration.

Based on Figure 1 above, the output figures are obtained, which are presented in Table 4 below.

Table 4. Structural model analysis output results

Parameters	Value	Limitations	Conclusion
APC	0.365, $p < 0.001$	$p < 0.05$	Model fit
ARS	0.385, $p < 0.001$	$p < 0.05$	Model fit
AARS	0.380, $p < 0.001$	$p < 0.05$	Model fit
AVIF	3.311	Acceptable if ≤ 5 , ideally ≤ 3.3	Model fit
AFVIF	2.221	Acceptable if ≤ 5 , ideally ≤ 3.3	Model fit

Source: Authors' elaboration.

Based on the output in Table 4, the fit model has a value of average path coefficient (APC) = 0.365, $p < 0.001$, average R-squared (ARS) = 0.385, $p < 0.001$, average adjusted R-squared (AARS) = 0.380, $p < 0.001$, average variance inflation factor (AVIF) = 3.311 (acceptable if ≤ 5 , ideally ≤ 3.3), and average full collinearity VIF (AFVIF) = 2.221 (acceptable if ≤ 5 , ideally ≤ 3.3). WarpPLS requirements state that the p-value for APC and ARS must be smaller than 0.05 (significant). The AVIF and AFVIF values as indicators of multicollinearity must be smaller than 5. Referring to these provisions, it can be concluded that this research model is fit.

Based on the results of the model processing, the results of the hypothesis test are formulated as follows in Table 5.

Table 5. Hypotheses test results

Hypothesis	Testing results	Conclusion
H1	Coefficient = 0.098 with p-value = 0.083	Not accepted
H2	Coefficient = 0.702 with p-value < 0.001	Accepted
H3	Coefficient = 0.675 with p-value < 0.001	Accepted
H4	Coefficient = 0.451 with p-value < 0.001	Accepted
H5	Coefficient = 0.489 with p-value < 0.001	Accepted
H6	Coefficient = 0.557 with p-value < 0.001	Accepted
H7	Coefficient = 0.269 with p-value < 0.001	Accepted
H8	Coefficient = 0.134 with p-value < 0.028	Accepted
H9	Coefficient = 0.197 with p-value < 0.002	Accepted
H10	Coefficient = 0.181 with p-value < 0.005	Accepted
H11	Coefficient = 0.159 with p-value < 0.012	Accepted

Source: Authors' elaboration.

Next, to test H12 and H16, we carry out the testing with the mediation effects test. Testing the mediation model that will be carried out involves procedural justice, distributional justice, interactional justice, information justice, and organizational commitment that mediate the relationship between authentic leadership and whistleblowing intention. The mediation test yielded the following results:

For H12, the variance accounted for (VAF) value is 65%, which means that procedural justice acts as a partial mediating variable. The results of this analysis suggest that procedural justice partially mediates the influence of authentic leadership on

whistleblowing intention, thus supporting H12. Furthermore, hypotheses H13, H14, H15, and H16, respectively, have VAF values of 38%, 54%, 51%, and 53%, which indicates that all hypotheses (H12 to H16) are accepted.

5. DISCUSSION

Discussion of research findings and data processing results is presented sequentially based on the hypotheses developed.

- Regarding H1, the results obtained are: Authentic leadership does not positively affect whistleblowing intention. This is because the phenomenon of authentic leadership is still very rare in the climate of government organizations in Indonesia, especially in the Central Java region. In general, based on the results of the respondents' answers, it shows that the facts in the field, the figure of a leader who is authentic or who can be trusted, is honest, and has harmony between actions and values, are not optimal. This results in a lack of leadership influence on employee ethical behavior and an increasing interest in whistleblowing. The results of this study do not support Liu et al. (2015) and Anugerah et al. (2019), who prove that authentic leadership has a positive effect on internal whistleblowing.

- H2 said that authentic leadership positively influences organizational commitment. The results are in line with the TPB (Ajzen, 1991), which states that perceived behavioral control affects intention. Behavioral control attitudes play a role in fostering a positive climate in increasing awareness to participate in organizational operations. The results of this study are in line with Çelik et al. (2015), stating that there is a positive influence of ethical leadership on organizational commitment.

- H3 stated that authentic leadership positively influences procedural justice. According to the TPB (Ajzen, 1991), perceived behavioral control affects subjective norms. Authentic leadership is the behavior of leaders who internalize norms, regulations, and codes of ethics in managing organizations. It is in line with authentic leadership theory (Avolio & Gardner, 2005) regarding leaders who internalize rules, norms, and codes of ethics, and are able to uphold procedural justice. Procedural justice is justice related to the process and outcome of decisions. Research results support Mayer et al. (2013), proving that there is a positive influence of servant leadership on procedural justice.

- The results of the H4 test prove that authentic leadership has a positive impact on distribution justice. This result means that authentic leadership has a role in improving distribution justice. This result means that authentic leadership has a role in improving distribution justice. Ajzen (1991) argues that norms are influenced by behavioral attitudes. Authentic leadership seeks to uphold norms, regulations, and codes of ethics. This is in line with Avolio and Gardner (2005), who stated that leaders who adhere to regulations have an impact on upholding distributive justice. Distribution justice is justice related to the receipt of employee income. The results of this study support Mayer et al. (2013) and Zehir et al. (2013).

- Next, the H5 and H6 stated that authentic leadership positively affects interactional justice.

The attitude of leaders who try to internalize rules, codes of conduct, and norms has an impact on increasing interactional justice. Interactional justice is justice related to the interaction of relationships between leaders and employees. The attitude of leaders who strive to maintain transparency has an impact on increasing information justice. Information justice is the suitability of information needed by employees to carry out their duties.

- Regarding *H7* and *H8* hypotheses, where procedural justice and distribution justice have a positive effect on whistleblowing intention, we came to the following results. Employees who have perceptions of procedural justice and distribution justice in the organization will have an impact on increasing whistleblowing intention. The results of this study are in line with the TPB (Ajzen, 1991), explaining that subjective norms play a role in increasing the intention to take certain actions. Organizations that are guided by regulations, norms, and codes of ethics are able to uphold justice. When employees have the belief that whistleblowing actions do not negatively affect the income received, it can increase employees' intention to whistleblow. According to Near and Miceli (2013), justice plays a role in increasing employee whistleblowing intention.

- As for hypotheses *H9*, *H10*, and *H11*, interactional justice, information justice, and organizational commitment have a positive effect on whistleblowing intention. Interactional and information justice is justice related to the relationship between leaders and employees. The good relationship that exists between leaders and employees has an impact on the risk of threats to whistleblowers. The threat of retaliation against whistleblowers has a negative effect on whistleblowing intentions (Mesmer-Magnus & Viswesvaran, 2005; Miceli et al., 2008). Employees' positive perceptions of interactional justice have an impact on increasing whistleblowing intention.

In fact, employee perceptions of information justice enforced by the organization have an impact on improving the quality of information received. Employees who have information and believe in its truth are able to increase their whistleblowing intention. According to Greenberg (1987), information justice is the transparency and accuracy of information conveyed by management to employees. Information justice plays a role in increasing a sense of security for employees. The sense of security obtained by employees has an impact on increasing whistleblowing intentions (Liu et al., 2015; Anugerah et al., 2019).

Organizational commitment has a positive effect on whistleblowing intention. Employees who have organizational commitment always try to carry out their duties optimally. So, organizational commitment increases whistleblowing intention when fraud occurs in the organization. According to Mesmer-Magnus and Viswesvaran (2005), employees have three possibilities when faced with a dilemma, namely leaving the organization, taking action to solve the problem, and staying silent. However, employees with a high level of organizational commitment are likely to choose to do internal whistleblowing rather than leave the organization (Taylor & Curtis, 2013). The results of this study support Miceli et al. (1991), Street (1995), Alleyne et al. (2013), and Caillier (2015), proving that organizational commitment positively

affects whistleblowing. Proving that organizational commitment has a positive effect on whistleblowing.

- *H12*, *H13*, *H14*, *H15*, and *H16* showed that procedural justice, distribution justice, interactional justice, information justice, and organizational commitment mediate the positive effect of authentic leadership on whistleblowing intention. Walumbwa et al. (2008) stated that authentic leadership is a leader's attitude that plays a role in fostering a positive climate in the organization.

Distribution justice is justice related to employee income. Employees who believe that whistleblowing has no impact on income play a role in strengthening whistleblowing intention. Employees' perceptions of leaders who apply authentic leadership values have an impact on whistleblowing intention. However, the impact of authentic leadership on whistleblowing intention is stronger when through the distribution of justice. In line with this, Liu et al. (2015) and Anugerah et al. (2019) found evidence of a positive effect of authentic leadership on whistleblowing intention.

There is a mediating role of interactional justice and information justice in the relationship between authentic leadership and whistleblowing intention. A leader who maintains transparency has an impact on the realization of information justice. Information justice is justice related to the accuracy of information obtained by employees from the leadership. In Indonesia, especially in government organizations in Central Java, support from leaders by appreciating employee contributions, interacting positively and sharing adequate information has been proven to be able to increase employee awareness of their organization, thus having a positive impact on whistleblowing intentions.

Employees who have the perception of correct, comparable, and accurate information have a role in increasing whistleblowing intention. Thus, authentic leadership has a stronger influence on whistleblowing intention through information justice. According to Seifert et al. (2010), interactional justice has a positive effect on whistleblowing intention. Research by Li et al. (2014) empirically proved that authentic leadership is positively related to interactional justice.

Overall, the research results provide evidence that authentic leadership has a positive influence on organizational commitment, authentic leadership has a positive influence on procedural justice. Authentic leadership theory is proven to be the theory that underlies employees' psychology by being guided by applicable regulations.

Apart from that, the results of this research prove that the TPB theory is able to explain several factors that influence the intention to carry out whistleblowing. These factors consist of behavioral attitudes, subjective norms and perceptions of behavioral control. Behavioral attitudes are used to describe authentic leadership, subjective norms are used to develop organizational justice, behavioral attitudes are used to develop organizational commitment, and intentions are used to develop whistleblowing intention.

The results of the analysis also found evidence that organizational commitment and organizational justice variables, consisting of: procedural justice, distributional justice, interactional justice and information justice, mediate the influence of authentic leadership on whistleblowing intention.

6. CONCLUSION

This research aims to analyze the factors that influence the intention to carry out whistleblowing, consisting of authentic leadership, procedural justice, distributional justice, interactional justice, information justice, and organizational commitment. This research also analyzes the mediating role of organizational justice and organizational commitment to whistleblowing intentions.

The results of the research analysis show that authentic leadership does not positively affect whistleblowing intentions. This is because the phenomenon of authentic leadership is still very rare in the climate of government organizations in Indonesia, especially in the Central Java region. In general, based on the results of the respondents' answers, it shows that the facts in the field, the figure of a leader who is authentic or who can be trusted, is honest, and has harmony between actions and values, are not optimal. This results in a lack of leadership influence on employee ethical behavior increasing interest in whistleblowing. However, another hypothesis was successfully accepted, indicating that if leaders are able to implement the concept of justice consisting of authentic leadership, procedural justice, distributional justice, interactional justice, and information justice, it will have a positive impact on the organization's work climate, thereby increasing whistleblowing intentions. The same thing applies to the organizational commitment variable; if there is a fair leadership concept, it will support employees who are highly committed to the institution, thereby increasing whistleblowing intentions.

The results of this research also provide the implication that the theories used in this research, namely the theory of authentic leadership and the TPB, are appropriate theories to use in examining research variables.

The results of this research also provide practical implications regarding policies for regional heads and heads of departments within the district or city government in Central Java Province for reducing the level of corruption by increasing whistleblowing intention. Reducing corruption can be done by increasing authentic leadership, organizational justice, and organizational commitment so that it has an impact on whistleblowing intent in the district or city government environment in Central Java Province. Some practical implications of this research include:

- A leader must be able to internalize the values contained in authentic leadership. Authentic leadership has a role in increasing whistleblowing intentions.

- The attitude of a leader who continues to strive to develop a positive climate in the organization is able to increase employee self-awareness. Employees who have self-awareness of the organization form organizational commitment. Authentic leadership has a role in increasing organizational commitment.

- The attitude of leaders who internalize regulations, codes of ethics and norms is expected to uphold organizational justice. Organizational justice can be upheld when the leader has a strong will to enforce the rules. Authentic leadership is able to play a role in improving procedural justice, distributional justice, interactional justice and informational justice.

This research has a few limitations, including:

- Questionnaires were sent via Google Forms due to the COVID-19 pandemic. However, respondents' responses to questionnaires sent via Google Forms were still very low.

- The low level of response from respondents sent via Google Forms resulted in the majority of samples coming from Banyumas Regency, Purbalingga Regency, Cilacap Regency, and Banjarnegara Regency. The samples were sent questionnaires directly by the researchers.

- There are still procedural justice variables that have lower cross-loadings than construct loadings. However, other criteria were met, so they were still retained for further analysis.

There are several suggestions for future research agendas, such as increasing the response rate in the state civil service. Researchers must be able to provide an understanding of the Minister of Home Affairs regarding research recommendation letters. Other suggestions relate to developing a research model by considering other variables related to international whistleblowing, such as the effectiveness of internal audits or the implementation of a whistleblowing system. This could be an opportunity for future research on increasing whistleblowing intention in Indonesia, considering that whistleblowing is an action that is expected to reduce fraud or corruption in Indonesia.

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APPENDIX. SURVEY QUESTION

Authentic leadership

Based on the experience you have in interacting with your leader, does your leader do the following things?

1. My leader respects the opinions of his subordinates in interactions.
2. My leader has the ability to lead.
3. My leader clearly conveys the purpose of the assignment.
4. My leader is willing to admit the mistakes he made.
5. My leader consistently implements regulations, norms and codes of ethics.

Are the decisions made by my leader based on regulations, norms and codes of ethics?

6. When making decisions, my leader first asks for opinions from colleagues and subordinates.
7. My leader is willing to accommodate different opinions in the decision-making process.

Whistleblowing intention

Based on the experience you have gained. Do you have the intention to report fraudulent acts committed by your superiors, colleagues or subordinates?

1. I will report fraud committed by employees.
2. I will report fraud committed by the section head.
3. I will report fraud committed by the department head.
4. I will report fraud that occurs by inviting friends.
5. I will report fraud that occurs internally to management.
6. I will report fraud through the reporting system to external parties.
7. I am more comfortable reporting fraud to outside parties.

Organizational commitment

Give your opinion about organizational commitment or employee engagement with the agency where they work.

1. I try to carry out my duties optimally to achieve government goals.
2. I have the perception of working in an office that upholds honesty, discipline and justice.
3. I have strong ties with the department where I work.
4. I accept all tasks given by the service.
5. I feel that there is conformity with the norms that apply in the service.
6. I am proud to tell other people working in the service.
7. I can work for different organizations as long as the type of work is the same.
8. The department supports me in improving my performance.
9. The service has given me so little change that I am planning to leave.
10. I enjoy working in the service and have considered it before.
11. Not much can be expected from maximum work.
12. I find it difficult to agree with department policies relating to employees.
13. I really care about this service.
14. For me, this service is a good place to work.
15. Deciding to work in this service was my mistake.

Procedural Justice

Give your opinion about procedural justice where you work.

1. The decision-making process provides an opportunity to express opinions.
2. The decision-making process influences the results.
3. Procedures are applied consistently.
4. Clear decision-making procedures.
5. Decision-making procedures produce accurate information.
6. The results of the decision have the opportunity to appeal.
7. Decision-making procedures consider moral and ethical standards.

Distributional justice

Give your opinion about distributional justice in the workplace.

1. The income I receive is in accordance with my rights.
2. Income is received according to the work completed.
3. Income is received according to the obligations you have completed.
4. The income received is in accordance with performance.

Interactional Justice

Give your opinion about interactional justice in your work.

1. Does the leader behave politely towards you?
2. Do leaders treat you humanely?
3. Don't leaders respect you enough?
4. Leaders respect employees' opinions, even if the delivery is less than polite?

Information Justice

Give your opinion about the fairness of the information where you work.

1. Leaders communicate transparently with you.
2. Your leader explains procedures thoroughly.
3. The leader's explanation regarding procedures can be understood.
4. Your leader provides detailed and timely information.
5. Leaders provide information according to individual needs.