

THE ROLE OF PERCEPTION OF ORGANIZATIONAL JUSTICE AND EMPLOYEE COMMITMENT ON WHISTLEBLOWING INTENTION WITH JOB SATISFACTION AS AN INTERVENING VARIABLE AT PT MAYBANK INDONESIA

Nila KUMALASARI¹, Arum Wardhani NUSANDARI², Rusmalia DEWI³

^{1,2,3}Master of Psychology, University of Semarang, Indonesia

Corresponding author: Nila Kumalasari

E-mail: Rnilaku@gmail.com

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Abstract:

This study aims to analyze the influence of Perceived Organizational Justice and Organizational Commitment on Whistleblowing Intention, with Job Satisfaction as a mediating variable among employees at PT Maybank Indonesia. A quantitative approach was employed, with data collected through an online questionnaire distributed to 45 respondents. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4 software. The results indicate that perceived organizational justice has a significant effect on whistleblowing intention but does not significantly affect job satisfaction. Conversely, organizational commitment significantly affects job satisfaction but does not directly influence whistleblowing intention. Job satisfaction was found to mediate the relationship between organizational commitment and whistleblowing intention partially, but it did not mediate the relationship between perceived organizational justice and whistleblowing intention. These findings highlight the importance of enhancing job satisfaction and employee commitment to promote a healthy whistleblowing culture. The study also recommends the development of internal policies and secure reporting systems to encourage employee participation in reporting misconduct.

Keywords: Perceived Organizational Justice, Organizational Commitment, Job Satisfaction, Whistleblowing Intention

INTRODUCTION

Banking organizations play a crucial role in economic stability and public trust. Integrity and transparency are key pillars in maintaining the credibility of financial institutions. In this context, a whistleblowing system is a vital instrument for detecting and preventing unethical or illegal practices. PT Bank Maybank Indonesia Tbk, as a leading financial institution, has implemented this system as part of its commitment to Good Corporate Governance (GCG). However, the existence of a system alone does not necessarily guarantee its effectiveness. Maybank Indonesia's internal data shows an interesting trend: reports of alleged violations reached 798 cases in 2023, increasing to 827 cases in early 2024, including the emergence of previously non-existent fraud cases. This phenomenon indicates that despite awareness of violations, employee intentions to report them have not yet been fully realized or are influenced by complex factors.

Initial interviews with Maybank Indonesia employees revealed that while the reporting system was perceived as open and fair, there were still doubts about follow-up actions and concerns about social repercussions or retaliation. On the other hand, commitment to the company and job satisfaction drive a desire to maintain organizational integrity. It suggests that whistleblowing intentions are not solely determined by the availability of technical systems, but also by deeper psychological and organizational factors, such as perceptions of fairness, security, commitment, and job satisfaction.



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METHODS

This study adopted a quantitative approach with a correlational design. This design was chosen to identify and analyze the relationships between the variables studied: perceptions of organizational justice, employee commitment, job satisfaction, and whistleblowing intentions. The quantitative approach, grounded in the philosophy of positivism (Sugiyono, 2009), allows for objective measurement of social phenomena through numerical data and empirical hypothesis testing.

Population and Sample. The research population was all employees of PT Bank Maybank Indonesia Tbk. Given the limitations of access and time, this study used a census method on a more specific population, namely 50 Maybank Indonesia employees in the Solo area. The census method was chosen because the relatively small population size allows for a comprehensive analysis of all elements within the research area to obtain more accurate and representative results (Sugiyono, 2010).

Data were collected using a closed-ended questionnaire developed based on previous theory and empirical findings. A 4-point Likert scale was used to measure respondents' attitudes, opinions, and perceptions of the statements (Sugiyono, 2010). The questionnaire was distributed online through the Google Forms platform (<https://forms.gle/VzqsUMHLrkGwTN798>) to 50 respondents. The researchers ensured respondents understood the purpose of the study and guaranteed the confidentiality of their data.

Data Analysis Techniques. Data were analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method using the SmartPLS 4 application. PLS-SEM was chosen because of its ability to handle non-normally distributed data and relatively small sample sizes (Ghozali, 2014). The analysis was conducted in two main stages:

1. Measurement Model Evaluation (Outer Model):
 - Convergent Validity Test: Ensures indicators are highly correlated with their constructs. Criteria: Factor loading > 0.70 and Average Variance Extracted (AVE) > 0.50.
 - Discriminant Validity Test: Ensures each construct is unique and distinct from other constructs. Criteria: Indicator cross-loadings are higher on the original construct, and the square root of the AVE is higher than the correlation between constructs.
 - Reliability Test: Ensures the internal consistency of indicators. Criteria: Cronbach's Alpha > 0.60 and Composite Reliability > 0.70.
2. Structural Model Evaluation (Inner Model):
 - R-squared (R^2): Measures the ability of independent variables to explain variation in the dependent variable.
 - F-square (f^2): Assesses the magnitude of the effect or individual contribution of each independent construct to the dependent construct (small effect = 0.02, medium = 0.15, large = 0.35).
 - Hypothesis Testing: Using the T-statistic and p-value from bootstrapping results. The hypothesis is accepted if the T-statistic > 1.96 and the p-value < 0.05 (5% significance level).

RESULT AND DISCUSSION

This section presents the results of the data analysis obtained from the study, followed by an in-depth discussion of the implications of these findings. Data analysis was conducted using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS 4 software.



Respondent Characteristics. The demographic characteristics of the respondents provide an initial overview of the profile of the research participants. Of the 50 PT Bank Maybank Indonesia Tbk employees who participated, the distribution by gender, age, highest education level, and length of service is as follows:

1. Respondent Characteristics Based on Gender.

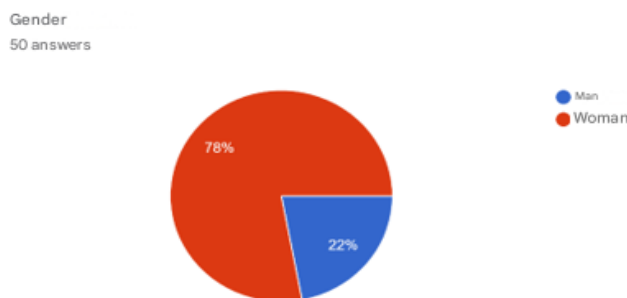


Figure 1. Respondent Characteristics Based on Gender

The majority of respondents to this study were female (78%), indicating a female gender predominance in the sample. This composition is important to consider when interpreting the results, given the potential for differences in perceptions and attitudes that may be influenced by gender background in the organizational context.

2. Respondent Characteristics Based on Age.

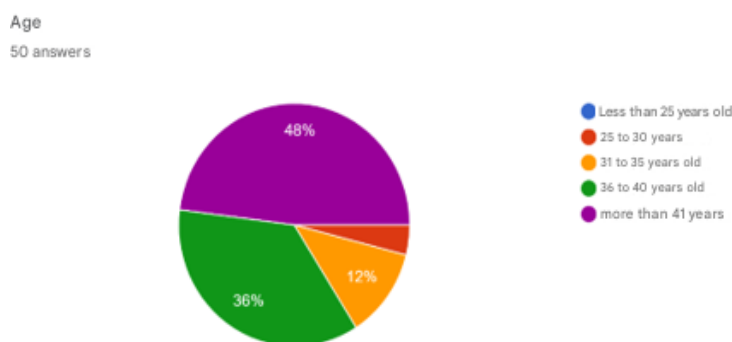


Figure 2. Respondent Characteristics Based on Age

The majority of respondents (48%) were over 41 years old, followed by those in the 36-40 age group (36%). This age distribution indicates that the majority of participants were mature employees and likely possessed substantial work experience. This experience may influence their perceptions of organizational justice, commitment, job satisfaction, and intention to report violations.

3. Respondent Characteristics Based on Last Education.

last education
50 answers

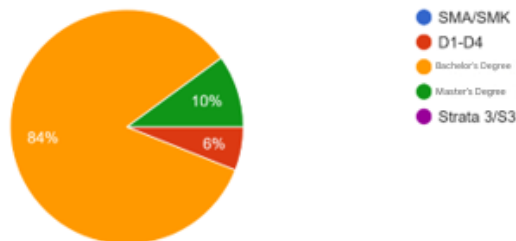


Figure 3. Respondent Characteristics Based on Last Education

The majority of respondents (84%) had a Bachelor's degree (S1). The high proportion of respondents with higher education indicates that research participants are assumed to have a good understanding of organizational policies and systems, including the whistleblowing system.

4. Respondent Characteristics Based on Length of Service.

Length of work
50 answers

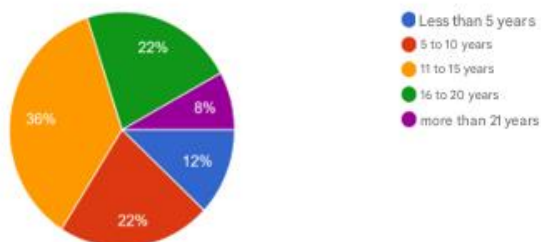


Figure 4. Respondent Characteristics Based on Length of Service

Respondents with 11-15 years of service dominated (36%), followed by those with 5-10 years and 16-20 years (22% each). This variation in service duration reflects the varying levels of experience among respondents, which may influence their perceptions of organizational culture and internal dynamics related to whistleblowing.

Convergent Validity. Convergent validity is tested by examining the outer loading and Average Variance Extracted (AVE) values. A good outer loading value is >0.70 , and the recommended AVE value is >0.50 .

Table 1. Outer Loading and AVE of Constructs

Item Number	Intention to Report Violations (Y)	Job Satisfaction (Z)	Perception of Organizational Justice (X1)	Employee Commitment (X2)	Information
Y_1	0.843				Valid
Y_2	0.888				Valid
Y_3	0.878				Valid
Y_4	0.888				Valid
Y_5	0.878				Valid
Y_6	0.839				Valid

Y_7	0.871			Valid	
Y_8	0.879			Valid	
Y_9	0.893			Valid	
Y_10	0.827			Valid	
Y_11	0.853			Valid	
Y_12	0.899			Valid	
Z_1		0.926		Valid	
Z_2		0.864		Valid	
Z_3		0.921		Valid	
Z_4		0.892		Valid	
Z_5		0.895		Valid	
Z_6		0.906		Valid	
Z_7		0.896		Valid	
Z_8		0.907		Valid	
Z_9		0.872		Valid	
Z_10		0.894		Valid	
Z_11		0.893		Valid	
Z_12		0.916		Valid	
Z_13		0.86		Valid	
Z_14		0.893		Valid	
Z_15		0.902		Valid	
Z_16		0.881		Valid	
X1_1			0.801	Valid	
X1_2			0.6	Invalid	
X1_3			0.774	Valid	
X1_4			0.831	Valid	
X1_5			0.778	Valid	
X1_6			0.794	Valid	
X1_7			0.606	Invalid	
X1_8			0.777	Valid	
X1_9			0.791	Valid	
X1_10			0.578	Invalid	
X1_11			0.719	Valid	
X1_12			0.807	Valid	
X2_1				0.886	Valid
X2_2				0.899	Valid
X2_3				0.882	Valid
X2_4				0.904	Valid
X2_5				0.916	Valid
X2_6				0.831	Valid
X2_7				0.838	Valid
X2_8				0.797	Valid



X2_9	0.894	Valid
X2_10	0.881	Valid
X2_11	0.831	Valid
X2_12	0.852	Valid

The results of the convergent validity analysis indicate that:

- Whistleblowing Intention (Y): All 12 items had an outer loading above 0.70 (range 0.827-0.899) and an AVE of 0.757 (> 0.50). All items are valid.
- Job Satisfaction (Z): All 16 items had an outer loading above 0.70 (range 0.860-0.926) and an AVE of 0.801 (> 0.50). All items are valid.
- Perceived Organizational Justice (X1): Three items (X1_2, X1_7, X1_10) had an outer loading below 0.70 (0.600, 0.606, 0.578) and were therefore eliminated. After elimination, the remaining 9 items had outer loadings above 0.70 and an AVE of 0.552 (> 0.50). This construct was valid after item elimination.
- Employee Commitment (X2): All 12 items had outer loadings above 0.70 (range 0.797-0.916) and an AVE of 0.754 (> 0.50). All items were valid.

Discriminant Validity. Discriminant validity was tested using the cross-loading criterion, where each indicator must have the highest loading on its original construct compared to other constructs.

Table 2. Cross-Loading Values

Item Number	Perception of Organizational Justice (X1)	Employee Commitment (X2)	Intention to Report Violations (Y)	Job Satisfaction (Z)
X1_1	0.801	-0.078	0.599	-0.109
X1_2	0.6	-0.073	0.055	-0.042
X1_3	0.774	0.001	0.414	0.048
X1_4	0.831	-0.012	0.448	0.043
X1_5	0.778	-0.064	0.332	0.045
X1_6	0.794	0.015	0.324	-0.019
X1_7	0.606	0.111	0.264	0.191
X1_8	0.777	0.064	0.375	0.173
X1_9	0.791	0.037	0.212	0.066
X1_10	0.578	-0.027	0.18	-0.173
X1_11	0.719	0.01	0.281	0.043
X1_12	0.807	-0.001	0.421	-0.07
X2_1	0.074	0.886	0.429	0.452
X2_2	-0.067	0.899	0.296	0.532
X2_3	-0.073	0.882	0.294	0.402
X2_4	0.021	0.904	0.423	0.534
X2_5	0.022	0.916	0.355	0.552
X2_6	-0.026	0.831	0.346	0.469
X2_7	0.02	0.838	0.383	0.518



X2_8	-0.093	0.797	0.333	0.499
X2_9	-0.021	0.894	0.38	0.514
X2_10	0.052	0.881	0.419	0.589
X2_11	0.053	0.831	0.361	0.429
X2_12	-0.03	0.852	0.264	0.462
Y_1	0.548	0.369	0.843	0.458
Y_2	0.372	0.408	0.888	0.393
Y_3	0.364	0.283	0.878	0.351
Y_4	0.451	0.323	0.888	0.386
Y_5	0.512	0.415	0.878	0.408
Y_6	0.361	0.268	0.839	0.328
Y_7	0.412	0.301	0.871	0.296
Y_8	0.503	0.385	0.879	0.547
Y_9	0.504	0.396	0.893	0.418
Y_10	0.352	0.291	0.827	0.359
Y_11	0.309	0.405	0.853	0.275
Y_12	0.413	0.436	0.899	0.442
Z_1	0.078	0.639	0.535	0.926
Z_2	0.064	0.353	0.287	0.864
Z_3	-0.053	0.552	0.432	0.921
Z_4	0.005	0.467	0.363	0.892
Z_5	0.111	0.534	0.452	0.895
Z_6	-0.045	0.496	0.382	0.906
Z_7	-0.019	0.528	0.355	0.896
Z_8	-0.03	0.518	0.328	0.907
Z_9	-0.004	0.531	0.332	0.872
Z_10	-0.082	0.486	0.455	0.894
Z_11	0.012	0.464	0.307	0.893
Z_12	0.099	0.458	0.47	0.916
Z_13	0.009	0.554	0.477	0.86
Z_14	0.122	0.486	0.418	0.893
Z_15	0.039	0.521	0.491	0.902
Z_16	0.002	0.57	0.339	0.881

The results in Table 2 show that all items in each construct have the highest loading values, with values above 0.70 on their original constructs (marked in bold) compared to other constructs. It confirms that each construct in the model has good discriminant validity, meaning they measure distinct and non-overlapping concepts.

Reliability. Reliability was measured using Cronbach's Alpha and Composite Reliability. Recommended values are >0.60 for Cronbach's Alpha and >0.70 for Composite Reliability.

Table 3. Reliability Test



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	<i>Cronbach's alpha</i>	<i>Composite reliability (rho_a)</i>	<i>Composite reliability (rho_c)</i>	<i>Average variance extracted (AVE)</i>
X1	0.926	0.954	0.936	0.552
X2	0.970	0.973	0.973	0.754
Y	0.971	0.976	0.974	0.757
Z	0.983	0.986	0.985	0.801

Table 3 shows that all constructs had Cronbach's Alpha and Composite Reliability values above the recommended threshold. It indicates that the research instrument has excellent internal consistency and is reliable in measuring the variables studied.

Structural Model Evaluation (Inner Model). This test aims to determine the magnitude of the influence between latent constructs in the model and their level of significance, according to the direction of the relationship established in the research hypothesis. Inner model evaluation is conducted to assess the strength and significance of the relationships between latent constructs.

In this study, the constructs tested included Job Satisfaction (Z) as the intervening variable and Whistleblowing Intention (Y) as the primary dependent variable. Assessing the R² value is crucial to determine the extent to which Perceived Organizational Justice and Employee Commitment explain variation in these two constructs. The R-squared values for each construct are shown in the following table:

Table 4. Goodness of Fit (R-squared) Test

	<i>R-square</i>	<i>R-square adjusted</i>
Y	0.487	0.453
Z	0.333	0.304

- Whistleblowing Intention (Y): The R² value of 0.487 indicates that Job Satisfaction, Perceived Organizational Justice, and Employee Commitment can explain 48.7% of the variability in whistleblowing intention. It indicates the model is fairly good predictive ability for the primary dependent variable.
- Job Satisfaction (Z): The R² value of 0.333 indicates that 33.3% of the variability in job satisfaction can be explained by Perceived Organizational Justice and Employee Commitment. The model's explanatory power for this intervening variable is moderate.

Evaluation of Model Fit and Goodness-of-Fit (F-Square). The f-square (f²) value measures the magnitude of the effect or contribution of each independent construct to the dependent construct individually.

Table 5. F-square Values

	<i>f-square</i>
X1 -> Y	0.475
X1 -> Z	0.001
X2 -> Y	0.075
X2 -> Z	0.498
Z -> Y	0.123

- Perceived Organizational Justice (X1) on Whistleblowing Intention (Y): Has a large effect (f² = 0.475).
- Perceived Organizational Justice (X1) on Job Satisfaction (Z): Has a very small effect (f² = 0.001).



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- Employee Commitment (X2) on Whistleblowing Intention (Y): Has a small effect ($f^2 = 0.075$).
- Employee Commitment (X2) on Job Satisfaction (Z): Has a large effect ($f^2 = 0.498$).
- Job Satisfaction (Z) on Whistleblowing Intention (Y): Has a medium effect ($f^2 = 0.123$).

Hypothesis Testing. Hypothesis testing was conducted by examining the path coefficient, T-statistic, and p-value from the bootstrapping results. The hypothesis was accepted if the T-statistic > 1.96 and the p-value < 0.05.

Direct Effect Testing.

Table 6. Direct Path Coefficient

	<i>Original sample (O)</i>	<i>Sample mean (M)</i>	<i>Standard deviation (STDEV)</i>	<i>T statistics (O/STDEV)</i>	<i>P values</i>
X1 -> Y	0.494	0.512	0.079	6.230	0.000
X1 -> Z	0.025	0.031	0.138	0.179	0.858
X2 -> Y	0.240	0.230	0.136	1.768	0.077
X2 -> Z	0.576	0.581	0.087	6.634	0.000
Z -> Y	0.307	0.312	0.121	2.540	0.011

The Effect of Perceived Organizational Justice (X1) on Whistleblowing Intention (Y) The results show that Perceived Organizational Justice (X1) has a positive and significant effect on Whistleblowing Intention (Y) ($\beta = 0.494$, $T = 6.230$, $p = 0.000$). This finding supports hypothesis H1 and is consistent with previous research (Dwiyanti & Sariyani, 2018; Ningsih et al., 2024). When employees perceive that the organization applies the principle of fairness in the distribution of results, decision-making procedures, and interpersonal interactions, they tend to have more trust in the system and feel safe reporting violations. This sense of fairness fosters confidence that reports will be followed up on objectively and without retaliation, thus encouraging the courage to act ethically. The respondent's statement in the initial interview, "If the system in the office is open and superiors are available to discuss, we are not afraid to report something," directly supports this finding, underscoring the importance of a climate of fairness in encouraging whistleblowing.

The Effect of Employee Commitment (X2) on Whistleblowing Intention (Y) The results show that Employee Commitment (X2) does not have a significant direct effect on Whistleblowing Intention (Y) ($\beta = 0.240$, $T = 1.768$, $p = 0.077$). Hypothesis H2 is rejected. Although the direction of the relationship is positive, the effect is not statistically strong enough. This finding is in line with Abdillah et al. (2021), who found that organizational commitment does not always directly encourage whistleblowing. It may be due to the presence of other inhibiting factors, such as fear of personal consequences or lack of guaranteed protection, which are more dominant in influencing the decision to report. The respondent's statement, "Sometimes we know something is wrong, but we still hesitate to report it, because we are afraid it will backfire on us," reflects this dilemma. Loyalty to the organization may exist, but personal risk can hinder direct reporting.

The Effect of Job Satisfaction (Z) on Whistleblowing Intention (Y) The results show that Job Satisfaction (Z) has a positive and significant effect on Whistleblowing Intention (Y) ($\beta = 0.307$, $T = 2.540$, $p = 0.011$). Hypothesis H3 is accepted. Employees who are satisfied with their jobs tend to have a greater emotional attachment and sense of responsibility to the organization, thus being more motivated to maintain their integrity. This finding is consistent with Boot (2019) and Purwaningtias & Aisyah (2023). Job satisfaction creates a positive psychological environment, where employees feel valued and want to contribute to the good of the organization, including through whistleblowing. As one respondent expressed, "If our work is appreciated and the atmosphere is pleasant, we also care more. If something goes wrong, we definitely want our organization to remain clean."



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The Effect of Perceived Organizational Justice (X1) on Job Satisfaction (Z) The results show that Perceived Organizational Justice (X1) does not significantly influence Job Satisfaction (Z) ($\beta = 0.025$, $T = 0.179$, $p = 0.858$). Hypothesis H4 is rejected. This finding is quite surprising considering the extensive literature linking organizational justice to job satisfaction (Sia & Tan, 2016; Herawati & Sunaryo, 2023). However, in the context of this study, this indicates that although aspects of justice may have been implemented, this factor is not the primary determinant of employee job satisfaction at Maybank Indonesia. It is likely that other factors, such as workload, relationships with direct superiors, or opportunities for self-development, are more dominant in influencing job satisfaction. The respondent's statement, "It feels like the work is appropriate, but sometimes the feeling of satisfaction still comes not from justice, but from a supportive and appreciated environment," supports this interpretation.

The Effect of Employee Commitment (X2) on Job Satisfaction (Z). The results show that Employee Commitment (X2) has a positive and significant effect on Job Satisfaction (Z) ($\beta = 0.576$, $T = 6.634$, $p = 0.000$). Hypothesis H5 is accepted. The higher the employee's commitment to the organization, the higher the perceived level of job satisfaction. This finding is consistent with Nesda and Mulyanti (2023) and Bijker et al. (2023). Strong commitment creates a sense of belonging and emotional attachment, which in turn makes employees view their work more positively and feel satisfied. Feelings of being valued and an important part of the organization, as expressed by a respondent, "As long as I feel I have a place in this office and am trusted, I feel at home and satisfied with my current job," are the main drivers of increased job satisfaction.

Testing Indirect Effects (Mediation).

Table 8. Indirect Path Coefficient

	<i>Original sample (O)</i>	<i>Sample mean (M)</i>	<i>Standard deviation (STDEV)</i>	<i>T statistics (O/STDEV)</i>	<i>P values</i>
X1 -> Y	0.008	0.012	0.048	0.159	0.874
X2 -> Y	0.177	0.181	0.079	2.255	0.024

The Effect of Perceived Organizational Justice (X1) on Whistleblowing Intention (Y) through Job Satisfaction (Z). The results show that the indirect path from Perceived Organizational Justice (X1) to Whistleblowing Intention (Y) through Job Satisfaction (Z) is not significant ($\beta = 0.008$, $T = 0.159$, $p = 0.874$). Hypothesis H6 is rejected. It means that Job Satisfaction does not mediate the relationship between Perceived Organizational Justice and Whistleblowing Intention. This finding is consistent with the insignificant direct effect of X1 on Z. Although conceptually, justice is expected to increase satisfaction and subsequently encourage whistleblowing, this path was not proven significant in this study. It may be because, as respondents expressed, personal safety and social consequences are considered more than procedural justice when deciding to report violations.

The Effect of Employee Commitment (X2) on Whistleblowing Intention (Y) through Job Satisfaction (Z). The results show that the indirect path from Employee Commitment (X2) to Whistleblowing Intention (Y) through Job Satisfaction (Z) is significant ($\beta = 0.177$, $T = 2.255$, $p = 0.024$). Hypothesis H7 is accepted. It means that Job Satisfaction significantly mediates the relationship between Employee Commitment and Whistleblowing Intention. Employees with high commitment tend to feel greater job satisfaction, and this satisfaction then encourages them to dare to report violations in order to maintain the integrity of the organization. This finding is in line with Meyer and Allen's (1997) affective commitment theory, where emotional attachment strengthened by job satisfaction creates a strong moral motivation to act ethically. It suggests that to encourage



whistleblowing, organizations need to not only build commitment but also ensure that commitment translates into high job satisfaction.

CONCLUSION

This study analyzes the role of perceived organizational justice and employee commitment on whistleblowing intention, with job satisfaction as an intervening variable among employees of PT Maybank Indonesia. The results of the PLS-SEM analysis provide several key findings:

- Perceived Organizational Justice and Whistleblowing Intention: Perceived organizational justice has a significant and positive direct effect on whistleblowing intention. It indicates that employees who feel treated fairly are more likely to report violations.
- Organizational Commitment and Whistleblowing Intention: Organizational commitment does not have a significant direct effect on whistleblowing intention. Loyalty alone is not sufficient to encourage whistleblowing without other motivating factors.
- Job Satisfaction and Whistleblowing Intention: Job satisfaction has a positive and significant effect on whistleblowing intention. Satisfied employees tend to be more courageous and motivated to report irregularities.
- Perceived Organizational Justice and Job Satisfaction: Perceived organizational justice does not have a significant effect on job satisfaction. It indicates that fairness is not a primary determinant of job satisfaction in this context.
- Organizational Commitment and Job Satisfaction: Organizational commitment has a significant and positive effect on job satisfaction. The higher the commitment, the higher the perceived job satisfaction.
- Job Satisfaction Mediation (Perceived Organizational Justice -> Job Satisfaction -> Whistleblowing Intention): Job satisfaction does not mediate the relationship between perceived organizational justice and whistleblowing intention.
- Job Satisfaction Mediation (Organizational Commitment -> Job Satisfaction -> Whistleblowing Intention): Job satisfaction is shown to mediate the relationship between organizational commitment and whistleblowing intention significantly. It is the main academic contribution of this study, demonstrating that employee commitment encourages whistleblowing through increased job satisfaction.

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