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## THE WHISPERING GUARDIAN: RELIGIOSITY AND INTERNAL WHISTLEBLOWING IN THE REALM OF 'NORMALIZED' CORRUPTION

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**Abstract:** This study aims to fill the theoretical and empirical gaps by investigating whether religiosity can serve as a moral counterforce to perceived risks, or whether corruption weakens its impact, leading to moral disengagement or rationalized silence. Our study is unique in its use of Person-Organization fit theory as a conceptual framework. Data for this study were obtained through a structured questionnaire administered to Indonesian public servants. A purposive sampling strategy was employed to select specific local government institutions aligned with the study's objectives. A total of 157 valid responses were analyzed. For the empirical examination, Partial Least Squares Structural Equation Modeling (PLS-SEM) was utilized as the primary analytical technique. Our findings indicate that religiosity has a positive influence on the internal whistleblowing system, suggesting that individuals with strong religious values are more likely to report misconduct. Conversely, corruption negatively affects internal whistleblowing, reinforcing the idea that corrupt environments discourage employees from speaking up. Interestingly, however, corruption does not moderate the relationship between religiosity and whistleblowing. These insights are particularly critical in the present times, as they demonstrate that while corruption weakens whistleblowing overall, it does not diminish the ethical influence of religiosity. This has important implications for policymakers and public institutions in Indonesia and beyond, as it highlights the need to strengthen whistleblowing mechanisms while recognizing the role of personal moral values in fostering ethical behavior.

**Keywords:** Corruption, Internal Whistleblowing System, Person-Organization Fit, Religiosity

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## INTRODUCTION

Corruption in local governments across Indonesia remains a serious problem. It commonly takes the form of misused public funds, bribery, and nepotism in both administrative and development activities (Paranata, 2025). Despite various interventions by the Corruption Eradication Commission (KPK), such practices continue to persist (Paranata, 2022, 2025). The persistence of these issues reflects weak governance, limited monitoring, and insufficient law enforcement at the regional level. As a result, corruption not only undermines public trust but also hinders regional development, highlighting the urgent need for research to better understand its causes and to identify more effective strategies for prevention.

Many studies have examined internal whistleblowing systems, but most focus on the perceived risks that deter employees from speaking up. Fear of retaliation is a significant concern (Lewis, 2022; Oelrich and Erlebach, 2021; Hennequin, 2023). As explained, people worry about losing their jobs, getting demoted, or facing workplace bullying. Even if laws protect whistle-blowers, many believe those rules are not enforced. Another risk is social isolation (McGlynn III and Richardson, 2014; Sethi and Madan, 2024). They explain that colleagues might see whistle-blowers as traitors, making the work environment hostile. There is also a trust issue (Thomas, 2020; Du Plessis, 2022). If employees believe the system is merely for show, they will not utilize it. Some fear being ignored, assuming management will protect wrongdoers, especially if they are senior staff (Puni and Hilton, 2020). Others worry about legal risks, like being sued for defamation or breaching confidentiality agreements. In some cases, cultural norms exacerbate the situation (Oelrich and Erlebach, 2021). In specific workplaces, loyalty means staying silent, and speaking up is considered a betrayal. All these risks make internal whistleblowing ineffective unless organizations take them seriously and build fundamental protections (Krügel and Uhl, 2023). Although these risks are critical, recent attention has turned to the role of individual religiosity in guiding employees' behaviors (Dik et al., 2024). We propose that religiosity, through its emphasis on moral responsibility, integrity, and accountability (Dik et al., 2024), can significantly motivate individuals to report unethical behavior

despite personal risks. However, in environments where corruption has become normalized, the positive influence of religiosity is substantially weakened. Normalized corruption in this sense acts as a moderating force, distorting moral judgments and reducing the perceived efficacy or necessity of whistleblowing. We agree with Takacs Haynes and Rašković (2021) that normalization of corruption leads to moral disengagement, where unethical actions are reframed as acceptable or necessary for survival within the system. This reframing distorts moral judgment, even among highly religious individuals, by creating cognitive dissonance between personal values and workplace norms (Gokcekus and Ekici, 2020).

Moreover, given these risks, the above studies on IWS have primarily focused on external factors, but little attention has been given to personal values, such as religiosity. Especially, one of the big questions in fraud research is whether a person's level of religiosity influences their decision to report fraud within a company (El-Bassiouny et al., 2023; Olesen, 2024). Religiosity refers to the extent to which someone adheres to and applies their religious beliefs in their daily life, including in their work and moral decisions (Saroglou and Craninx, 2021). Some scholars assume that the more religious a person is, the more likely they are to report unethical behavior (Chan and Ananthram, 2019; Gigol, 2021). In many organizations, especially those with weak whistleblower protections or hierarchical, authoritarian cultures, speaking up is perceived as a dangerous act. Even for highly religious individuals, the prospect of personal sacrifice, such as damaging one's career or facing hostility from peers, can override the internal drive to do what is morally right. After all, many religious teachings emphasize honesty, integrity, and doing the right thing, even when it is difficult (Obregon et al., 2022). However, studies on this topic are still very limited. Essentially, the prior studies yield inconclusive results. Even if a person is highly religious, they may still hesitate to speak up if they fear losing their job, damaging relationships with colleagues, or facing retaliation from powerful people within the company (Wijayanti et al., 2024). In some cases, religious beliefs may prompt individuals to report fraud as part of their moral obligation. In contrast, in other situations, religious or cultural values may emphasize loyal-

ty, respect for authority, or maintaining harmony within the organization, which could discourage people from coming forward (Maulidi et al., 2024). Additionally, it is essential to explore how and when corruption weakens or strengthens the relationship between religiosity and whistleblowing. Since existing literature rarely examines this intersection, this study fills a critical gap by providing novel insights into whether religiosity can counteract perceived risks and what role corruption plays in this dynamic. Prior study acknowledges that corruption creates a culture of silence, but it does not sufficiently address whether religious individuals – who may feel a moral duty to speak out – are affected differently (Kominis and Dudau, 2018; Luz and Spagnolo, 2017). Some scholars argue that in such environments, the fear of retaliation outweighs ethical considerations; however, they fail to examine whether deeply religious individuals may resist this pressure due to their strong moral convictions. Furthermore, prior studies have primarily treated religiosity as a static factor, assuming that individuals with strong religious beliefs will consistently behave ethically (Maulidi et al., 2024; Chan and Ananthram, 2019; Gigol, 2021). This assumption is overly simplistic, as it overlooks contextual influences, such as corruption, that may alter how religious values are expressed in decision-making. If corruption is seen as widespread and unpunishable, religious individuals may experience moral disengagement, rationalizing their silence rather than acting on their ethical beliefs. It can be assumed that this prior study presents an incomplete picture of how personal morality interacts with external pressures in determining whistleblowing behavior.

This study selected specific local governments using purposive sampling because the goal was to understand whistleblowing behavior in areas where corruption is known to occur. The selected local governments had a history of corruption cases, making them a suitable subject for studying how religiosity and corruption influence people's willingness to speak up. This makes sense because many past studies, such as those by Kominis and Dudau (2018), Entwistle and Doering (2024), and Luz and Spagnolo (2017), have pointed out that people behave differently when they work in corrupt environments. It has also been suggested by studies such as El-Bassiouny et al.

(2023) and Wijayanti et al. (2024) that religiosity may aid individuals in making ethical choices; however, this can only be adequately tested in complex, corrupt situations. Selecting these specific local governments allowed the study to focus on individuals who were more likely to encounter genuine ethical challenges.

Thus, the novelty of this study lies in filling the gap left by previous studies. It moves beyond traditional organizational and legal perspectives by examining whether religiosity can counteract perceived risks and what role corruption plays in shaping this relationship. Unlike prior studies that focus on whistleblowing as a purely rational or strategic decision, this study acknowledges the deep psychological and moral struggles individuals face in corrupt environments. It also challenges the assumption that religious individuals are always more likely to report misconduct by considering when and why corruption might suppress their ethical instincts. Therefore, by addressing these overlooked complexities, this study offers novel insights that can help organizations design more effective whistleblowing systems, ensuring that both ethical convictions and real-world challenges are taken into account.

## LITERATURE REVIEW

### Person-Organization (P-O) Fit Theory

The P-O fit theory is concerned with how well a person aligns with an organization (Van Vianen, 2018). It assesses whether an employee's values, goals, and personality align with the company's culture, objectives, and working style. This fit is not merely about surface-level compatibility but involves a deeper congruence between what drives the individual and what the organization stands for. When there is a strong fit, employees are more likely to experience psychological comfort, workplace satisfaction, and a sense of belonging, all of which contribute significantly to their motivation and engagement (Van Vianen, 2018). This harmony fosters higher levels of job satisfaction and organizational commitment, as employees who perceive harmony are more inclined to view their roles as meaningful and impactful (Jin et al., 2018). Moreover, a good P-O fit enhances collaboration. Individuals who share similar values and goals with their organization are more likely to communicate effectively, resolve conflicts

constructively, and work cohesively toward shared objectives (Al Halbusi et al., 2021).

From a psychological perspective, P-O fit is heavily influenced by individual characteristics, including personality traits, values, beliefs, and cognitive preferences (Tepper et al., 2018). Self-concept and identity also play crucial roles; individuals tend to gravitate toward organizations that reinforce their sense of self and offer opportunities for personal growth (Kim et al., 2019). Psychological constructs such as locus of control, emotional intelligence, and resilience further shape how individuals perceive and adapt to organizational environments (Yulianti et al., 2024). Importantly, organizational culture is undeniably a dominant force in shaping P-O fit (Al Halbusi et al., 2021; Tepper et al., 2018). It reflects the collective values, norms, and behaviors that guide how work is conducted and relationships are built within a company. Mismatches may occur when the individual's values or work style clash with the company's culture or expectations. For instance, an individual who prioritizes work-life balance may experience dissatisfaction and burnout in a high-pressure, results-driven culture that rewards long hours and constant availability. These mismatches ultimately lead to cognitive dissonance, where the employee feels internally conflicted about their role, as their personal values and professional environment are in opposition.

### **Internal Whistleblowing System (IWS)**

An internal whistleblowing system is a tool used by organizations to allow employees to report unethical behavior, fraud, or misconduct within the company. According to Stubben and Welch (2020), it serves as an essential safeguard for organizational integrity. Employees are often the first to notice wrongdoing, and having a formal system gives them a secure and structured way to report issues. Jeon (2017) suggests that the effectiveness of an internal whistleblowing system depends heavily on how it is designed and implemented. If employees do not trust that their reports will be kept confidential or acted upon, they might hesitate to come forward. Fear of retaliation – such as being demoted, isolated, or fired – can deter whistle-blowers. Additionally, some companies may only set up these systems to comply with regulations without genuinely addressing issues that

are reported (Cheng et al., 2019). In such cases, the system exists on paper but fails to create real accountability. The organization's culture also plays a big role; if leaders discourage open communication or dismiss employee concerns, the whistleblowing system becomes meaningless (Cheng et al., 2019; Jeon, 2017).

The ethical dilemma is further amplified by the broader societal stigma surrounding whistleblowing (Hennequin, 2020). Despite laws and policies designed to protect whistleblowers, societal narratives often portray them as “snitches” or “informers” who disrupt harmony, rather than as individuals acting in the public or organizational interest (Scheetz et al., 2022; Krügel and Uhl, 2023). This negative perception may make employees feel isolated and vulnerable, fearing backlash not just from their organization but also from peers who may question their intentions. Additionally, whistle-blowers may struggle with the moral complexity of their decision, wondering if their actions could inadvertently harm innocent parties, such as coworkers who depend on the organization's stability (Scheetz et al., 2022). For example, reporting financial fraud might lead to regulatory penalties or loss of investor confidence, resulting in layoffs or a damaged reputation. This uncertainty further paralyzes employees, leaving them caught between their sense of justice and the potential consequences of their actions (Krügel and Uhl, 2023). Consequently, employees may doubt whether their report will lead to meaningful action or worry about being labelled as a ‘troublemaker’.

### **Religiosity**

Religiosity, or how strongly someone practices their religion, has a big impact on their behavior. It offers a moral framework that dictates what is considered right and wrong, influencing decisions, interactions, and overall conduct (Alshehri et al., 2021; Arli et al., 2021). The more deeply ingrained an individual's religious beliefs are, the more they internalize these values, which then directly impact their day-to-day behaviors. Individuals who strongly adhere to their faith are more likely to make choices that align with the principles of their religion, encompassing aspects such as ethical decision-making, personal conduct, and social interactions (Mubako et al., 2021). The sense of belonging to a religious community

or tradition can reinforce these behaviors, as individuals tend to adopt the norms and expectations of that group, which provides a sense of identity and belonging (Arli et al., 2021). This orientation with religious values often leads to consistency in behavior. It is because religious teachings are internalized to such an extent that they guide reactions to various situations, even in complex or challenging contexts (Obregon et al., 2022).

In some cases, people may feel pressure to conform to the behavioral standards set by their religion, which can lead to internal conflict if they feel disconnected from or unable to fully embody those standards. Sometimes, people feel pressured to follow the rules of their religion, even if they struggle to live by them. These rules can cover aspects such as behavior, clothing, relationships, or career choices. Some people follow them easily, but others feel disconnected. They may try their best but still feel like they are not good enough. This disconnect causes anxiety, guilt, or confusion, especially when there is a perceived mismatch between personal desires or circumstances and religious expectations (Saroglou and Craninx, 2021; Drew et al., 2022). Additionally, the societal context in which an individual practices their faith plays a significant role in shaping how their religiosity influences their behavior (Drew et al., 2022). In some environments, religious norms may be more rigid and publicly enforced. As such, it influences individuals to behave in a way that meets external expectations, sometimes at the cost of personal authenticity or freedom of expression (Quintiens et al., 2023).

### Corruption

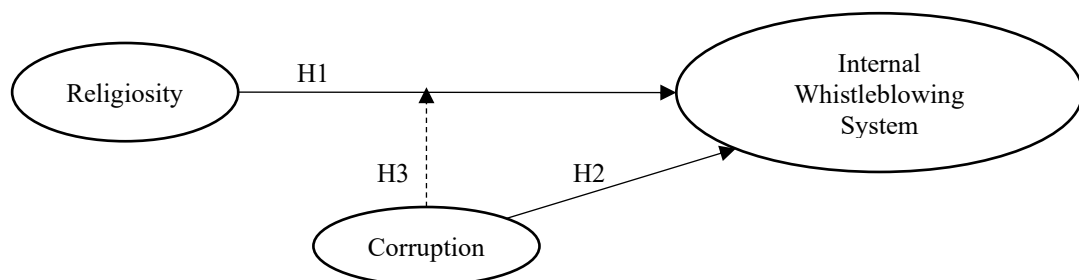
Individuals who work in environments where corruption is prevalent may start to perceive it as a necessary means to achieve specific object-

tives or advance their careers. They might feel that if everyone else is engaging in corrupt actions, they must do the same to fit in, protect themselves, or advance their careers (Entwistle and Doering, 2024; Kominis and Dudau, 2018). Over time, this leads to a shift in moral standards, as the boundary between what is acceptable and unacceptable becomes blurred. (Kominis and Dudau, 2018). One of the most significant factors driving this conformity is the fear of social exclusion or retaliation. Individuals may fear that speaking out or refusing to participate in corrupt activities could lead to isolation, loss of career opportunities, or even personal harm. This fear is particularly pronounced in hierarchical organizations, where power dynamics significantly influence decision-making (Puni and Hilton, 2020). Employees might feel powerless to challenge authority or question practices that have become routine. The longer corrupt practices go unchecked, the more entrenched they become, creating an environment where individuals are reluctant to speak up because doing so would mean going against a deeply ingrained system.

### HYPOTHESIS DEVELOPMENT

#### Religiosity and Internal Whistleblowing System

The P-O fit theory provides a useful framework to understand how religiosity influences the effectiveness of an internal whistleblowing system. According to this theory, employees are more likely to engage positively within an organization if their values and beliefs are consistent with the organization's culture, policies, and practices (Al Halbusi et al., 2021; Kim et al., 2019). Religiosity, which often emphasizes moral principles such as truthfulness, justice, and accountability, can powerfully shape an individual's decision-making processes (Arli et al., 2019).



**Figure 1. Research Conceptual**

Source: Processed Data (2023)

One of the strongest supports for this argument lies in the moral framework that many religious teachings provide. Religions often emphasize the importance of honesty, integrity, and fairness, which can directly influence how individuals assess situations involving ethical dilemmas (Chan and Ananthram, 2019). For example, religious teachings from various faiths, such as Christianity, Islam, and Hinduism, encourage followers to speak the truth, act justly, and be accountable for their actions. These teachings offer clear guidelines that shape an individual's internal compass when confronted with moral decisions, such as whether to report unethical behavior in the workplace (Ashton and Lee, 2021). From a moral psychology standpoint, moral principles are not merely intellectual but are often deeply embedded in emotional and cognitive processes (Garrigan et al., 2018). Religious teachings often instill a strong sense of right and wrong, and for many individuals, these moral imperatives are internalized from a young age (Chan and Ananthram, 2019). As such, the emotional weight of these religious principles – such as guilt or shame associated with failing to act justly – can be a powerful motivator for decision-making. Therefore, if an employee is faced with the choice of either staying silent or reporting wrongdoing, their religious principles can serve as a compelling force, pushing them to take action in the name of justice and accountability.

**H1:** A higher level of religiosity is associated with a stronger tendency to engage in internal whistleblowing.

### Corruption and Internal Whistleblowing System

Suppose an organization is perceived as corrupt (Kominis and Dudau, 2018), the credibility and efficacy of its internal systems, including the IWS, are seriously called into question. Employees who are aware of ongoing corrupt practices may believe that reporting unethical behavior will not lead to meaningful consequences, especially if the perpetrators of these acts hold positions of power or influence. In many cases, the individuals at the top of the organizational hierarchy are directly involved in, or at least complicit in, corrupt activities (Thomas, 2020). This creates a situation where those who should be enforcing ethical standards and holding wrongdoers account-

able are themselves part of the problem (Batolas et al., 2023).

Suppose leaders are seen as either turning a blind eye to unethical behavior or actively participating in corruption. In that case, employees will have little faith that whistleblowing will result in any meaningful action (Du Plessis, 2022). Even if the organization has an IWS in place (Jeon, 2017), its safeguards may be hollow or poorly enforced. Additionally, employees may come to view the corrupt practices as part of the organizational culture. They may even begin to rationalize them as “necessary evils” or as a means of survival in the workplace. Consequently, this normalization of corruption leads to a sense of resignation, where employees feel that nothing will change and that reporting unethical behavior will not lead to any real consequences. As such, they may come to believe that the corrupt activities are either too pervasive to challenge or that reporting them would be futile in a system where unethical behavior is rewarded or ignored. The more deeply embedded corruption is within the organization, the less likely employees are to see any value in using the IWS, as they perceive the system to be ineffective or compromised from the outset.

**H2:** A higher level of corruption is associated with a weaker tendency to engage in internal whistleblowing.

### The moderating role of Corruption

We propose that if corruption becomes normalized within an organization, it creates an environment where any unethical behaviors are seen as acceptable or even necessary to “fit in” (Conroy et al., 2017). In such situations, people who might otherwise reject corruption often feel pressured to conform. They begin to justify their actions by saying things like, “This is just how things work here”, or “I have no choice if I want to keep my job”. Even individuals with strong religious or ethical foundations are not immune to the effects of normalized corruption (Gigol, 2021). According to the P-O Fit theory (Van Vianen, 2018), when the need to belong and align with an organization becomes too strong, it can override personal principles. For example, a religious individual may enter a workplace to uphold integrity and do the right thing. However, suppose they are surrounded by colleagues who routinely engage in corrupt acts,

such as bribery, falsifying reports, or nepotism. In that case, they might begin to question whether their resistance is worth the backlash or isolation they might face (Joshi and McKendall, 2018). The fear of being labelled as “difficult” or losing opportunities for career growth leads them to compromise their values. The insidious nature of normalized corruption is that it not only compels people to engage in unethical acts but also reshapes their perception of what is acceptable, creating a slippery slope that leads even principled individuals astray.

Similarly, in terms of reporting any unethical behaviors, the religious or highly principled individuals face a deep dilemma. On the one hand, their personal values and moral principles compel them to take action and report wrongdoing in order to uphold integrity (Rocha and Pinheiro, 2021). On the other hand, the organizational culture, especially in environments where unethical behavior is normalized, might discourage such actions through fear of retaliation, career stagnation, or social isolation (Kominis and Dudau, 2018; Entwistle and Doering, 2024). This mismatch between personal values and organizational norms creates significant tension. At first, they might refuse, but if they are constantly pressured or see others benefiting from unethical actions, they may start to question their principles. What makes normalized corruption so powerful is its ability to infiltrate and shape organizational norms and individual behaviors (Entwistle and Doering, 2024). It is not just about direct pressure. It is also about the subtle, everyday signals people pick up. In such an environment, people often adapt their actions and behaviors to fit in, even if it goes against their morals.

**H3:** A higher level of corruption weakens the strength of the positive relationship between religiosity and internal whistleblowing.

## METHOD

This study employs questionnaires as the primary data collection instrument. Essentially, this study draws its insights from a diverse group of 157 public servants in two local governments, including 111 males and 46 females. Those governments have experienced being victims of corrupt people. The sample represents a broad spectrum of family structures, comprising 112 partici-

pants from joint families and 45 from nuclear families. This distribution offers a fascinating insight into how different family backgrounds may influence the results. Marital status also plays a role in this study, as 95 respondents are single, and 62 are married. The variation in marital status is significant, as it may affect individuals’ perspectives, responsibilities, and behaviors, offering more profound insights into how personal life may intersect with professional experiences. On the first page of the questionnaire, a comprehensive explanation is provided to participants, articulating the research objectives to ensure clarity and alignment of expectations. Emphasis is placed on voluntary participation, underlining the absence of coercion and guaranteeing that respondents are free to make an informed decision about their involvement. This approach not only demonstrates respect for the autonomy of participants but also strengthens the validity of the data by fostering genuine engagement (Rowley, 2014). Furthermore, the right to withdraw is explicitly outlined, ensuring participants can exit the study at any point without repercussions, thereby reinforcing the ethical foundation of the study. According to Rowley (2014), such transparency is pivotal in fostering trust and mitigating potential concerns about coercion or exploitation, which are often critical issues in social science research involving human subjects. Moreover, participants are explicitly informed that the collected data will be utilized solely for academic purposes, including publications, thereby reinforcing the study’s commitment to ethical integrity. This assurance mitigates potential apprehensions about data misuse or unintended consequences of participation (Prudon, 2015).

The measurements in this study use established tools from previous studies (see Appendix for measurement items). In this study, a 5-point Likert scale is applied, ranging from 1 (strongly disagree) to 5 (strongly agree). For the CRPT variable, indicators from the ACFE (2024) are used. These are widely recognized and ensure accurate assessment of corruption-related practices. Using the ACFE’s framework adds credibility to our data. The ACFE defines corruption broadly as “the abuse of office for private gain, encompassing bribery, misuse of influence, and other forms of unethical behavior, often within a business or organizational context”.

The RELI variable is measured with items from Alshehri et al. (2019). This scale is well-tested and helps capture the complexity of religiosity. It ensures that the findings are both reliable and comparable to those of other studies. In doing so, this study gives a clear view of how religious beliefs may influence behaviors. In this study, religiosity can be understood as the extent to which an individual identifies with and practices a particular religion, or the intensity of their religious beliefs and experience (Alshehri et al., 2019). Moreover, for the IWS variable, the study uses items from Potipiroon and Wongpreedee (2021). These are specifically designed to measure internal whistleblowing systems. They are tested and reliable, making them a strong fit for the study. Within this study, IWS refers to a formal mechanism established within an organization that allows employees to report suspected misconduct, unethical behavior, or violations of laws and regulations in a confidential and secure manner (Potipiroon and Wongpreedee, 2021).

Overall, these choices strengthen the study and make its results more meaningful. This study used PLS-SEM (Partial Least Squares Structural Equation Modeling) to analyze data. It is a powerful statistical method that allows us to explore complex relationships between variables (Hair et al., 2019). It is also flexible enough to handle both

reflective and formative measurement models, meaning it can evaluate both latent variables (those not directly observed) and the indicators that contribute to those variables (Zeng et al, 2021). Additionally, PLS-SEM is well-suited for studies with smaller sample sizes (Zeng et al, 2021). PLS-SEM is more robust to smaller samples, making it a practical choice when dealing with limited data or hard-to-reach populations, as in this case. This method enables the estimation of path coefficients, which indicate the strength and direction of the relationship between variables, and also provides a measure of model fit, helping us determine how well our data support the theoretical framework (Zeng et al., 2021; Hair et al., 2019).

## RESULTS

### Descriptive statistics

The data in Table 1 show the descriptive statistics for CRPT, IWS, and RELI items. The mean values for CRPT range from 2.134 to 2.465, indicating moderate scores, while the mean values for IWS and RELI items are higher, ranging from 3.745 to 3.955, reflecting positive responses. The standard deviations (SD) are all below 1, suggesting low variability. Skewness and kurtosis values are within acceptable ranges, showing no severe deviations from normality. Based on this, there are no issues with the data.

**Table 1. Distributive Data Statistics**

| Items | Mean  | SD    | Excess Kurtosis | Skewness |
|-------|-------|-------|-----------------|----------|
| CRPT1 | 2.376 | 0.662 | -0.662          | -0.597   |
| CRPT2 | 2.465 | 0.673 | -0.380          | -0.885   |
| CRPT3 | 2.134 | 0.807 | -1.430          | -0.250   |
| CRPT4 | 2.401 | 0.657 | -0.601          | -0.651   |
| CRPT5 | 2.299 | 0.753 | -1.043          | -0.559   |
| IWS1  | 3.834 | 0.805 | -1.022          | 0.089    |
| IWS2  | 3.745 | 0.756 | -0.888          | 0.286    |
| IWS3  | 3.803 | 0.817 | -1.090          | 0.169    |
| IWS4  | 3.860 | 0.778 | -1.002          | 0.087    |
| RELI1 | 3.955 | 0.824 | -1.534          | 0.084    |
| RELI2 | 3.764 | 0.799 | -1.301          | 0.453    |
| RELI3 | 3.796 | 0.820 | -1.412          | 0.395    |
| RELI4 | 3.790 | 0.806 | -1.359          | 0.403    |
| RELI5 | 3.822 | 0.802 | -1.378          | 0.336    |

Note: Religious (RELI); Corruption (CRPT); Internal Whistleblowing System (IWS)

**Table 2. Latent Variable Correlations**

| Variables | CRPT   | IWS    | RELI   |
|-----------|--------|--------|--------|
| CRPT      | 1.000  | -0.265 | -0.224 |
| IWS       | -0.265 | 1.000  | 0.390  |
| RELI      | -0.224 | 0.390  | 1.000  |

Note: Religious (RELI); Corruption (CRPT); Internal Whistleblowing System (IWS)

**Table 3. Inner VIF Values**

| Variables | CRPT | IWS   | RELI |
|-----------|------|-------|------|
| CRPT      |      | 1.053 |      |
| IWS       |      |       |      |
| RELI      |      | 1.053 |      |

Note: Religious (RELI); Corruption (CRPT); Internal Whistleblowing System (IWS)

Table 2 shows that Corruption (CRPT) has a weak negative correlation with both IWS (-0.265) and Religious (RELI) (-0.224), indicating a slight inverse relationship. IWS and RELI exhibit a moderate positive correlation ( $r = 0.390$ ), indicating that as perceptions of the Internal Whistleblowing System (IWS) increase, so does RELI. All correlations are within acceptable limits. This indicates that there are no multicollinearity issues within the dataset. The results in Table 3 further support the analysis, showing Inner VIF values for

CRPT and RELI, both at 1.053. These values are well below the commonly accepted threshold of 5, indicating no multicollinearity issues among the latent variables. This confirms that the model's predictors are independent, and the data are robust for further analysis. Therefore, the analysis across Tables 1-3 confirms the high quality of the dataset and its suitability for structural equation modeling. Collectively, the results provide compelling evidence of the dataset's robustness, confirming its high quality for further analysis.

**Table 4. Outer Loadings and Weights**

| Items | Outer Loadings | Outer Weights |
|-------|----------------|---------------|
| CRPT1 | 0.947          | 0.228         |
| CRPT2 | 0.959          | 0.274         |
| CRPT3 | 0.723          | 0.192         |
| CRPT4 | 0.928          | 0.287         |
| CRPT5 | 0.815          | 0.142         |
| IWS1  | 0.876          | 0.517         |
| IWS2  | 0.611          | 0.074         |
| IWS3  | 0.847          | 0.446         |
| IWS4  | 0.570          | 0.218         |
| RELI1 | 0.840          | 0.246         |
| RELI2 | 0.882          | 0.214         |
| RELI3 | 0.910          | 0.248         |
| RELI4 | 0.919          | 0.205         |
| RELI5 | 0.882          | 0.216         |

Note: Religious (RELI); Corruption (CRPT); Internal Whistleblowing System (IWS)

**Table 5. Reliability and Validity**

| Variables | Cronbach's Alpha | rho_A | Composite Reliability | AVE   |
|-----------|------------------|-------|-----------------------|-------|
| CRPT      | 0.925            | 0.962 | 0.944                 | 0.773 |
| IWS       | 0.744            | 0.830 | 0.823                 | 0.546 |
| RELI      | 0.932            | 0.935 | 0.949                 | 0.787 |

Note: Religious (RELI); Corruption (CRPT); Internal Whistleblowing System (IWS)

#### Measurement model assessment

Table 4 highlights the outer loadings and weights of the measured items, providing further evidence of the dataset's quality. The outer loadings for all items are above the recommended threshold of 0.50, with most exceeding 0.70. They show strong indicator reliability and the constructs' ability to explain the majority of the variance in their respective items. The outer weights, while varying in magnitude, are positive, indicating the meaningful contribution of each indicator to its construct. As such, these results demonstrate that the measurement model is well-specified, with items effectively capturing the latent constructs.

As shown by Table 5, Cronbach's alpha values for all constructs exceed the acceptable threshold of 0.70, with Corruption (CRPT) and Religious (RELI) achieving particularly high values of 0.925 and 0.932, respectively. They tell us internal consistency. Then, the composite reliability values for all variables are well above 0.70, further supporting the reliability of the constructs. Additionally, the Variance Extracted (AVE) values for CRPT (0.773) and RELI (0.787) exceed the recommended threshold of 0.50, confirming convergent validity. While the AVE for the Internal Whistleblowing System (IWS) is slightly lower at 0.546, it still satisfies the minimum requirement.

Table 6, which displays the Fornell-Larcker criterion. As illustrated, the square roots of the Average AVE for CRPT (0.879), IWS (0.739), and RELI (0.887) are all higher than their respective

correlations with the other constructs. They indicate that each construct is distinct and does not overlap excessively with the others. Specifically, CRPT's correlations with IWS (-0.265) and RELI (-0.224), IWS's correlation with CRPT (-0.265) and RELI (0.390), and RELI's correlation with CRPT (-0.224) and IWS (0.390) are all lower than the square roots of their AVE. Therefore, this supports the conclusion that the constructs CRPT, IWS, and RELI possess good discriminant validity. Each construct measures a unique dimension within the model.

Moreover, Table 7 confirms the discriminant validity of the model, as each item loads highest on its respective construct, with significantly lower cross-loadings on other constructs. This supports the distinctiveness of the constructs CRPT, IWS, and RELI. Similarly, Table 8 presents the Heterotrait-Monotrait Ratio (HTMT), with values below the recommended threshold of 0.85, indicating that the constructs CRPT, IWS, and RELI are distinct from each other. This further supports the discriminant validity of the measurement model.

Therefore, based on the analysis of the measurement model from Tables 4 to 8, we can conclude that the model demonstrates strong divergent and discriminant validity. The findings collectively affirm that the measurement model accurately and reliably captures the intended constructs. As such, the data set provides a good foundation for proceeding with hypothesis testing.

**Table 6. Fornell-Larcker Criterion**

| Variables | CRPT   | IWS   | RELI  |
|-----------|--------|-------|-------|
| CRPT      | 0.879  |       |       |
| IWS       | -0.265 | 0.739 |       |
| RELI      | -0.224 | 0.390 | 0.887 |

Note: Religious (RELI); Corruption (CRPT); Internal Whistleblowing System (IWS)

**Table 7. Cross Loadings**

| Items | CRPT   | IWS    | RELI   |
|-------|--------|--------|--------|
| CRPT1 | 0.947  | -0.227 | -0.216 |
| CRPT2 | 0.959  | -0.273 | -0.214 |
| CRPT3 | 0.723  | -0.191 | -0.176 |
| CRPT4 | 0.928  | -0.285 | -0.189 |
| CRPT5 | 0.815  | -0.141 | -0.200 |
| IWS1  | -0.255 | 0.876  | 0.393  |
| IWS2  | 0.019  | 0.611  | 0.086  |
| IWS3  | -0.201 | 0.847  | 0.350  |
| IWS4  | -0.207 | 0.570  | 0.112  |
| RELI1 | -0.208 | 0.374  | 0.840  |
| RELI2 | -0.201 | 0.326  | 0.882  |
| RELI3 | -0.197 | 0.377  | 0.910  |
| RELI4 | -0.221 | 0.312  | 0.919  |
| RELI5 | -0.166 | 0.328  | 0.882  |

Note: Religious (RELI); Corruption (CRPT); Internal Whistleblowing System (IWS)

**Table 8. Heterotrait-Monotrait Ratio**

| Variables | CRPT  | IWS   | RELI |
|-----------|-------|-------|------|
| CRPT      |       |       |      |
| IWS       | 0.280 |       |      |
| RELI      | 0.244 | 0.372 |      |

Note: Religious (RELI); Corruption (CRPT); Internal Whistleblowing System (IWS)

### Hypotheses Testing

The results from Table 9 show significant findings regarding the relationships between the variables. The path from CRPT to IWS shows a significant negative relationship ( $\beta = -0.186$ ,  $SD = 0.082$ , 95% CI: [-0.347, -0.032],  $p = 0.023$ ), indicating that higher CRPT is associated with lower IWS. In contrast, the path from RELI to IWS shows a significant positive relationship ( $\beta = 0.319$ ,  $SD = 0.088$ , 95% CI: [0.150, 0.489],  $p = 0.000$ ), suggesting that higher RELI leads to higher IWS. The interaction effect RELI\*CRPT on IWS shows a marginally negative impact ( $\beta = -0.152$ ,  $SD = 0.079$ , 95% CI: [-0.293, -0.002],  $p = 0.055$ ), but it is not statistically significant. This suggests that while there is a slight negative interaction between RELI and CRPT in affecting IWS, the evidence is not strong enough to conclude a significant relationship.

### Additional Analysis

In the additional analysis presented in Table 10, we examine the effects of control variables on the model. The results show that family status ( $\beta = 0.050$ ,  $SD = 0.076$ , 95% CI: [-0.089, 0.194],  $p = 0.509$ ), gender ( $\beta = 0.018$ ,  $SD = 0.086$ , 95% CI: [-0.177, 0.162],  $p = 0.830$ ), and marital status ( $\beta = 0.058$ ,  $SD = 0.081$ , 95% CI: [-0.096, 0.221],  $p = 0.474$ ) have no significant impact on IWS. These control variables do not show statistically meaningful effects. The results of the path analyses presented in Table 9 are therefore confirmed, as the relationships between CRPT, RELI, and IWS remain consistent even after accounting for these control variables. Additionally, the marginally negative interaction effect of RELI\*CRPT on IWS ( $\beta = -0.152$ ,  $p = 0.063$ ) remains unchanged, further solidifying the robustness of the original findings.

**Table 9. Hypotheses Testing**

| Paths                | $\beta$ | SD    | 2.5%   | 97.5%  | Sig.  |
|----------------------|---------|-------|--------|--------|-------|
| H1: RELI -> IWS      | 0.319   | 0.088 | 0.150  | 0.489  | 0.000 |
| H2: CRPT -> IWS      | -0.186  | 0.082 | -0.347 | -0.032 | 0.023 |
| H3: RELI*CRPT -> IWS | -0.152  | 0.079 | -0.293 | -0.002 | 0.055 |

Note: Religiosity (RELI), Internal Whistleblowing System (IWS), Corruption (CRPT)

**Table 10. Additional Analysis**

| Paths                 | $\beta$ | SD    | 2.5%   | 97.5%  | Sig.  |
|-----------------------|---------|-------|--------|--------|-------|
| Family status -> IWS  | 0.050   | 0.076 | -0.089 | 0.194  | 0.509 |
| Gender -> IWS         | 0.018   | 0.086 | -0.177 | 0.162  | 0.830 |
| Marital status -> IWS | 0.058   | 0.081 | -0.096 | 0.221  | 0.474 |
| CRPT -> IWS           | -0.173  | 0.079 | -0.329 | -0.028 | 0.028 |
| RELI -> IWS           | 0.327   | 0.081 | 0.181  | 0.481  | 0.000 |
| RELI*CRPT -> IWS      | -0.152  | 0.081 | -0.308 | -0.003 | 0.063 |

Note: Religiosity (RELI), Internal Whistleblowing System (IWS), Corruption (CRPT)

## DISCUSSION

### Religiosity and Internal Whistleblowing System

The findings highlight a positive association between Religiosity and the Internal Whistleblowing System. It indicates that individuals with higher religious commitment are more inclined to report wrongdoing. This aligns with extensive prior study that asserts religiosity serves as an intrinsic moral compass, motivating ethical behavior, particularly in high-stakes contexts such as whistleblowing (Chan and Ananthram, 2019; Gigol, 2021). From the lens of P-O Fit theory, employees who perceive congruence between their spiritual values and their workplace's ethical culture experience a greater sense of responsibility to act upon injustices (Liyanapathirana and Low, 2024; Al Halbusi et al., 2021). This congruence nurtures moral agency, prompting individuals to challenge unethical practices even in the absence of external incentives. So, religiosity, when internalized as part of one's identity, fosters integrity, accountability, and a heightened sensitivity to injustice, making ethical transgressions in the workplace morally unbearable (Ashton and Lee, 2021). However, critics caution against overgeneralizing this influence, noting that religiosity does not guarantee

ethical action. For example, Saroglou and Craninx (2021) argue that individuals may selectively interpret religious teachings to justify passivity or non-involvement, especially when doing so avoids interpersonal conflict. Furthermore, El-Bassiouny et al. (2023) highlight that religious values may be overridden by competing norms such as loyalty to authority or group cohesion. Still, the consistency of the positive effect in this study, even across various demographic controls, strengthens the claim that religiosity is a credible and resilient predictor of whistleblowing intention.

### Corruption and Internal Whistleblowing System

The study confirms a significant negative relationship between Corruption and the effectiveness of the Internal Whistleblowing System. It means the tendency of corrupt environments to suppress employees' willingness to report unethical behavior. This finding is consistent with prior studies that assert corruption creates organizational climates characterized by fear, distrust, and moral disengagement, all of which discourage whistleblowing (Kominis and Duda, 2018; Luz and Spagnolo, 2017). When corrupt practices become embedded in everyday routines and endorsed,

explicitly or tacitly, by leadership, employees perceive whistleblowing as not only futile but also dangerous. In such contexts, internal whistleblowing mechanisms may exist in form but lack substance, as they are often seen as performative rather than genuinely protective (Jeon, 2017; Du Plessis, 2022). The lack of institutional integrity leads to widespread resignation, where ethical behavior is penalized and silence is rewarded. As a result, the mere presence of an Internal Whistleblowing System does not guarantee its use, especially when employees assume that reports will be ignored, misused, or even weaponized against the whistleblower.

Despite this, some studies suggest that the relationship between corruption and whistleblowing may be more nuanced. For instance, Thomas (2020) notes that in extreme cases of corruption, the sheer scale of injustice may provoke moral outrage and spur whistleblowing, particularly among those with strong ethical identities. Similarly, Luz and Spagnolo (2017) argue that well-designed external incentives, such as legal protection or public recognition, can offset some of the chilling effects of corruption. However, these are exceptions rather than the rule. In most organizational cultures where corruption is normalized, employees adapt through moral rationalization, convincing themselves that silence is necessary for self-preservation or professional survival (Ashforth and Anand, 2003). This study reinforces that notion, showing that corrupt organizational settings not only weaken ethical norms but also erode the trust needed for employees to engage with internal reporting mechanisms. Thus, the findings highlight a sobering truth: without meaningful accountability and transparency, even the most structurally sound whistleblowing systems are rendered ineffective by the corrosive force of corruption.

### **The Interaction of Corruption and Religiosity on the Internal Whistleblowing System**

The interaction between religiosity and corruption in predicting internal whistleblowing reveals a more complex dynamic than a simple additive effect. Although the moderating influence of corruption on the religiosity-whistleblowing relationship was found to be statistically insignificant, the slightly negative interaction still provides valuable theoretical insight. This suggests that

while religiosity continues to have a positive influence on whistleblowing, its effect may be subtly weakened in environments where corruption is entrenched. This observation resonates with Ashforth and Anand's (2003) study of corruption normalization, where even ethically committed individuals begin to rationalize inaction when repeatedly exposed to unethical norms. In highly corrupt settings, the internalization of organizational norms may override personal values, including religious convictions. The pressure to conform, coupled with fears of isolation or retaliation, can dull moral sensitivity, even among those whose faith emphasizes justice and accountability.

Moreover, scholars like Obregon et al. (2022) and Rocha and Pinheiro (2021) argue that for some individuals, spiritual identity offers a countercultural stance, reinforcing ethical action precisely because it contradicts corrupt norms. These individuals may experience dissonance in corrupt environments, but instead of adapting, they respond with principled defiance. Nonetheless, it would be simplistic to conclude that religiosity alone is sufficient to ensure whistleblowing in the face of systemic corruption. Instead, the data suggest that the protective effect of religiosity is conditional. For example, it is strongest when supported by ethical leadership, institutional trust, and social reinforcement (Maulidi, 2024). This calls for a holistic approach to anti-corruption efforts.

## **IMPLICATIONS**

### **Theoretical Implications**

The theoretical implications of this study can be understood through the lens of P-O Fit Theory, which emphasizes the alignment between individual values and organizational culture. The results significantly broaden the theoretical understanding of how RELI influences the IWS by providing deeper insights into the relationship between personal values and organizational behavior. While previous studies have explored religiosity as a predictor of ethical behavior (Wijayanti et al., 2024; Maulidi et al., 2024), this study highlights its specific role in fostering active participation in whistleblowing mechanisms. Religious beliefs often emphasize universal values such as honesty, justice, and accountability, which align closely with the ethical standards expected in professional environments (Joshi and McKendall,

2018; Entwistle and Doering, 2024). These principles encourage individuals to distinguish right from wrong, creating a strong moral foundation that drives ethical decision-making.

These results are supported by numerous prior studies that have consistently highlighted the positive role of religiosity in fostering ethical behavior and decision-making within organizational settings (e.g., Ashton and Lee, 2021; Chan and Ananthram, 2019). Studies in organizational behavior have demonstrated that religiosity often serves as a moral compass, guiding individuals toward actions that align with ethical standards. Prior studies have also shown that employees with strong religious values are more likely to perceive unethical practices as violations of their moral principles, motivating them to report wrongdoing through mechanisms like internal whistleblowing systems (El-Bassiouny et al., 2023; Joshi and McKendall, 2018).

In this context, religiosity functions as a protective factor against moral disengagement and groupthink, reinforcing ethical resolve and strengthening employees' intention to report fraud. As explained by Maulidi et al. (2024), internal fraud reporting often places employees in ethically complex situations. Individuals with strong religious convictions often perceive whistleblowing not merely as a professional duty, but as a moral and even spiritual obligation. This perspective elevates ethical action from compliance with organizational codes to a form of moral witness. For religious individuals, these duties are frequently understood as divine commandments or spiritual imperatives that are non-negotiable.

Moreover, this study broadens prior studies by framing religiosity as a moral guidance that transcends organizational contexts. It provides employees with a consistent guide for ethical action. Unlike some external motivators that may vary across different organizational settings (Hennequin, 2023; Oelrich and Erlebach, 2021; Lewis, 2022), religiosity represents an enduring internal value that encourages individuals to uphold ethical practices regardless of situational dynamics. Normalized corruption, characterized by the systemic internalization of unethical practices as ordinary, often relies on a shared rationalization process wherein employees adopt a 'status quo' mindset to justify their inaction or complicity. When the nor-

malization of corruption is framed as unethical behavior that is inherently incompatible with one's spiritual identity, it creates an internal moral dissonance that compels corrective action (Garrigan et al., 2018). This dissonance is especially powerful in environments where peer complicity or managerial indifference perpetuates unethical behavior, as religiosity provides an internal benchmark for ethical behaviors that is immune to external pressures (Obregon et al., 2022).

This suggests that the effectiveness of religiosity as a moral driver of whistleblowing behavior is highly context-dependent. It is not a universally consistent force, but one that interacts with broader organizational and societal variables. Although religiosity typically strengthens moral sensitivity and perceived ethical obligation, its impact may be undermined in contexts where corrupt behavior is seen as "business as usual" and where whistleblowers are ostracized rather than protected. This tension is reflected in the work of Ashforth and Anand (2003), who argue that institutionalized corruption often coexists with rationalizations and socialization processes that neutralize individual moral objections, even among those who are ethically minded.

This result supports prior studies that such collective rationalization, rooted in institutional inertia and reinforced by fear of retaliation or loss of professional standing, can erode individual moral standards and create a culture of ethical apathy (Thomas, 2020; Olesen, 2024). From our study, it can be argued that religiosity disrupts this equilibrium by offering an alternative source of accountability grounded in spiritual and moral absolutes rather than institutional norms or peer behavior. This finding contributes to the growing body of literature on the role of internal values in shaping workplace behaviors, suggesting that religiosity can serve as a critical determinant of IWS effectiveness.

### Managerial Implications

To enhance the effectiveness of IWS, organizations should prioritize fostering ethical awareness and aligning workplace culture with strong moral principles. Training programs that emphasize the importance of personal values, such as religiosity, can empower employees to act ethically and report misconduct, even in challenging envi-

ronments. Addressing normalized corruption is crucial, as corruption creates fear and distrust that discourage whistleblowing. Organizations must actively dismantle practices that perpetuate unethical behaviors by implementing transparent policies and ensuring accountability at all levels. Additionally, managers should foster a culture of integrity where employees feel supported and protected when they raise ethical concerns. In this sense, leaders who demonstrate respect for employees' moral and spiritual convictions are expected to create a more trusting and inclusive environment. When ethical values, such as integrity and justice, are publicly affirmed by leadership and embedded in the company's cultural fabric – through mission statements, ethical codes, and daily practices – employees may feel spiritually and morally supported in reporting unethical acts. By leveraging employees' intrinsic moral values and providing a safe environment for reporting, organizations can counter the negative effects of corruption and strengthen their IWS.

## RECOMMENDATIONS

Future studies should expand the study to different sectors and even countries to improve generalizability and understand whether the role of religiosity in whistleblowing varies across different organizational settings. Additionally, using multiple data collection methods, such as combining surveys with interviews or behavioral experiments, could help reduce biases in self-reported data and provide more accurate insights. Studies should also explore other personal or cultural factors, such as professional ethics or collectivist values, to gain a more comprehensive understanding of the factors that influence whistleblowing behavior. Lastly, adopting a longitudinal research design would allow future studies to track changes over time, offering more profound insights into how the dynamics of religiosity, corruption, and whistleblowing evolve in different organizational environments.

One limitation of this study is that it focuses solely on Indonesian public servants, which may not accurately reflect the experiences of employees in other sectors or countries, thereby limiting the generalizability of the findings. Another limitation is that the study relies on self-reported data, which can be influenced by personal biases or

social desirability, meaning respondents might not always answer honestly. Additionally, the study primarily examines the role of religiosity in whistleblowing but does not fully consider other important personal or cultural factors that might influence ethical decision-making. Lastly, the study employs a cross-sectional design, capturing data at a single point in time, which limits our understanding of how these relationships might change over time.

## CONCLUSIONS

This study delivers a bold and transformative message: individual moral values, particularly religiosity, possess the power to challenge and transcend the pervasive influence of normalized corruption, making internal whistleblowing systems a viable tool for accountability even in morally compromised environments. Although corruption has long been viewed as a corrosive force that silences ethical actions, this study reveals that religiosity serves as an unwavering moral anchor, empowering employees to prioritize justice and integrity over fear or conformity. It highlights that fostering a workplace culture rooted in ethical awareness and personal responsibility is not merely an ideal but a necessity for countering the systemic decay caused by corruption. By demonstrating that religiosity retains its positive influence on IWS despite the presence of corruption, these findings challenge the fatalistic assumption that unethical environments are insurmountable. Instead, they affirm that organizations can influence the innate ethical values of their workforce to resist the normalization of misconduct. This study calls for leaders to assume their role as stewards of an ethical culture, dismantling corrupt systems while fostering the moral courage of their employees. The time has come to reject the passive acceptance of corruption and recognize that the antidote lies within the unwavering principles of those willing to stand for what is right, regardless of the cost.

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