The Influence on Self Efficacy, Machiavelliane Traits, and Ethical Environment on Whistleblowing Intention

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Abstract

This study aims to examine the influence of self efficacy, machiavellian traits, and ethical environment on whistleblowing intention in the context of academic dishonesty among accounting students at state and private universities in the Greater Jakarta area (Jabodetabek). Employing a quantitative approach, a questionnaire was distributed to 100 respondents selected based on Roscoe's sampling method. The theoretical framework incorporates the Theory of Planned Behavior and the Theory of Prosocial Organizational Behavior. Data analysis was conducted using Structural Equation Modeling Partial Least Squares (SEM-PLS). The results indicate that all variables self efficacy, machiavellian traits, and ethical environment positively and significantly influence whistleblowing intention. These findings suggest that enhancing students self efficacy and fostering a strong ethical environment can encourage them to report academic misconduct. This research contributes to the development of ethical policies and practices in educational institutions.

Keyword: self efficacy, machiavelliane traits, ethical environment, whistleblowing intention

1. Introduction

Academic cheating behavior is still troubling the world of education in Indonesia, such as cheating and plagiarism. This conduct is classified as fraud or corruption, and it appears to be a fair course of action. Fraud is defined as an illegal conduct that is purposefully committed by somebody in order to make money. One tool that can be used to stop corruption is education. On November 10, 2008, the National Committee for Governance Policy (KNKG) in Indonesia released the Whistleblowing System (WBS). Today's fast-paced educational landscape affects education players in both positive and negative ways. Viewed from the negative side, fraudulent practices have occurred at almost all levels of education from elementary school (SD) to the university level. It seems that the value of honesty in the world of education is still very expensive. Although academic cheating carried out at all levels is quite worrying, academic cheating at undergraduate universities is more worrying, considering that graduates will soon enter the world of work. Currently, the most common cases in the academic sphere are plagiarism. It is possible that students will commit academic cheating such as depositing attendance, manipulating thesis data, cheating during exams or even manipulating financial statements in an organizational activity. The factor of the emergence of these actions in the academic field is due to the existence of behaviors or dispositions that are not confident,

undisciplined, irresponsible, not creative, not accomplished, do not want to read textbooks but are more diligent in making small notes for cheating materials. Accountant is one of the professions that requires professional ethics in carrying out their work. This profession is a very important profession in the business world. An accountant must be brave in disclosing and must be ready to accept the risks that will be faced. There is undoubtedly a code of ethics for accountants that governs their moral conduct, including honesty, objectivity, competence, professional prudence, secrecy, and professional conduct.

Self-efficacy is the belief in one's own capacity to control and guide the actions required to reach a particular degree of success efficacy (Wahyu & Maharani, 2023). A person's ability to manage their conduct is influenced by both internal and external circumstances. Willpower, abilities, and knowledge are examples of internal elements that originate from within an individual, whereas external factors originate from the outside world or the immediate surroundings (N. C. W. Sari et al., 2022). Self-efficacy, which influences how people act, think, and inspire themselves, is the belief in one's own capacity to plan and carry out the steps required to reach a particular degree of success (Hartono & Cahaya , 2017). A high degree of Machiavelliane nature, which enables one to make judgments based on one's personal interests, is another element that may influence someone's motivation to whistleblower (Syafrudin et al., 2020). According to Kurnia's (2021) According to studies, machiavelliane has a good and significant effect on a company's motivation to come forward. This means that it can provide information on how to urge corporations to disclose particular infractions in a more effective way. The ethical environment of the organization can encourage people to reveal fraud (Ahyaruddin & Asnawi, 2017). Environmental and social factors are among the many external elements that have a significant impact on the decision-making process (Prayogo & Gunawan, 2017).

The variables in this study are in line with the Theory of Planned Behaviour (TPB) which reveals that interest is an effort made by a person, whether planned or not, to try to perform a behavior (Nahar, 2021). According to this idea, attitudes toward behavior, subjective norms, and the perception of one's own behavioral control all influence one's intentions. An individual's positive or negative assessment of particular things, persons, organizations, occasions, actions, or intentions is known as their attitude toward conduct. Belief in the repercussions of an activity determines an individual's attitude toward that behavior. A person has a good attitude if their actions result in a favorable consequence, and vice versa. Subjective norms are external elements that reveal how an individual views the behavior being practiced. Subjective norms are influenced by referents as well as compliance incentive. If the person thinks that the referent is okay with them performing (Rustiarini & Sunarsih, 2018). According to the theory of planned behavior, self-efficacy is a subjective standard. In this situation, the person will have a highly accurate thought on a particular activity because the actions and behaviors will influence other people's opinions.

2. Literature Review

2.1 Theory of Planned Behavior

The connection between ideas and behavior is explained by a psychology theory called planned behavior theory. This idea states that people act by taking into account the positive or negative effects of their actions (Dianingsih & Pratolo, 2018). When examining a person's

interest in a certain conduct, this theory is employed as an analytical tool. Ajzen (1991) examined the Theory of Planned Behavior (TPB), a psychological theory, using empirical data.. This theory suggests that the intention to engage in different types of behaviors, also known as interests, can be predicted by a person's attitude towards those behaviors. Ajzen (1991) explained that interest is an effort that a person, whether planned or not, makes to try to perform a certain behavior. The so-called interest drive affects a person's behavior. A person will act based on the factor of ease or difficulty in performing actions. The three triggers differ in levels and conditions, and only attitudes affect a person's behavior (Nahar, 2021). This theory holds that a person's intention to engage in conduct is determined by their attitude toward behavior, subjective norms, and behavioral control (Muslim et al., 2022).

2.2 Prosocial Organizational Behavior Theory

One theory that can support whistleblowing is prosocial organizational behavior theory. Whistleblowing is defined as an action or behavior that members of an organization can take against individuals, groups, or organizations that can be helpful in enhancing the welfare of the individual, group, or organization. The positive behavior that they have, is not only useful for the public interest or the public, but also useful for their own interests as well, which can ultimately improve their welfare (Sartika & Mulyani, 2020). Because they feel that the infringement is inconsistent with the company's ideals, whistleblowers reveal suspected violations in an attempt to assist victims and benefit the organization (Taripudin & Umar, 2020). Voluntary acts that are meant to assist or benefit other people or groups of people are referred to as prosocial conduct. Prosocial conduct happens in organizations as well as in the community. So that the existence of prosocial organizational behavior will greatly support the creation of effective whistleblowing in a company, agency or organization (Malini, 2020).

2.2 Whistleblowing Intention

According to theory, three elements—attitude toward behavior, perceived behavioral control, and subjective norms—influence a person's intention to engage in a behavior. These factors are explained by the Theory of Planned Behavior (TPB). Belief in the repercussions of an activity determines an individual's attitude toward that behavior. A person has a good attitude if their actions result in a favorable consequence, and vice versa. Subjective norms are external elements that reveal how an individual views the behavior being practiced. Subjective norms are influenced by referents as well as compliance incentive. If the person thinks that the referent is okay with them doing something (Rustiarini & Sunarsih, 2018).

Members of an organization that engage in a way that promotes the welfare of individuals, groups, or organizations are said to be engaging in prosocial organizational behavior. Any constructive social behavior that seeks to help or benefit others is sometimes referred to as prosocial behavior. In addition to being driven by self-care, prosocial behavior can also refer to acts of service performed without expecting anything in return or with the intention of taking advantage of others. Whistleblowing is supported by the theory of prosocial behavior. Since the act of whistleblowing benefits not only the whistleblower but also other people (or organizations), it can be considered prosocial conduct. Whistleblowing intentions and individual ethical decision-making can be explained by prosocial behavior (Rustiarini & Sunarsih, 2018). The variable indicators are cases that are quite serious, cases that need to be

reported to a higher level, and actions to prevent losses to others. Then the sub-indicator is that if there is cheating/deviant actions on my campus, I consider that the case is quite serious. If there is cheating/deviant behavior on my campus, I tend to feel responsible for reporting the case. If there is cheating/deviant behavior on my campus, I tend to report the case to a higher level. In the event of cheating/deviant actions on my campus, I may help in preventing the loss of fellow students.

2.2 Self Efficacy

The consensus on the perception of behavior control is the self-efficacy variable in the SDGs. Perception of behavioral control is the process by which an individual recognizes that the actions he exhibits are the outcome of his own control. When an individual has a high self-efficacy, then the individual is confident in his or her abilities, then the individual will provide all the abilities he has so that the performance of the organization is good (Pradesa & Sakti, 2022). According to the Theory of Planned Behavior, self-efficacy is a subjective standard. In this situation, the person will have a highly accurate thought about a particular activity because the actions and behaviors that are carried out will influence other people's opinions. Their ability to control these thoughts depends heavily on their perception of themselves. Individuals who are confident that they have high self-efficacy will maximize their efforts, including in decision-making, whether it is the decision to become a whistleblower. The theory of prosocial organizational behavior also explains how prosocial activity arises in social situations because people are social beings by nature and cannot survive without the assistance of others. Any action to assist others, regardless of the helper's motivations, is considered prosocial behavior. Acts of altruism (selfless assistance) or deeds driven by selflessness or self-interest can be the beginning of prosocial conduct. Because they have faith in their own skills, those who have high self-efficacy are more likely to be brave enough to report fraud that takes place in their workplace. The variable indicators are generality (the area of the individual's confidence in doing a given task), strength (the individual's confidence with his competence in executing a certain activity), and size (the amount of difficulty of the task performed by the individual).

2.2 Sifat Machiavelliane

Theory Planned Behavior (TPB) emphasizes that the intention in the individual is the basis for a person to take action. Since prosocial behavior is defined as conduct that benefits both the whistleblower and other people (organizations), the act of whistleblowing is a prosocial behavior (Busra et al., 2019). The nature of the machiavelliane in the Theory of Planned Behaviour explains that the intention in the individual is the basis for a person to take action. It can be said that a person will carry out whistleblowing if a person has a low machiavellian personality, then the employee has good ethics and will be committed to the integrity of his organization, then it can encourage a person to carry out whistleblowing actions for the sake of the common good. Meanwhile, the Theory of Prosocial Organizational Behavior also explains that the machiavellian nature of whistleblowing acts expresses a form of commitment of the employee to protect his organization from unethical and illegal threats.

2.2 Ethical Environment

Ethical environment in the Theory of Planned Behavior explains that it means that a person knows what to do, plans, and decides what steps to take that have the potential to have the intention of whistleblowing because in an organization, environmental ethics can be understood in terms of whether or not there is a code of ethics and its application. Because they feel that the infringement is inconsistent with the organization's ideals, whistleblowers reveal alleged infractions in an attempt to assist victims and benefit the organization, according to Theory Prosocial Organizational Behavior. The inability of attitude determinants to predict actual conduct led to the creation of the SDGs, which demonstrate that intention is a more accurate predictor of actual behavior (Sartika & Mulyani, 2020). The mission and values, the influence of management and leadership, the influence of peers in the group, the regulations, the code of ethics, the ethics training, the rewards, and the penalties are the variable indicators.

3. Material and Method

One way to think of quantitative research methods is as fact-based techniques used to find a certain population or sample (Witari & Putra, 2023). The study's population consists of Greater Jakartan accounting students, who are the unit of analysis and the public sector in the field of education. Quantitative research is what this kind of study is. Number-based data is known as quantitative data. The focus of quantitative research is on testing theories by using statistical methods to analyze data and evaluate study variables (Yahya & Damayanti, 2021). The quantitative approach can be understood as a research technique that looks at a certain population or sample with the goal of testing predetermined hypotheses (I. M. D. D. Putra & Wirasedana, 2017). In contrast, primary data—that is, data gathered from the original source—is the kind of data used in this investigation. Primary data is information that researchers have gathered directly from their sources in relation to the subject of the study (Akhyaar et al., 2022). Direct data collection from respondents using primary sources (Wahyu & Maharani, 2023). Direct distribution of questionnaires to respondents served as the survey method for gathering data for this study. This study's data collection method is a survey method, which involves distributing questionnaires to respondents about the topic under investigation, collecting primary data directly from the original source, and then returning the completed questionnaire to the researcher (Khusnah & Jannah, 2021). A population is a comprehensive collection of items that are typically people, things, transactions, or events that we are interested in researching or analyzing (Hanif & Odiatma, 2017). In this study, primary data was obtained using a list of questions that had been structured in the form of a Google Form link which would be shared with all accounting students in Greater Jakarta. Then the questionnaire was filled out by the respondents online through a link, then the researcher accessed the link that had been shared to further use the questionnaire results as material in related research. This study uses a closed questionnaire which means that the questions that will be asked to the respondents will be limited to filling in only once. The study's questionnaire is broken up into two sections: the first asks respondents to provide biographical information, while the second section asks questions on the research variables. Likert scales, which have a range of five points (1–5), are used in this study to gauge how much respondents replied assertions that were submitted in a questionnaire. The answer score is represented by the following points on this scale: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree respectively.

3.2 Data Analysis

The data was processed and analyzed with SmartPLS software using the Partial Least Squares (PLS) method by following the steps presented by Musyaffi et al. (2022) and Hair & Alamer (2022). By using SEM, researchers may evaluate the connections between many variables and get a complete picture of the model as a whole. (Rustiarini & Sunarsih, 2018). PLS testing consists of inner model testing and outer loading. The purpose of the outside loading test is to verify the validity and realism of the research tool. Meanwhile, the causality relationship between variables was tested using the inner model test (Brilianti, 2019). To minimize sampling errors, it is important to choose the largest possible sampling of the population. In some studies it is possible that the number of participants is limited. Due to limited access, funding, overall population size, and the number of variables will also affect the sample size. The precise number of samples utilized in the study is therefore determined by the amount of rigor or error that is intended, and the level of rigor or confidence that is required frequently depends on the resources of time, money, and personnel that are available. The study's sample size. The Roscoe theory, which offers the following recommendations for calculating the number of samples, is used by the researcher to estimate the sample size (Zulfikar et al., 2024):

1. The feasible sample size in the study is between 30-500;
2. When the sample is divided into categories, the number of samples in each category is at least 30;
3. If the study will conduct analysis with multivariate (correlation or multiple regression), the number of samples is at least 10 times the number of variables studied;

For simple experimental research, which uses experimental and control groups, the number of sample members of each group is between 10-20.

Based on these guidelines, this study requires a sample with the following calculations:

- (4 variables x 10) + (2 categories i.e. public & private campuses x 30)
- Then 40 + 60 = 100 samples as the minimum number of respondents.

Based on prior research that has been tested, the researcher's questionnaire serves as an indicator. Since the data in this study is numerical, a quantitative technique is used. Explaining the cause-and-effect relationship between variables is the aim.

4. Result

4.1.1. Test Measurement Models (Outer Model)

According to Musyaffi et al. (2022) Verifying the connection between the latent variables and the observable variables that comprise them is the goal of the Outer Model test.. It is important to ensure that the model built has a valid and coherent structure. The analysis that needs to be done in the Outer Model Testing includes:

a) Uji Validitas Konvergen

According to Musyaffi et al. (2022) There are requirements that must be fulfilled by the loading factor's value in the research model. The loading factor value in the confirmatory research model needs to be higher than 0.7. Meanwhile, according to Hair & Alamer (2022) determine the Average Variance Extracted (AVE) convergence value. 0.50 is the lowest permissible AVE value. From the variables Self Efficacy (X1), Machiavelliane Traits (X2),

Ethical Environment (X3), and Whistleblowing Intention (Y) showed a value of more than 0.7. The following are the results of outer loading:

Table 4.1.1.a Outer Loading Results

Indicator	Self Efficacy (X1)	Sifat Machiavelliane (X2)	Ethical Environment (X3)	Whistleblowimg Intention (Y)
SE1	0,946			
SE2	0,954			
SE3	0,914			
SE4	0,952			
SE5	0,954			
SE6	0,948			
SE7	0,957			
SE8	0,942			
SE9	0,951			
SE10	0,959			
SE11	0,968			
SE12	0,946			
SE13	0,957			
SE14	0,942			
SE15	0,968			
SM1		0,881		
SM2		0,874		
SM3		0,888		
SM4		0,849		
SM5		0,947		
EE1			0,806	
EE2			0,797	
EE3			0,849	
EE4			0,836	
EE5			0,866	
EE6			0,780	
WI1				0,780
WI2				0,823
WI3				0,831
WI4				0,807
WI5				0,821
WI6				0,847
WI7				0,841
WI8				0,849

Source: Data processed by the author, 2024

Table 4.2.1.a displays the results of outer loading for every indication. Additionally, the researcher determined the Average Variance Extracted (AVE) value, which is displayed in the table below:

Table 4.1.1.a Hasil Average Varianced Extracted (AVE)

Variable	Average Varianced Extracted (AVE)
Self Efficacy (X1)	0.904

Sifat Machiavelliane (X2)	0.775
Ethical Environment (X3)	0.667
Whistleblowing Intention (Y)	0.681

Source: Data processed by the author, 2024

Table 4.2.1.a A value greater than 0.5 is displayed in the Average Varianced Extracted (AVE) results. The validity of convergence in this study as a whole has been satisfied and is regarded as legitimate based on the outcomes of outer loading and Average Varianced Extraction (AVE). The SEM-PLS model was used in this study's convergent validity examination.

Figure 4.1.1.a Outer Loading After Calculation

b) Discrimination Validity Test

According to Hair & Alamer (2022) An indicator is said to have good discriminatory validity if its cross loading value for its own variable is higher than that of other variables. The outcomes of cross loadings for discriminant validity are as follows:

Table 4.1.1.b Results of Validity Cross Loading Discriminant

Indicator	Self Efficacy (X1)	Sifat Machiavelliane (X2)	Ethical Environment (X3)	Whistleblowimg Intention (Y)
SE1	0,946	0,382	0,379	0,544
SE2	0,954	0,399	0,383	0,515
SE3	0,914	0,367	0,337	0,513
SE4	0,952	0,398	0,398	0,545
SE5	0,954	0,344	0,323	0,464
SE6	0,948	0,308	0,255	0,445
SE7	0,957	0,355	0,360	0,518
SE8	0,942	0,352	0,355	0,511
SE9	0,951	0,387	0,370	0,538
SE10	0,959	0,395	0,405	0,536
SE11	0,968	0,366	0,334	0,499
SE12	0,946	0,384	0,333	0,513
SE13	0,957	0,364	0,381	0,543
SE14	0,942	0,385	0,357	0,514

SE15	0,968	0,349	0,365	0,530
SM1	0,260	0,881	0,571	0,618
SM2	0,311	0,874	0,461	0,581
SM3	0,333	0,888	0,493	0,671
SM4	0,419	0,849	0,515	0,674
SM5	0,378	0,907	0,561	0,686
EE1	0,126	0,481	0,806	0,628
EE2	0,390	0,476	0,797	0,618
EE3	0,315	0,543	0,849	0,681
EE4	0,281	0,507	0,836	0,622
EE5	0,385	0,521	0,866	0,688
EE6	0,359	0,387	0,780	0,591
WI1	0.472	0.658	0.634	0.780
WI2	0.425	0.562	0.642	0.823
WI3	0.395	0.665	0.732	0.831
WI4	0.424	0.557	0.577	0.807
WI5	0.430	0.563	0.607	0.821
WI6	0.482	0.548	0.594	0.847
WI7	0.489	0.623	0.632	0.841
WI8	0.471	0.663	0.688	0.849

Source: Data processed by the author, 2024

Table 4.1.1. b The Validity Cross Loading Discriminant results indicate that the indicator's correlation value with the latent variable is higher than its correlation with other latent variables. This demonstrates that the overall validity of discriminating in this study has been satisfied. Additionally, in accordance with the heterotrait–monotrait ratio's (HTMT) recommendations. An issue with the validity of discrimination is indicated by a high HTMT result. For conceptually related structures, the cutoff value is 0.90; for more dissimilar constructs, it is 0.85. Additionally, the researcher determined the Heterotrait Monotrait Ratio (HTMT) values displayed in the table below:

Table 4.1.1.b Result Heterotrait Monotrait Ratio (HTMT)

Indicator	Self Efficacy (X1)	Sifat Machiavelliane (X2)	Ethical Environment (X3)	Whistleblowimg Intention (Y)
Self Efficacy		0.402	0.395	0.563
Sifat Machiavelliane	0.402		0.644	0.786
Ethical Environment	0.395	0.644		0.841
Whistleblowimg Intention	0.563	0.786	0.841	

Sumber: Data diolah penulis, 2024

Table 4.1.1. b For every variable, the Heterotrait Monotrait Ratio (HTMT) findings were less than 0.9. As a result, every variable in this study satisfied the validity requirements and was regarded as legitimate.

c) Reliability Test

Cronbach's Alpha and Composite Reliability are two metrics that can be used to assess reliability. The Cronbach's Alpha value must be at least 0.6, and the Composite Reliability value must be at least 0.7. Cronbach's Alpha values for all variables were above 0.7, indicating that the instrument employed in the study had good reliability and internal consistency. The measured construct has good reliability, as indicated by the Composite Reliability value for all variables being above 0.7. Reliability is indicated by the AVE value, and the results demonstrate that all variables have values larger than 0.5, indicating that the indicator in the construct contributes significantly and reliably to the construct. These are the outcomes of:

Table 4.1.1.c Hasil Construct Reliability and Validity

Indikator	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_b)	Average Variance Extracted (AVE)
Self Efficacy (X1)	0.992	0.993	0.993	0.904
Sifat Machiavelliane (X2)	0.927	0.929	0.945	0.775
Ethical Environment (X3)	0.904	0.907	0.926	0.677
Whistleblowimg Intention (Y)	0.933	0.934	0.945	0.681

Sumber: Data diolah penulis, 2024

The variables Self Efficacy (X1), Machiavelliane Traits (X2), Ethical Environment (X3), and Behavioral Intention (Y) have Cronbach's alpha and composite reliability values > 0.7, and AVE values > 0.5, according to the results of Construct Reliability and Validity (Table 4.1.1.c). Thus, it may be said that every variable satisfies the reliability standards.

d) Test Variance Inflation Factor (VIF)

To detect the presence of multikolinearitas in a model, multikolinearitas occurs when the independent variable (predictor) in the model has a high degree of correlation. The tinggi VIF (≥ 10) indicates multikolinearitas that must be taken into consideration. Conversely, a VIF value of less than 5 indicates that there are no significant multikolinearitas. The results of the Variance Inflation Factor (VIF) analysis are as follows:

Tabel 4.1.1.d Result Variance Inflation Factor (VIF)

Indicator	VIF
Self Efficacy (X1)	1,602
Sifat Machiavelliane (X2)	1,226
Ethical Environment (X3)	1,621

Sumber: Data diolah penulis, 2024

Each of the three variables self-efficacy (X1), machiavelliane traits (X2), and ethical environment (X3) has a VIF value of less than 10.00, according to Table 4.1.1. c. Thus, it may be said that multicollinearity is not an issue in this research.

4.1.2. Test Measurement Models (Inner Model)

Musyaffi et al. (2022) state that the analysis of the connections between the model's latent variables is the main goal of inner model testing. The impact of exogenous variables on endogenous variables can also be shown with this analysis. The following is the analysis done for the Inner Model test:

a) Coefficient of Determination Test (R Square)

Musyaffi et al. (2022) state that the loading factor's value in the research model needs to satisfy specific requirements. The loading factor value in the confirmatory research model needs to be higher than 0.7. Meanwhile, the Average Variance Extracted (AVE) convergence value is explained by Hair & Alamer (2022). An appropriate AVE value is at least 0.50. The variables Whistleblowing Intention (Y), Machiavelliane Traits (X2), Ethical Environment (X3), and Self Efficacy (X1) all displayed values greater than 0.7. The outcomes of outer loading are as follows:

Table 4.1.2.a Coefficient of Determination Results (R Square)

Indicator	R Square	Adjusted R Square
Whistleblowing Intention (Y)	0,761	0,754

Source: Data processed by the author, 2024

According to table 4.2.2.a The middle criterion includes the Coefficient of Determination (R Square) result of 0.266. According to this, self-efficacy (X1), machiavellian traits (X2), ethical environment (X3), and whistleblowing intention (Y) all have a 26.6% influence. In the meantime, other factors not included in this analysis have influenced 73.4% of the variation.

b) Test Effect Size (F Square)

In the research model, effect size is a metric used to quantify the extent to which an independent variable (predictor) influences a dependent variable (outcome). Strong influence is indicated by a score of 0.35 or higher, moderate impact by a value of 0.15 or higher, and weak influence by a value of 0.02 or higher. The outcomes of the Effect Size computation are as follows:

Table 4.1.2.b Result Effect Size (F Square)

Indikator	R Square
Self Efficacy (X1)	0.167
Sifat Machiavelliane (X2)	0.352
Ethical Environment (X3)	0.590

Source: Data processed by the author, 2024

According to table 4.2.2.a Self-Efficacy (X1) has a medium value, Machiavelliane Trait (X2) has a weak value, and the Ethical Environment (X3) has a weak value, according to the results of the Coefficient of Determination (F Square). This suggests that every variable in this study had a negligible impact.

c) Test Hipotesis

The significance of the p value output, which was less than 0.10 and suggested a substantial influence, was examined using the t-test statistics. The outcomes of path coefficients are as follows:

Table 4.2.2.c Result Path Coefficients

Hipotesis		Original Sample (O)	P Values	Keterangan
H1	X1 -> Y	0.221	0.002	Berpengaruh
H2	X2 -> Y	0.369	0.007	Berpengaruh
H3	X3 -> Y	0.475	0.000	Berpengaruh

Source: Data processed by the author, 2024

The findings of the research hypothesis test, which was conducted by examining the significance value (< 0.10), are displayed in table 4.2.2.c:

1. The Self Efficacy (X1) variable with Whistleblowing Intention (Y) has a P Value of 8.337, meaning that H1 is accepted.
2. The variable Machiavelliane Trait (X2) with Whistleblowing Intention (Y) has a P Value of 3.826, meaning that H2 is accepted.

The P Values value for the Ethical Environment variable (X3) with Whistleblowing Intention (Y) is 0.019, indicating that H3 is approved.

5. Discussion

Effect of Self Efficacy (X1) on Whistleblowing Intention (Y)

Self-efficacy is the belief in one's own ability to overcome a variety of circumstances that arise in one's environment. This belief will then influence the actions one does to overcome these problems. According to this study, a person's self-efficacy determines their thoughts, motivations, and behaviors. People who have a high sense of their own abilities are more likely to be brave enough to report fraud in their workplace. The consensus on the perception of behavior control is the self-efficacy variable in the SDGs. A person's understanding that the conduct he exhibits is the outcome of the control he exercises is known as his perception of behavioral control.

Effect of Machiavelliane Trait (X2) on Whistleblowing Intention (Y)

This Machiavelliane persona will act by using the financial gains as justification for their actions. In this study, the nature of machiavelliane affects whistleblowing intention because the information will be about how to better influence or incentivize a particular individual to reveal a hidden offense. In the TPB, the variable of the trait of Machiavelliane explains that the intention in the individual is the basis for a person to take action. It can be said that a person will carry out whistleblowing if a person has a low machiavellian personality, then the employee has good ethics and will be committed to the integrity of his organization, then it can encourage a person to carry out whistleblowing actions for the sake of the common good. Meanwhile, the Theory of Prosocial Organizational Behavior also explains that the machiavellian nature of whistleblowing acts expresses a form of commitment to protect their organization from unethical and illegal threats. The person who discloses or reports the act of

fraud is called a whistleblower. Machiavelliane's attitude is a variable that is able to encourage whistleblowing.

Effect Ethical Environment (X3) terhadap Whistleblowing Intention (Y)

An ethical environment that has properly implemented the code of ethics in an institution will certainly reflect a strong ethical environment, where if faced with a problem, it will be responded to quickly according to existing rules. In an agency, the ethical environment can be seen based on whether or not there is a code of ethics and its application. In organizations that have a strong ethical environment, employees tend to take actions that are in accordance with applicable norms, or existing codes of ethics. Ethics is a fundamental thing in every human being, ethics is not a feeling of right or wrong, but a standard about how a human being should behave. Employees in organizations with a strong ethical culture can benefit from ethics training. Because environmental ethics in an organization can be understood in terms of whether or not there is a code of ethics and its application, the ethical environment variable in the TPB explains that it means that someone knows what to do, plans, and decides what steps to take that have the potential to have the intention to whistleblower. Hypothesis According to Prosocial Organizational Behavior, whistleblowers reveal alleged violations because they feel that the violation goes against the organization's ideals and in an attempt to assist victims and benefit the company.

6. Conclusion, Implication, and Recommendation

based on a study that involved 100 respondents who were accounting students in Greater Jakarta. Using SmartPLS software version 4, the researcher employed the Structural Equation Modeling Partial Least Squares (SEM-PLS) method to evaluate the data. The majority of respondents are young students in the early stages of their study, with the majority of them belonging to the most recent generation and being dominated by women, according to the results of the phases of analysis and testing of the link between factors. Most respondents have aspirations to pursue a career in accounting oriented towards managing and monitoring company finances, although there are also those interested in professions such as public accountants, financial analysts, auditors, and forensic accountants. In addition, the distribution of respondents by location showed that most of them were from the Greater Jakarta area, specifically Jakarta, reflecting the concentration of higher education and professional opportunities in the capital city. This data provides insights into respondents' demographic characteristics that can affect their academic experience, career preferences, as well as their future professional prospects.

By connecting these findings to the Theory of Planned Behavior (TPB) and Prosocial Organizational Behavior Theory, this study significantly advances our knowledge of the variables influencing a person's desire to whistleblower. Drawing from the preceding discourse, it can be inferred that elements like self-efficacy, Machiavellian nature, and ethical surroundings significantly influence the intention to disclose. Self-efficacy contributes to the impression of individual behavioral control in the context of TPB, as people who have strong self-confidence believe they can overcome obstacles, including when it comes to choosing whether to report infractions. This demonstrates that, particularly in a setting that values ethics and openness, self-efficacy and the intention to come forward are closely related.

Based on the analysis and identified limitations, some recommendations for further research are as follows. First, further research needs to explore more deeply the role of self-efficacy in the intention to whistleblow, by expanding the sample on different professions or industry sectors and testing external factors such as organizational culture or leadership. Second, the nature of machiavelliane that affects whistleblowing intentions should be further researched in the context of professions or companies with different levels of corruption and violations. Third, studies can examine in greater detail how ethical training, ethics policies, and ethical environments affect whistleblowing behavior and how it affects those with more senior professional backgrounds. Fourth, gender differences in whistleblowing intentions need to be explored, paying attention to factors such as gender stereotypes and the influence of gender roles in organizations. Finally, given the development of technology and social media, further research can also examine how social and digital factors affect a person's intention to whistleblow.

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