



ORIGINAL

Whistleblowing Intentions of Accountants and Auditors: Evidence from the Philippines and Indonesia

Intenciones de Denuncia de Irregularidades de Contadores y Auditores: Evidencia de Filipinas e Indonesia

Sherwin Santos¹  , Meita Larasati² 

¹Central Luzon State University, Department of Accountancy. Nueva Ecija, Philippines.

²Universitas Muhammadiyah Prof. Dr. Hamka, Faculty of Economics and Business. Jakarta, Indonesia.

Cite as: Santos S, Larasati M. Whistleblowing Intentions of Accountants and Auditors: Evidence from the Philippines and Indonesia. Salud, Ciencia y Tecnología - Serie de Conferencias. 2025; 4:1325. <https://doi.org/10.56294/sctconf20251325>


Submitted: 14-05-2024

Revised: 21-08-2024

Accepted: 04-12-2024

Published: 01-01-2025

Editor: Prof. Dr. William Castillo-González 

Corresponding author: Sherwin Santos 

ABSTRACT

Introduction: accountants and auditors are entrusted to maintain high levels of integrity and independence in the practice of their profession. Whistleblowing is a critical aspect on fraud reporting disclosing financial irregularities in the governance and financial management of an institution. The study aims to provide evidence on the internal-external whistleblowing intentions among accountants and auditors in the Philippines and Indonesia, and identify what factors will influence them in reporting the violations they uncover.

Method: the samples tested are accountants/auditors from the Directorate General of Taxes (DJP) of the Ministry of Finance (Kemenkeu) in the DKI Jakarta area and Certified Public Accountants and/or auditors from the Philippines. Quantitative analysis originating from the results of questionnaire data processing were employed in this study. Purposive sampling of sixty-four accountants/auditors of the Directorate General of Taxes in Indonesia and sixty-four practicing accountants/auditors in the Philippines were used in this study.

Results: the study shows that attitude and independence commitment have a significant relationship to the internal-external whistleblowing intentions of accountants and auditors in the Philippines. On the other hand, rationalization significantly affects only the external whistleblowing intentions of the Philippine accountants/auditors. Religiosity has no significant correlation to whistleblowing intentions in the Philippines. Attitude, rationalization, and religiosity have a significant impact on the intentions of Indonesians to blow the whistle towards authorities. Independence commitment does not show a significant relationship with external whistleblowing intentions.

Conclusions: the intentions to report fraudulent acts among accountants and auditors from both countries vary on the aspect of religiosity.

Keywords: Whistleblowing Intentions; Accountants; Auditors; Fraud.

RESUMEN

Introducción: a los contadores y auditores se les confía mantener altos niveles de integridad e independencia en el ejercicio de su profesión. La denuncia de irregularidades es un aspecto fundamental a la hora de denunciar fraudes y descubrir irregularidades financieras en la gobernanza y la gestión financiera de una institución. El estudio tiene como objetivo proporcionar evidencia sobre las intenciones de denuncia de irregularidades internas y externas entre contadores y auditores en Filipinas e Indonesia e identificar qué factores influirán en ellos a la hora de denunciar las violaciones que ven.

Método: las muestras analizadas son contadores/auditores de la Dirección General de Impuestos (DJP)

del Ministerio de Finanzas (Kemenkeu) en el área de DKI Yakarta y contadores públicos certificados y/o auditores de Filipinas. En este estudio se emplearon análisis cuantitativos procedentes de los resultados del procesamiento de datos del cuestionario. En este estudio se utilizó un muestreo intencional de sesenta y cuatro contadores/auditores de la Dirección General de Impuestos de Indonesia y sesenta y cuatro contadores/auditores en ejercicio de Filipinas.

Resultados: el estudio muestra que la actitud y el compromiso de independencia tienen una relación significativa con las intenciones de denuncia interna y externa de contadores y auditores en Filipinas. Por otro lado, la racionalización afecta significativamente sólo a las intenciones de denuncia externa de los contadores/auditores filipinos. La religiosidad no tiene una correlación significativa con las intenciones de denuncia de irregularidades en Filipinas. La actitud, la racionalización y la religiosidad tienen un impacto significativo en las intenciones de los indonesios de denunciar a las autoridades. El compromiso de independencia no muestra una relación significativa con las intenciones de denuncia externa.

Conclusiones: las intenciones de denunciar actos fraudulentos entre contadores y auditores de ambos países varían en el aspecto de la religiosidad.

Palabras clave: Intenciones de Denuncia de Irregularidades; Contadores; Auditores; Fraude.

INTRODUCTION

Several cases of fraud have been uncovered, especially in matters of financial reporting, which have become an interesting issue for people around the world. The cases that were revealed had an impact, both positive and negative, one of which is that it can reduce and/or increase the level of public trust in a company/organization/government agency, especially in the profession in the financial sector. A person's whistleblowing attitude can increase public trust in companies/organizations/government agencies. According to Antinyan et al. (2020),⁽¹⁾ the relationship between trust and whistleblowing can be explained by the fact that trust increases, in line with the positive attitude of whistleblowing.

The word Whistleblowing is no stranger to our ears if we often hear news regarding disclosure of cases of fraud, violations and criminal acts of corruption. As for the international case regarding whistleblowing, which until now has become a hot topic of discussion, namely the case of a large company in the energy sector originating from Texas, United States of America, namely the Enron Company. In 2001, the company went bankrupt due to the disclosure of fraudulent practices on the company's financial statements, namely by exaggerating company profits and only a few reported debts in order to attract many investors. The perpetrator of the disclosure of the case was Sherron Watkins who was a former executive at the Enron company. Sherron Watkins made the parable that to report was like telling the captain of the Titanic "we have hit an iceberg, sounded the alarm, made plans" but his response was "the iceberg is not important, we are not going to sink" even so, Sherron Watkins continued to report attempted fraud and sentencing in 2006 by the owner of the Enron company, namely Kenneth Lay and the CEO of the Enron company, namely Jeffrey Skilling.

Domestic cases regarding whistleblowing also exist both in the Philippines and Indonesia. Currently, there is a lot of discussion about the case of improper possession of property by a former tax official in Indonesia. Starting from a case of abuse by the child of a former tax official, it opened the way for the Corruption Eradication Commission (KPK) to investigate the ownership of these improper assets. The name Rafael Alun Trisambodo, a former Echelon III official at the Directorate General of Taxes (DJP) of the Ministry of Finance (Ministry of Finance), is being investigated by the Corruption Eradication Committee (KPK) for ownership of assets reaching Rp. 56,1 billion. During its investigation, the KPK found evidence that the assets belonging to the former tax official came from receiving gratuities and the KPK named the former tax official as a suspect. In the Philippines, there are several cases of whistleblowing such as 'Chavit Singson and President Estrada's jueteng', 'Jun Lozada and the NBN-ZTE deal', 'Benhur Luy and the pork barrel scam', 'Krizle Mago and the Pharmally scandal', and 'Rhodora Alvarez and the Airforce Combat chopper' to name a few.

The case above illustrates that the role of a whistleblower is not an easy thing to do for those who are aware of the occurrence of illegal practices within companies/organizations/government agencies. Whistleblower action is difficult because there are several factors, namely fear of retaliation from the reported party and being in the spotlight from the media. Not only that, but also other factors such as the reporter feeling betrayed by the company/organization/government agency where they work, so they are reluctant to report these illegal actions. In Indonesia, regulations have been issued stating that whistleblowers will be protected by the state, these regulations include Presidential Instruction number 7 of 2015, Law after the revision of Law number 13 of 2006 concerning Protection of Witnesses and Victims to become Law 31 of 2014, as well as the Supreme Court Circular Number 4 of 2011 concerning the Treatment of Whistleblowers and Witnesses Collaborating. Existing government regulations make the whistleblowing system very important for organizations/companies/

government agencies. The existence of an effective whistleblowing system is expected to increase employee participation in reporting fraud.

Whistleblowers are not protected under the Anti-Graft and Corrupt Practices Act, the primary anti-corruption law in the Philippines. However, Office Order No. 05-18, which outlines “Rules on Internal Whistleblowing and Reporting,” issued by the Office of the Ombudsman, which is tasked with looking into graft and corruption offenses. There are safeguards against workplace retaliation in these rules. Protection against retaliatory actions, such as victimization, punitive transfers, excessively negative performance appraisals, reprimands, denial of work required for promotion, and so on, is provided by Section 6. According to Section 3, unless the whistleblower agrees to disclosure or if disclosure is “indispensable and essential, having regard to the necessary proceedings to be taken after the disclosure,” the whistleblower’s identity and any information that could be used to identify them must be kept secret.

The Association of Certified Fraud Examiners (ACFE) (2012), considers whistleblowing as the most common method of stopping internal accounting fraud. Whistleblowing is also an effective mechanism for detecting companies/organizations that have scandals and the accounting profession can play an important role in the whistleblowing process (Lee et al., 2018).⁽²⁾ According to Tuan Mansor et al. (2020),⁽³⁾ whistleblowing can be done internally or/and externally. Both of these ways have important but different implications for companies and their stakeholders (Lee et al., 2018).⁽²⁾ Internal whistleblowing entails raising concerns about alleged wrongdoing to authorities within the company whereas external whistleblowing involves conveying concerns to outside agents such as professional organizations, regulators or the media (Vandekerckhove et. al, 2019).⁽⁴⁾

There are several factors that can influence a person to take a whistleblowing action. According to Tuan Mansor et al. (2020)⁽³⁾ perceived behavioral control, professional commitment, and commitment to independence influence internal whistleblowing actions. There are several factors that influence external-internal whistleblowing actions such as financial incentives, opportunities, and rationalization (Latan et al., 2019).⁽⁵⁾

Previous studies conducted research with various factors to determine external and internal whistleblowing intentions. Research conducted by Tuan Mansor et al. (2020)⁽³⁾ used several factors to test the effect on internal whistleblowing intentions such as attitudes, subjective norms, perceived behavioral control, professional commitment, and commitment to independence. A sample of external auditors employed by Malaysian audit firms is used in his study. His findings indicate that internal whistleblowing intents are not influenced by subjective attitudes or norms, but are influenced by perceived behavioral control, professional commitment, and commitment to independence.

Research has been conducted by Latan et al. (2019),⁽⁵⁾ using several factors such as pressure, financial incentives, opportunities, and rationalization. The results state that pressure has a negative effect on the intention to report a violation while financial incentives, opportunities, and rationalization factors have a positive effect on the intention to report a violation. This research was conducted at audit firms affiliated with big 4 and non-big 4 companies operating in Indonesia.

This study aims to further the knowledge about someone taking whistleblowing actions and what factors will influence that person in reporting the violations they see. This paper is continuous with the two studies above. The aspect that distinguishes this research from the research of Latan et al. (2019)⁽⁵⁾ and Tuan Mansor et al. (2020)⁽³⁾ is that this research takes several factors, namely attitude, commitment to independence, and rationalization and will be tested on internal-external whistleblowing intentions and the sample tested is auditors from the Directorate General of Taxes (DJP) of the Ministry of Finance (Kemenkeu) in the DKI Jakarta area and certified public accountants and auditors from the Philippines.

Literature review

Whistleblowing, or the act of exposing wrongdoing within an organization, serves as a crucial mechanism for promoting transparency and accountability. In the Philippines, whistleblowing has significant implications, particularly in the areas of political and corporate corruption. However, the practice faces numerous challenges due to legal, cultural, and institutional factors that shape the effectiveness and risks associated with whistleblowing in the region. The literature highlights substantial challenges surrounding whistleblowing in the Philippines, including limited legal protection and societal perceptions that often discourage individuals from coming forward. Panganiban (2020)⁽⁶⁾ provides an overview of whistleblowing in the Philippines, emphasizing the need for stronger legislative frameworks to protect whistleblowers from retaliation, a problem that persists in political and corporate sectors alike. This need for legal reforms aligns with broader anti-corruption efforts but is hindered by social and institutional resistance to whistleblowing as a practice.

Mustapha et al. (2023)⁽⁷⁾ offer a systematic review of employee perceptions of whistleblowing, revealing that organizational culture often discourages whistleblowing in the Philippines. The study found that employees are more likely to report misconduct in environments where corporate support and protections are explicitly stated, a factor still underdeveloped in many Philippine institutions. Meanwhile, Davis et al.

(2023)⁽⁸⁾ discuss TandaPay, a decentralized whistleblowing system aimed at reducing workplace harassment and self-censorship by empowering employees to collectively validate harassment claims without relying on traditional HR mediation. This approach highlights how technological innovations might provide new avenues for safe and supportive whistleblowing in Philippine workplaces. Several studies further explore how cultural norms shape attitudes toward whistleblowing. Mustapha et al. (2023)⁽⁷⁾ argue that for whistleblowing to be effective, particularly within hierarchically structured workplaces in the Philippines, organizational norms need significant transformation to support open communication channels and minimize fear of reprisal. This cultural perspective aligns with broader findings that successful whistleblowing systems require both legal and social acceptance, emphasizing that regulatory reforms must work in tandem with organizational culture shifts. The effectiveness of whistleblowing as a tool to combat corruption in the Philippines is thus contingent upon comprehensive legislative reforms and cultural shifts within organizations. By enhancing legal protections and fostering supportive organizational climates, Philippine institutions can make whistleblowing a more viable and effective practice for holding authorities accountable.

In Indonesia, whistleblowing has been positioned as an essential mechanism to counter corruption and uphold organizational transparency, yet it faces unique challenges related to legal frameworks, organizational culture, and societal norms. Indonesia's regulatory environment for whistleblowers has shown progress, though there remains a lack of comprehensive protections for individuals who report corruption and malpractice. Ariyanti et al. (2023)⁽⁹⁾ argue that while whistleblower testimonies are crucial for anti-corruption efforts, existing regulations provide limited safeguards against retaliation, leaving whistleblowers vulnerable to both professional and personal repercussions. This analysis aligns with Nurhidayat et al. (2017),⁽¹⁰⁾ who suggest that enhancing Indonesia's legal protections for whistleblowers could significantly bolster anti-corruption measures. Both studies underscore the need for reforms that establish clear protection mechanisms for whistleblowers to foster a culture of openness in reporting misconduct.

The role of organizational support is pivotal in influencing employee intentions to report misconduct. In public institutions, for instance, a study by Pramono et al. (2023)⁽¹¹⁾ emphasizes that whistleblowing systems in Indonesian government offices are often implemented inconsistently, with many organizations viewing these systems as mere formalities rather than robust anti-fraud tools. This gap between policy and practice can discourage employees from reporting issues due to perceived ineffectiveness and lack of follow-through. Additionally, Ali (2023)⁽¹²⁾ highlights the limitations in the reward and punishment framework for whistleblowers, noting that insufficient incentives and protections contribute to low engagement with whistleblowing initiatives.

Cultural factors, including collectivism and high power distance, also shape attitudes toward whistleblowing in Indonesia. Suyatno et al. (2017)⁽¹³⁾ found that in high-context cultures like Indonesia, employees may feel that reporting on colleagues undermines social harmony, deterring individuals from coming forward even in cases of severe misconduct. This cultural hesitation is compounded by hierarchical organizational structures where employees may fear retaliation or damage to their social standing. To counter these barriers, scholars such as Pramono et al. (2023)⁽¹¹⁾ advocate for a cultural shift within organizations to normalize and support whistleblowing, positioning it as a respected form of civic duty rather than an act of disloyalty.

Theory of planned behavior

This theory contains the statement that individual behavioral intentions are based on three predictors that are conceptually independent of one another and the three predictors are attitudes, referring to a person's evaluation of certain behaviors, then subjective norms which refer to perceived social pressure to perform the behavior, and lastly perceived behavioral control which refers to how difficult or easy a person expects it to be to perform the behavior (Ajzen, 1991).⁽¹⁴⁾ According to Owusu et al. (2023),⁽¹⁵⁾ behavioral planning theory emphasizes that actual behavior is largely influenced by intentions and the possibility of an individual carrying out a behavior depends on how strong the intention is. This predictor of intention is associated with the intention to engage in reporting a violation. This theory is often used in research on whistleblowing intentions (Latan et al., 2019;⁽⁵⁾ T. Shawver, 2018;⁽¹⁶⁾ Tuan Mansor et al., 2020).⁽³⁾

In this study, the theory of behavioral planning is extended by including a commitment to independence in the theoretical framework. Independence commitment refers to the extent to which a person is independent as guided by a code of ethics.

Independence commitment

Commitment to independence is the attitude of a person who is free from being influenced, not dependent on the decisions of others, and not controlled by any party. Gendron et al. (2006)⁽¹⁷⁾ provide an opinion that independence commitment is the extent to which accountants regard auditor independence as a key attribute of the profession and believe that auditor independence regulatory standards must be strictly binding and implemented in the public accounting domain. Auditor independence is based on ethical principles guided by professional bodies' codes of ethics and requirements for auditors to report errors and questionable actions

(Tuan Mansor et al., 2020).⁽³⁾

Attitudes

The influence of attitudes towards whistleblowing actions depends on the individual's own judgment. According to Alleyne et al. (2019),⁽¹⁸⁾ whistleblowing depends on individual attitudes towards mechanisms both inside and outside the organization. For example, organizations can implement mechanisms to receive reports of violations. In general, when a person has a good attitude towards whistleblowing behavior, there is a higher possibility that this attitude will positively influence his intention to do whistleblowing (Tuan Mansor et al., 2020).⁽³⁾

Rationalization

The defense system that is considered as controversial behavior or explanation of feelings rationally or logically to avoid the right explanation. According to Smaili et al. (2019),⁽¹⁹⁾ rationalization is a cognitive justification process that underlies the decision to whistleblowing. According to Latan et al., (2019),⁽⁵⁾ rationalization is a mechanism in which the reporter/whistleblower determines in his own mind whether the errors found should be reported. Since they don't have to persuade themselves that conduct is bad or illegal, people with high moral standards may find the reasoning process simple. However, the process of reasoning may be challenging for those with lower moral standards; when faced with an infraction, those with lower moral standards may reconsider and keep quiet.

External-Internal Whistleblowing Intentions

The ethical behavior of accountants is critical to maintaining transparency and preventing fraud in financial systems. Whistleblowing, the act of reporting unethical practices, has emerged as a vital mechanism for identifying and curbing fraudulent activities. This literature review examines various factors influencing whistleblowing intentions among accountants, focusing on cognitive, affective, organizational, and cultural aspects. A study by Wulanditya et al. (2023)⁽²⁰⁾ highlights that cognitive framing and emotional conditions significantly influence accountants' decisions to whistleblow. Positive framing of whistleblowing arguments and high credibility from management increased the likelihood of reporting unethical practices, while emotional factors such as good moods enhanced these intentions further. Dammak et al. (2024)⁽²¹⁾ explored how Machiavellian traits affect Tunisian accountants' ethical judgments and whistleblowing intentions. They found that accountants with high Machiavellian tendencies were less likely to report fraud, often due to perceived personal costs outweighing the benefits. Ethical judgments did encourage whistleblowing, but were mitigated by Machiavellian behavior. A Ghanaian study by Otchere et al. (2023)⁽²²⁾ showed that accountants' professional skepticism and perceived organizational support significantly influenced whistleblowing intentions. Professional skepticism encouraged whistleblowing, while organizational support provided a protective mechanism, making employees feel secure in reporting misconduct. In Saudi Arabia, accounting students' religious values and ethical training were pivotal in motivating whistleblowing. Ebaid (2023)⁽²³⁾ revealed that these prospective accountants were willing to report fraud based on their religious beliefs, but fear of retaliation was a significant deterrent. Shawver et al. (2015)⁽¹⁶⁾ found that the perceived moral intensity of unethical acts (e.g., the level of harm caused by financial fraud) shaped accountants' moral judgments and whistleblowing intentions. The study emphasized that accountants with higher moral sensitivity were more likely to act, but external pressures, such as societal expectations, also played a role.

Intention is an individual desire followed by behavior. In terms of whistleblowing intention, it means the individual's desire to report a known violation followed by an individual action. According to Dozier et al. (1985),⁽²⁴⁾ whistleblowing is defined as "reporting organizational errors exclusively to authorities within the organization as well as those who report organizational errors to authorities outside the organization". Whistleblowing can be done internally or/and externally (Tuan Mansor et al., 2020).⁽³⁾ According to Lee et al. (2018)⁽²⁾ these two methods have important but different implications for companies and their stakeholders. Internal whistleblowing entails raising concerns about alleged wrongdoing to authorities within the company whereas external whistleblowing involves conveying concerns to outside agents such as professional organizations, regulators or the media (Vandekerckhove et al., 2019).⁽⁴⁾

For purposes of this study, the following hypothesis were tested:

H1: Attitude does not influence internal whistleblowing intention among accountants/auditors

H2: Attitude does not influence external whistleblowing intention among accountants/auditors

H3: Independence commitment does not influence internal whistleblowing intention among accountants/auditors

H4: Independence commitment does not influence external whistleblowing intention among accountants/auditors

H5: Rationalization does not influence internal whistleblowing intention among accountants/auditors

- H6: Rationalization does not influence external whistleblowing intention among accountants/auditors
 H7: Religiosity does not influence internal whistleblowing intention among accountants/auditors
 H8: Religiosity does not influence external whistleblowing intention among accountants/auditors

METHOD

This study examines the role of independence commitment, attitude, rationalization, and religiosity toward the external-internal whistleblowing intentions of accountants and/or auditors from the Philippines and Indonesia. Purposive sampling of sixty-four employees of the Directorate General of Taxes of the Ministry of Finance (Kemenkeu) in the DKI Jakarta area and sixty-four Certified Public Accountants and/or auditors in the Philippines were used as sample for this study. Accountants and auditors are expected to uphold high levels of integrity, independence, and transparency when providing financial reporting to authorities charged with governance, whether internal or external. Hence, measurement of the whistleblowing intentions is necessary to prevent fraudulent reporting on the financial statements and operations of organizations.

Quantitative analysis originating from the results of questionnaire data processing were employed in this study. Data were analyzed using Jamovi statistical analysis using Pearson correlation coefficient using significance level of 5 %, 1 %, and 0,1 %. Correlation of the independent variables (attitude, independence commitment, rationalization, and religiosity) to the dependent variables (whistleblowing intention) were tabulated and analyzed incorporating related empirical studies. Results for both countries were compared vis-a-vis during analysis.

RESULTS AND DISCUSSION

Attitude and internal whistleblowing

Based on the findings presented in table 1, there is moderate positive relationship between attitude and internal whistleblowing intentions for accountants/auditors in the Philippines ($r = 0,475$, $p = 0,000$) at a 0,1 % level of significance. As one variable increases, the other variable tends to increase as well. The strength of this correlation is stronger than a weak correlation but not as high as a strong correlation. The p-value of 0,000 (often reported as $p < 0,001$) is highly statistically significant. This means the likelihood that this correlation is due to random chance is extremely low. It provides strong evidence against the null hypothesis, which posits no relationship between the variables. In other words, the data strongly suggest that the correlation between attitude and internal whistleblowing intentions is real and not due to random variation for the Philippine respondents.

The same results are true for the Indonesian respondents ($r = 0,511$, $p = 0,046$) at a 5 % level of significance. The correlation coefficient ($r = 0,511$) indicates a moderate positive relationship between attitude and internal whistleblowing intentions for Indonesian accountants/auditors. This suggests that as one variable increases, the other variable tends to increase as well. The strength of this correlation is in the moderate range, showing a noticeable relationship between the variables. The p-value of 0,046 is less than 0,05, which means the correlation is statistically significant at the 5 % level. This indicates that there is enough evidence to reject the null hypothesis (which assumes no relationship between the variables). In practical terms, there is a 4,6 % chance that the observed correlation is due to random chance, which is considered low enough to consider the correlation meaningful.

The results ultimately showed that for both Philippines and Indonesia, as the respondent's attitude toward whistleblowing becomes more favorable or positive, their intention to engage in whistleblowing also tends to increase. This is consistent with the study made by Suyatno et al. (2017),⁽¹³⁾ Alleyne et al. (2019)⁽¹⁸⁾ and Pramono et al. (2023).⁽¹¹⁾ However, the relationship is not very strong or weak, but rather moderate. In practical terms, individuals who view whistleblowing more positively are moderately more likely to act on whistleblowing intentions when faced with unethical or illegal behavior. In this context, efforts to improve attitudes toward whistleblowing (e.g., through ethical training or promoting transparency) could result in a moderate increase in the likelihood that individuals will act on whistleblowing intentions.

Variable	Correlation Coefficient	P-value
Attitude and Internal Whistleblowing		
Philippines	0,475***	0,000
Indonesia	0,511*	0,046
Note: * $p < 0,05$; ** $p < 0,01$; *** $p < 0,001$		

Attitude and external whistleblowing

Table 2 reveals that there is a weak positive relationship between attitude and external whistleblowing intentions among Filipino respondents ($r = 0,334$, $p = 0,007$) at 1 % level of significance. Correlation coefficient ($r = 0,334$) indicates a weak to moderate positive relationship between the two variables. While not very strong, it suggests that as one variable increases, the other tends to increase as well, but the relationship is not highly pronounced. The p-value of 0,007 is below the 0,01 threshold, meaning the correlation is statistically significant. This indicates that the probability of this correlation occurring by random chance is very low (0,7 %), providing enough evidence to reject the null hypothesis of no correlation.

For Indonesia, attitude and external whistleblowing intentions are also in weak positive relationship at a 5 % level of significance ($r = 0,281$, $p = 0,025$). Correlation coefficient ($r = 0,281$) suggests a weak positive relationship between the two variables. While the relationship is not very strong, there is a slight tendency for one variable to increase as the other increases. The p-value of 0,025 is below the 0,05 threshold, meaning the correlation is statistically significant. This implies that there is only a 2,5 % chance that the observed correlation occurred by random chance, providing sufficient evidence to reject the null hypothesis (which assumes no correlation).

The relationship between attitude and external whistleblowing intentions is indeed a weak positive one for both Indonesia and the Philippines. This suggests that when respondents have a more positive attitude towards whistleblowing, they are more likely to intend to report wrongdoing externally. However, this relationship is not strong, indicating that other factors may also play a role in determining external whistleblowing intentions. This is somehow consistent with the findings in the study made by Tuan Mansor et al. (2020)⁽³⁾ which stated that while perceived behavioral control is directly related to whistleblowing intentions, there is no enough evidence to conclude that attitude and subjective norms influence the intention to disclose fraudulent activities in the organization. Antinyan, et al. (2020)⁽¹⁾ discredits this notion as attitude is found to positively relate to the intention to uncover illicit and irregular activities.

Variable	Correlation Coefficient	P-value
Attitude and External Whistleblowing		
Philippines	0,334**	0,007
Indonesia	0,281*	0,025
Note: * $p < 0,05$; ** $p < 0,01$; *** $p < 0,001$		

Independence commitment and internal whistleblowing

Independence commitment refers to the degree to which individuals value their autonomy and independence in their work. Table 3 presents the results of the correlation for independence commitment and internal whistleblowing intentions for both countries. The correlation coefficient, $r = 0,261$, indicates a weak positive relationship between the two variables for the Philippine respondents. In this case, the value is positive but relatively small, suggesting that as independence commitment increases, the internal whistleblowing intentions tend to increase as well, but the association is not very strong. The p-value of 0,037 is below the conventional significance threshold of 0,05. This means the correlation is statistically significant at the 5 % level, indicating that there is evidence to reject the null hypothesis. In other words, there is a low probability (3,7 %) that this weak positive correlation is due to random chance.

For Indonesia, the correlation coefficient (r) of 0,499 indicates a moderate positive relationship between independence commitment and internal whistleblowing intentions. This value suggests that as independence commitment increases, external whistleblowing intentions also tend to increase, but not strongly. The p-value of 0,000 indicates that the observed relationship is statistically significant. This means that it is highly unlikely (less than 0,1 %) that the observed relationship between independence commitment and internal whistleblowing intentions is due to chance. Therefore, we can conclude that there is a statistically significant positive relationship between these two variables for Indonesians.

The moderate positive relationship between independence commitment and internal whistleblowing intentions for Indonesian respondents is presented in table 3. This suggests that when Indonesian respondents have a strong sense of independence and autonomy in their work, they are more likely to report wrongdoing internally within their organization. This is because independence commitment fosters a sense of responsibility and accountability, which can motivate individuals to speak up when they witness unethical behavior. Tuan Mansor, et al.(2020)⁽³⁾ found that professional commitment and Independence commitment are strong drivers for individuals to disclose fraud within the organization. When individuals have a high level of independence

commitment, they are more likely to feel a sense of ownership and responsibility for their work, which can motivate them to report wrongdoing. This is in contrast to the Philippine setting, as provided in table 3, Filipino accountants/auditors' independence commitment has a weak correlation to internal whistleblowing intentions. There is a significant relationship between variables but the effect is relatively small, which means that other factors may also play a role in determining respondent's internal whistleblowing intentions.

Variable	Correlation Coefficient	P-value
Independence Commitment and Internal Whistleblowing		
Philippines	0,261*	0,037
Indonesia	0,499***	0,000

Note: * $p < 0,05$; ** $p < 0,01$; *** $p < 0,001$

Independence commitment and external whistleblowing

Table 4 shows that for the Philippine respondents, the correlation coefficient ($r = 0,339$) indicates a weak positive correlation between independence commitment and external whistleblowing intentions. This means that as one variable increases, the other variable tends to also increase, but this is not too strong. The p-value is 0,006, which is less than the significance level of 0,01 which further implies that there is strong evidence to reject the null hypothesis, suggesting that the correlation is statistically significant. A weak positive correlation suggests that as accountants' independence commitment slightly increases, their whistleblowing intentions also tend to increase, but the relationship is not very strong. In other words, those accountants who are more committed to maintaining their independence and ethical standards may be somewhat more likely to report wrongdoing, but this relationship is not a powerful predictor of whistleblowing behavior. A weak positive correlation between independence commitment and external whistleblowing intentions among accountants/auditors in the Philippines suggests that while a commitment to independence may play a role in encouraging whistleblowing, it is likely only one of many factors. Other influences, such as organizational culture, fear of retaliation, or regulatory support, might also significantly affect whistleblowing behavior.

For Indonesia, the correlation coefficient ($r = 0,078$) shows a very weak positive correlation between independence commitment and external whistleblowing intentions. The p-value in this case is 0,539, which is far above the common significance threshold of 0,05. This means that the observed correlation is not statistically significant. There is a high probability that the very weak correlation could have occurred due to random chance. The lack of a significant correlation between independence commitment and external whistleblowing intentions among accountants/auditors in Indonesia suggests that while accountants may be committed to ethical standards, this does not necessarily translate into a higher likelihood of reporting misconduct to external authorities. Other factors, such as cultural, legal, and organizational influences, may have a more substantial impact on whistleblowing intentions in this context. This finding indicates that merely promoting independence commitment in accountants may not be sufficient to encourage external whistleblowing. Instead, addressing broader concerns like whistleblower protections, organizational culture, and social norms may be necessary to foster greater external reporting of misconduct. This finding is directly in opposition to Tuan Mansor, et al. (2020)⁽³⁾ where Independence and profesional commitment serve as concrete ground for the intention to blow the whistle and disclose fraudulent acts.

Variable	Correlation Coefficient	P-value
Independence Commitment and External Whistleblowing		
Philippines	0,339**	0,006
Indonesia	0,078	0,539

Note: * $p < 0,05$; ** $p < 0,01$; *** $p < 0,001$

Rationalization and internal whistleblowing

As presented in table 5, rationalization and internal whistleblowing intentions in the Philippines has a correlation coefficient ($r = 0,210$) which suggests a weak positive relationship. The p-value is 0,095, which is

higher than the common significance level of 0,05. This means the correlation is not statistically significant at the 5 % level. In ethical decision-making, rationalization refers to the mental process by which individuals justify or downplay unethical behavior to make it seem more acceptable. In the context of accounting, this could involve accountants excusing financial misconduct or unethical practices. The results show that rationalization does not significantly affect internal whistleblowing intentions for the Philippine accountants/auditors. This further suggests that variations in rationalization do not correspond to notable changes in an accountant's likelihood to report misconduct internally. In practical terms, even if accountants engage in rationalizing unethical behavior (such as convincing themselves that a wrongdoing is "not that bad" or "common practice"), this does not appear to significantly alter their willingness to report such behaviors to internal authorities.

The scenario is different for the Indonesian respondents as the correlation coefficient ($r=0,453$) reveals a moderate positive relationship between rationalization and internal whistleblowing intentions which is consistent with the study of Latan et al., (2019). The p-value of 0,000 is extremely small (typically written as $p < 0,001$), indicating that the result is highly statistically significant. This means there is very strong evidence to reject the null hypothesis. Accountants or auditors in Indonesia who are more likely to rationalize unethical behavior also show a moderate increase in their intention to report such behavior internally. One explanation for this positive relationship could be that accountants who engage in rationalization may justify their own behavior or the behavior of others while simultaneously feeling a responsibility to report the misconduct. They might rationalize unethical actions as being less serious, but still feel obliged to report these behaviors within the organization to prevent further ethical violations.

Variable	Correlation Coefficient	P-value
Rationalization and Internal Whistleblowing		
Philippines	0,210	0,095
Indonesia	0,453***	0,000
Note: * $p < 0,05$; ** $p < 0,01$; *** $p < 0,001$		

Rationalization and external whistleblowing

Table 6 presents that for the Philippines, the correlation coefficient ($r = 0,436$) indicates a moderate positive relationship between rationalization and external whistleblowing intentions among accountants/auditors. The p-value is 0,000, which means that the correlation is highly statistically significant at the 0,1 % significance level and that it is very unlikely to have occurred by random chance. The moderate positive correlation suggests that as the respondent's tendency to rationalize increases, there is a moderate increase in their likelihood to engage in external whistleblowing. This implies that accountants/auditors who justify unethical behaviors to some extent may also feel more compelled to report these behaviors to external bodies. Accountants who engage in rationalization might justify unethical actions to reduce cognitive dissonance but still feel a strong moral or professional obligation to report these actions. Reporting externally might be a way to resolve the conflict between maintaining personal ethics and witnessing wrongdoing in their organization.

For Indonesia, the correlation coefficient ($r = 0,315$) indicates a weak positive correlation between rationalization and external whistleblowing. This means that as the tendency to rationalize unethical behavior increases, there is a corresponding increase in the likelihood or frequency of external whistleblowing. This could imply that Indonesian accountants/auditors who are more prone to rationalizing unethical actions might also be more likely to report misconduct externally under certain circumstances. The p-value of 0,011 indicates that the correlation observed is statistically significant, as it is less than the common significance level of 0,05. This gives evidence against the null hypothesis (which states that there is no correlation) and suggests that the relationship between rationalization and external whistleblowing is unlikely to be due to random chance. Individuals who engage in rationalization may do so to alleviate feelings of guilt or justify their actions, which may contribute to a greater likelihood of reporting perceived misconduct externally.

Variable	Correlation Coefficient	P-value
Rationalization and External Whistleblowing		
Philippines	0,436***	0,000
Indonesia	0,315*	0,011
Note: * $p < 0,05$; ** $p < 0,01$; *** $p < 0,001$		

Religiosity and internal whistleblowing

Religiosity is a term that is used in sociology to describe the quality of an individual's religious beliefs and experiences and the role that religion plays in society. As presented in table 7, there is no significant relationship between religiosity and internal whistleblowing intentions for Philippine accountants/auditors ($r = 0,222$, p -value = $0,078$). A p -value of $0,078$ is above the 5 % significance level. Since the p -value is greater than the typical significance level of $0,05$, we cannot reject the null hypothesis that there is no correlation between religiosity and internal whistleblowing intentions.

On the other hand, for Indonesian accountants/auditors the results reveal that there is a moderate positive correlation between religiosity and internal whistleblowing intentions. The correlation coefficient (r) of $0,429$ indicates a moderate positive relationship, suggesting that as religiosity increases, internal whistleblowing intentions also tend to increase. This is in agreement with the study made by Nopeanti et al. (2020)⁽²⁵⁾ where high level of religiosity in a person enables the tendency to report fraud thereby decreasing the probability of an actual fraudulent activity within the organization. Puni et al. (2016)⁽²⁶⁾ have found that religiosity moderates the intention of a person to report fraud because religiosity create a moral courage on a person and enables the ability to make ethical decisions for the organization. The p -value of $0,000$ indicates that this correlation is statistically significant. This relationship could suggest that religiosity plays a role in promoting ethical behavior and accountability among Indonesian accountants and auditors. It may also imply that organizations seeking to encourage internal whistleblowing could consider the role of religiosity in their efforts.

Variable	Correlation Coefficient	P-value
Religiosity and Internal Whistleblowing		
Philippines	0,222	0,078
Indonesia	0,429***	0,000
Note: * $p < 0,05$; ** $p < 0,01$; *** $p < 0,001$		

Religiosity and external whistleblowing

Table 8 shows the results of the correlation for religiosity and external whistleblowing intentions for both countries. Contrary to expectations, data reveals that for Philippine accountants/auditors, there is no significant relationship between these two variables ($r = 0,234$, p -value = $0,063$) since the p -value is greater than the $0,05$ significance threshold. This suggests that religiosity does not play a significant role in influencing external whistleblowing intentions for Filipinos. As opposed to this finding, highly religious people are expected to be more ethical (Nopeanti et al., 2020⁽²⁵⁾, Puni et al., 2016).⁽²⁶⁾ One possible reason for this finding could be that external whistleblowing is often seen as a more drastic measure, and religiosity may not have a strong influence on such decisions. Another reason could be that the cultural and social norms in the Philippines may override the influence of religiosity on external whistleblowing intentions.

On the contrary, the correlation coefficient ($r = 0,281$) and p -value ($0,025$) shows that there is a weak positive relationship between religiosity and external whistleblowing intentions among Indonesians and this relationship is statistically significant given that the p -value is lower than the 5 % significance level. A weak positive correlation between religiosity and external whistleblowing intentions of Indonesians means that as religiosity increases, external whistleblowing intentions also tend to increase, but only slightly.

Variable	Correlation Coefficient	P-value
Religiosity and External Whistleblowing		
Philippines	0,234	0,063
Indonesia	0,281*	0,025
Note: * $p < 0,05$; ** $p < 0,01$; *** $p < 0,001$		

CONCLUSION AND RECOMMENDATION

The study shows that attitude and independence commitment have a significant relationship to the internal-external whistleblowing intentions of accountants and auditors in the Philippines. On the other hand, rationalization significantly affects only the external whistleblowing intentions of the Philippine accountants/auditors. Religiosity has no significant correlation to internal-external whistleblowing intentions in the Philippines. It was found that both attitude and independence commitment have a significant impact on the

internal and external whistleblowing intentions of these professionals. This suggests that their personal beliefs and level of dedication to ethical standards play a crucial role in determining whether they are willing to blow the whistle on wrongdoing within their organizations.

Moreover, the study highlighted that rationalization only affects the external whistleblowing intentions of Philippine accountants and auditors. This implies that when individuals engage in rationalization, they may be more inclined to report misconduct to external authorities rather than addressing it internally. On the other hand, religiosity was not found to have a significant correlation with internal or external whistleblowing intentions in the Philippine context. This indicates that personal religious beliefs may not necessarily influence accountants' and auditors' decisions regarding whistleblowing behaviors.

Attitude, rationalization, and religiosity have been found to have a significant impact on the intentions of Indonesian accountants/auditors to blow the whistle towards internal-external authorities. These factors play a crucial role in shaping the ethical behavior and decision-making processes of professionals in the accounting and auditing field. Interestingly, independence commitment does not show a significant relationship with external whistleblowing intentions. This finding suggests that while independence commitment is essential for maintaining professional integrity and objectivity, it may not directly impact the decision to report misconduct to external authorities.

Overall, these findings shed light on the complex interplay of factors that influence whistleblowing intentions among accounting professionals in the Philippines and Indonesia. It underscores the importance of fostering a strong ethical culture within organizations to encourage transparency and integrity in reporting fraudulent activities. Furthermore, future research could explore an in-depth analysis on how these variables interplay to enhance our understanding of ethical behavior and inform strategies for fostering a culture of integrity. Since intentions to whistleblow could vary across culture and socio-political environment, future studies could explore other countries where governance and fraud reporting is expected to be high among accountants and auditors but corruption is observed to still persist.

REFERENCES

1. Antinyan A, Corazzini L, Pavesi F. Does trust in the government matter for whistleblowing on tax evaders? Survey and experimental evidence. *Journal of economic behavior & organization*. 2020 Mar 1;171:77-95. <https://doi.org/10.1016/j.jebo.2020.01.014>
2. Lee G, Xiao X. Whistleblowing on accounting-related misconduct: A synthesis of the literature. *Journal of Accounting Literature*. 2018 Dec 31;41(1):22-46. <https://doi.org/10.1016/j.acclit.2018.03.003>
3. Tuan Mansor TM, Mohamad Ariff A, Hashim HA. Whistleblowing by auditors: the role of professional commitment and independence commitment. *Managerial Auditing Journal*. 2020 Oct 19;35(8):1033-55. <https://doi.org/10.1108/MAJ-11-2019-2484>
4. Vandekerckhove W, Phillips A. Whistleblowing as a protracted process: A study of UK whistleblower journeys. *Journal of Business Ethics*. 2019 Sep 30;159:201-19. <https://doi.org/10.1007/s10551-017-3727-8>
5. Latan H, Chiappetta Jabbour CJ, Lopes de Sousa Jabbour AB. 'Whistleblowing triangle': Framework and empirical evidence. *Journal of Business Ethics*. 2019 Nov;160:189-204. <https://doi.org/10.1007/s10551-018-3862-x>
6. Panganiban GG. Whistleblowing in the Philippines. What Makes Effective Whistleblowing: Global Comparative Studies from the Public and Private Sector. 2020:87-99. https://doi.org/10.1007/978-3-030-40200-6_6
7. Mustapha R, Fauzi MA, Soon OT, Wei LH, Yee CM. Employee Perception of Whistleblowing in the Workplace: A Systematic Bibliometric Review. *Pakistan Journal of Life & Social Sciences*. 2024 Jan 1;22(1). <https://doi.org/10.57239/PJLSS-2024-22.1.002>
8. Davis J, Minhas R, Casario M, Bentley W, Cosby K. TandaPay Whistleblowing Communities: Shifting Workplace Culture Towards Zero-Tolerance Sexual Harassment Policies. In *Proceedings of the Future Technologies Conference 2024* Nov 5 (pp. 241-265). Cham: Springer Nature Switzerland. <https://ia.cr/2023/655>
9. Ariyanti DO, Ramadhan M. Urgensi Konsep Pembaruan Perlindungan Hukum Terhadap Whistleblower Tindak Pidana Korupsi di Indonesia. *Jurnal Hukum Ius Quia Iustum*. 2023 Oct 26;30(3):583-601. <https://doi.org/10.20885/iustum.vol30.iss3.art6>

10. Nurhidayat I, Kusumasari B. Strengthening the effectiveness of whistleblowing system: A study for the implementation of anti-corruption policy in Indonesia. *Journal of Financial Crime.* 2018 Jan 2;25(1):140-54. <https://doi.org/10.1108/JFC-11-2016-0069>

11. Pramono AJ, Aruzzi MI. The implementation of a whistleblowing system as an anti-corruption initiative in Indonesian government institutions. *Integritas: Jurnal Antikorupsi.* 2023 Dec 1;9(2):195-212. <https://doi.org/10.32697/integritas.v9i2.942>

12. Ali M. Reward and Punishment for Whistleblower and Justice Collaborator in Indonesia: A Regulatory Analysis. *International Journal of Law and Politics Studies.* 2023 Jan 1;5(1):01-6. <https://doi.org/10.32996/ijlps.2023.5.1.1>

13. Suyatno B, Armstrong A, Thomas K. Designing whistleblowing policy and regulations for high-context cultures: A case study in Indonesia. *Perspectives on Philosophy of Management and Business Ethics: Including a Special Section on Business and Human Rights.* 2017:197-223. https://doi.org/10.1007/978-3-319-46973-7_13

14. Ajzen I. The Theory of planned behavior. *Organizational Behavior and Human Decision Processes.* 1991. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)

15. Owusu GM, Bekoe RA, Mintah R. Predictors of tax compliance intentions among self-employed individuals: the role of trust, perceived tax complexity and antecedent-based intervention strategies. *Small Enterprise Research.* 2023 Jan 2;30(1):49-70. <https://doi.org/10.1080/13215906.2021.1989622>

16. Shawver TJ, Clements LH, Sennetti JT. How does moral intensity impact the moral judgments and whistleblowing intentions of professional accountants?. In *Research on professional responsibility and ethics in accounting 2015* Oct 16 (pp. 27-60). Emerald Group Publishing Limited. <https://doi.org/10.1108/S1574-076520150000019002>

17. Gendron Y, Suddaby R, Lam H. An examination of the ethical commitment of professional accountants to auditor independence. *Journal of Business Ethics.* 2006 Mar;64:169-93. <https://doi.org/10.1007/s10551-005-3095-7>

18. Alleyne P, Haniffa R, Hudaib M. Does group cohesion moderate auditors' whistleblowing intentions?. *Journal of International Accounting, Auditing and Taxation.* 2019 Mar 1;34:69-90. <https://doi.org/10.1016/j.intaccudtax.2019.02.004>

19. Smaili N, Arroyo P. Categorization of whistleblowers using the whistleblowing triangle. *Journal of Business Ethics.* 2019 Jun 20;157:95-117. <https://doi.org/10.1007/s10551-017-3663-7>

20. Wulanditya P, Iqbal S, Prihatiningtias YW, Subroto B. Argument Framing, Source Credibility, and Emotional Conditions: Effects on Accountants' Whistleblowing Decision. *International Journal of Professional Business Review.* 2023 Apr 18;8(4):e01230-. <https://doi.org/10.26668/businessreview/2023.v8i4.1230>

21. Dammak S, Mbarek S, Jmal M. The Machiavellianism of Tunisian accountants and whistleblowing of fraudulent acts. *Journal of Financial Reporting and Accounting.* 2024 May 29;22(3):728-51. <https://doi.org/10.1108/JFRA-09-2021-0296>

22. Otchere OA, Owusu GM, Bekoe RA. Determinants of whistleblowing intentions of accountants: a middle range theoretical perspective. *Journal of Financial Crime.* 2023 Nov 30;30(5):1162-81. <https://doi.org/10.1108/JFC-07-2022-0168>

23. Ebaid IE. The courage of whistleblowing of prospective accountants: evidence from Saudi Arabia. *Journal of Applied Research in Higher Education.* 2023 Apr 7;15(3):713-30. <https://doi.org/10.1108/JARHE-02-2022-0071>

24. Dozier JB, Miceli MP. Potential predictors of whistle-blowing: A prosocial behavior perspective. *Academy of management Review.* 1985 Oct 1;10(4):823-36. <https://doi.org/10.5465/amr.1985.4279105>

25. Nopeanti V, Tarjo T, Haryadi B. Religiosity Moderation on the Effect of Whistleblowing Intention and Fraud Tendency. *Asia Pacific Fraud Journal.* 2020 Dec 30;5(2):266-76. <https://doi.org/10.21532/apfjournal.v5i2.169>

26. Puni A, Agyemang CB, Asamoah ES. Religiosity, job status and whistle-blowing: Evidence from micro-finance companies. *International Journal of Business and Social Research*. 2016;6(02):38-47.

ACKNOWLEDGMENTS

Sincere gratitude is extended to all the respondents of this research from the Philippines and Indonesia and all individuals/organizations who are monumental to the accomplishment of this first collaboration study between CLSU-CBA and UHAMKA-FEB. Special thanks to the statistical analysis extended by Mr. Paolo Carl E. Soliven, from CLSU-IAO.

FINANCING

The authors did not receive financing for the development of this research.

CONFLICT OF INTEREST

The authors declare that there is no conflict of interest.

AUTHORSHIP CONTRIBUTION

Conceptualization: Sherwin Santos and Meita Larasati.

Data curation: Sherwin Santos and Meita Larasati.

Formal analysis: Sherwin Santos and Meita Larasati.

Research: Sherwin Santos and Meita Larasati.

Methodology: Sherwin Santos and Meita Larasati.

Project management: Sherwin Santos and Meita Larasati.

Resources: Sherwin Santos and Meita Larasati.

Drafting - original draft: Sherwin Santos and Meita Larasati.

Writing - proofreading and editing: Sherwin Santos and Meita Larasati.