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The Effect of Morality, Reward, and Psychological Safety on Whistleblowing System with Organizational Support as Moderation: A Survey at PT ABC

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Abstract. This research aims to determine the effect of Reward and Psychological Safety on the Whistleblowing System, with Organizational Support as a moderating variable at PT ABC, Tbk in 2024. The data sampling technique was conducted by distributing questionnaires directly to respondents using the purposive sampling method. The population in this study consisted of 3,537 employees, from which 100 respondents were selected as the research sample. This study employs multiple linear regression analysis and utilizes the SmartPLS statistical software version 3.2.9 as well as Microsoft Excel 2016. The results indicate that the variables of Morality and Reward have a positive effect on the Whistleblowing System, while Psychological Safety has no significant effect. Furthermore, Organizational Support does not moderate the effect of Morality on the Whistleblowing System, but it does moderate the relationship between Reward and Psychological Safety with the Whistleblowing System. These findings suggest that while individual moral values and reward systems are critical drivers of whistleblowing behavior, organizational support mechanisms at PT ABC may not function as intended, potentially reflecting systemic trust deficits or misalignment between formal policies and organizational culture. The study contributes to whistleblowing literature by demonstrating the contextual nature of organizational support in emerging market settings and provides practical implications for designing more effective Whistleblowing Systems in Indonesian corporations.

Keywords: Reward, Psychological Safety, Wishtleblowing System, Organization Support

INTRODUCTION

Indonesia's national policy does not yet require the implementation of a whistleblowing system (WBS). Implementation in the public sector remains low: only 31 of 618 institutions (±5%) have web-based WBS channels, and in a smaller sample, only 77% (34/44) have at least one reporting channel; the rest have none at all. Whistleblower protection is also weak—only 30% of institutions report having a general protection clause, while 32% view anonymous reporting as an obstacle to follow-up (Pranomo & Aruzzi, 2023). This combination of weak protective measures, convoluted procedures, and internal stigma lowers interest in reporting.

The majority of institutions (88%) assign internal inspectorates or auditors as recipients and follow-up agents for reports. This arrangement makes the processes of assessment, investigation, and sanction recommendation more structured while encouraging the strengthening of internal control and the effect of "mutual supervision" among employees. Empirical evidence suggests that government auditors have optimized the WBS to uncover financial abuses, confirming the system's significant contribution to reducing corruption opportunities.

A total of 33 out of 34 institutions agree that the WBS is important for detecting and preventing corruption. Web-based channels reduce face-to-face interactions between employees and the public—interactions prone to gratuities—while increasing the courage to report. However, the ecosystem remains immature: mandates for follow-up responsibilities are often unclear, protection standards vary, and interagency coordination is not yet robust (Astuty & Udin, 2020). The frameworks offered by cutting-edge studies provide a foothold for middle-income developing countries—such as Indonesia—to synergize the audit profession and anti-corruption policies.

At the macro level, Indonesia's CPI 2023 stagnated at 34 (ranked 115, down from 110), below the global average (43) and Asia-Pacific average (45). TII highlights institutional weaknesses such as the evolving dynamics of the KPK, changes in institutional design, and regulations less sensitive to integrity. It recommends strengthening anti-corruption principles in politics and the economy, as well as consolidating executive, legislative, and judicial functions so that accountability and the quality of democracy align with welfare goals.

At the micro level, the Ministry of Finance's experience shows an upward trend in WBS utilization from 2017–2022 (hundreds to >700 complaints per year), followed by disciplinary actions in hundreds of cases—an indication of ongoing institutional responsiveness. Generally, the literature affirms four pillars of an effective WBS: anonymity, independence, accessibility, and follow-up. Its success depends on whistleblower data protection commitments, transparent channels, and periodic evaluations.

The WBS is also an integral part of Good Corporate Governance (GCG) principles: transparency, accountability, responsibility, independence, and fairness. At PT ABC, the company's large business profile and history of fraud cases confirm the urgency of a WBS, along with its integrity pact, code of ethics, training programs, and internal control system. Literature indicates that the determinants of whistleblowing intentions include morality, reward, psychological safety, and organizational support, with inconsistent findings—making it an interesting subject for further research in Indonesian corporate contexts.

Extensive research has examined the determinants of whistleblowing intentions, yet significant gaps remain, particularly in emerging market contexts. Three key studies illustrate current knowledge and its limitations. First, Anandya and Werastuti (2020) demonstrated that individual morality significantly influences fraud prevention through whistleblowing systems in Indonesian public institutions, finding that employees with higher moral reasoning were 2.3 times more likely to report violations. However, their study focused solely on the public sector and did not examine moderating organizational factors that might influence this relationship. Second, Dewi et al. (2023) investigated reward systems among Indonesian civil servants and found that financial incentives increased whistleblowing reports by 34%, but their research was limited to governmental contexts where organizational cultures differ substantially from private corporations. They also noted that reward effectiveness varied significantly across organizations, suggesting unmeasured contextual factors. Third, Latan, Ringle, and Jabbour (2018) examined whistleblowing intentions among public accountants in Indonesia, showing that organizational support moderated the relationship between ethical climate and whistleblowing intentions. However, their sample excluded non-accounting professionals and did not investigate how support mechanisms might differentially moderate various individual and contextual factors.

These studies reveal three critical research gaps that this study addresses. First, there is limited empirical evidence examining whistleblowing determinants specifically in large Indonesian private corporations, where organizational dynamics, power structures, and accountability mechanisms differ fundamentally from public sector or professional service contexts. Second, existing research has examined morality, rewards, and psychological safety as isolated predictors but has not comprehensively tested their simultaneous effects within a unified theoretical framework, leaving questions about their relative importance and potential interactions. Third, while organizational support is recognized as important, its role as a moderator—particularly how it may strengthen or weaken the effects of different individual and contextual factors on whistleblowing—remains underexplored in Indonesian settings, where collectivist cultural values may create unique organizational dynamics.

The novelty of this research lies in five key contributions. First, it is among the first studies to simultaneously examine morality, reward, and psychological safety as predictors of whistleblowing in a large Indonesian private corporation, providing a more comprehensive understanding of the relative importance of these factors in shaping whistleblowing behavior. Second, it advances theoretical understanding by testing organizational support not merely as a direct predictor but as a contextual moderator that may differentially influence the effectiveness of various whistleblowing determinants—a level of theoretical complexity rarely examined in prior research. Third, it provides empirical evidence from PT ABC, a major Indonesian corporation with a documented history of fraud cases and an established whistleblowing system, offering insights into whistleblowing dynamics in high-stakes environments where reporting violations involves significant personal risk. Fourth, by employing Partial Least Squares Structural Equation Modeling (PLS-SEM), the study examines complex moderation effects while accommodating non-normal data distributions common in behavioral research, yielding more robust statistical conclusions than traditional regression approaches. Fifth, the findings have immediate practical relevance for Indonesian corporations seeking to strengthen their WBS in compliance with evolving GCG requirements and anti-corruption regulations.

The context of PT ABC is particularly significant for several reasons. As a large publicly listed corporation with over 3,500 employees, PT ABC represents a complex organizational environment where fraud risks are substantial and whistleblowing systems are critically important yet challenging to implement effectively. The company has experienced documented fraud cases in recent years, demonstrating both the need for effective whistleblowing mechanisms and the organizational barriers that hinder optimal functioning. Furthermore, PT ABC has invested significantly in establishing a formal whistleblowing system, including reporting channels, whistleblower protection policies, and ethics training programs—making it an ideal setting to examine why such systems may succeed or fail despite formal institutional support. The company’s experience mirrors that of many large Indonesian corporations navigating tensions between traditional hierarchical cultures and modern governance expectations, making findings from this context highly generalizable. Moreover, PT ABC’s diverse workforce provides sufficient variation in moral development, perceptions of organizational support, and attitudes toward rewards and psychological safety to enable rigorous statistical testing of the proposed relationships.

Based on this background, the formulation of the research problems is as follows: (a) how morality affects WBS; (b) how reward affects WBS; (c) how psychological safety affects WBS; and the role of organizational support moderation in the relationships between (d) morality and WBS, (e) reward and WBS, and (f) psychological safety and WBS. The research positions organizational support as a contextual factor that can strengthen or weaken the influence of individual and incentive factors on the functioning of WBS.

The purpose of this study is to test and analyze the influence of morality, reward, and psychological safety on WBS, as well as to examine the moderating role of organizational support across these three variables. Its benefits include: (i) theoretical—enriching the accounting, ethics, and organizational behavior literature on WBS determinants and the role of organizational support moderation; (ii) practical–managerial—providing input on WBS design (whistleblower protection, anonymous reporting channels, fair and transparent reward schemes, and a strengthened culture of safe speech) for companies, including PT ABC; and (iii) social—fostering a reporting ecosystem that suppresses fraud, promotes integrity, and ultimately contributes to cleaner governance.

MATERIALS AND METHOD

The research employed a quantitative method with a survey approach. This method was chosen because it was systematic, structured, and enabled statistical analysis through numerical data to test established hypotheses. The research process included measuring relevant variables and analyzing data whose results could be generalized.

Data were collected using questionnaires developed from a theoretical framework. The instrument was designed to measure individual morality, perceptions of rewards, and attitudes toward psychological safety in the context of whistleblowing. It used a Likert scale to allow respondents to express their level of agreement with each statement (Bryman, 2016).

Prior to distribution, the instrument underwent validity and reliability testing through a pre-test to ensure consistency and stability of the question items. Reliability tests, such as test–retest, were used to confirm instrument reliability. Clear instructions were provided to guide respondents in answering according to actual conditions (Purwohedi, 2022).

The study population comprised all employees of PT ABC, totaling 3,537 as of December 31, 2023 (Annual Report of PT ABC, 2023). This population was selected because the company had implemented a whistleblowing system that enabled employees to act as whistleblowers. The chosen population supported the external validity of the study by reflecting actual workplace conditions where whistleblowing occurred (Babbie, 2016).

A non-probability purposive sampling technique was applied, selecting employees with relevant knowledge or experience related to whistleblowing. To determine a representative sample size, the Slovin formula was used, considering an acceptable margin of error (Purwohedi, 2022).

Data were analyzed using Microsoft Excel for tabulation and descriptive analysis, and SmartPLS v3.2.9 for regression analysis with Partial Least Squares Path Modeling (PLS-PM). Model evaluation was conducted in two stages: the outer model assessed instrument validity and reliability, while the inner model tested causal relationships among variables (Jogiyanto & Abdillah, 2009). This analysis examined the effects of morality, reward, and psychological safety on the whistleblowing system, as well as the moderating role of organizational support.

RESULTS AND DISCUSSION

From the entire employee population of PT ABC, 100 respondents were obtained through the distribution of research questionnaires. The data collected included important demographic characteristics such as gender, age, last education, job position, work experience, and previous training history. Of the total respondents, 53% were female (53 people) and 47% were male (47 people). This proportion suggests that women dominated the study sample. However, when associated with the ability to detect fraud, male respondents tend to be higher in detecting than women. In terms of age, the distribution of respondents consisted of 49% aged <25 years (49 people), 50% aged 25–50 years (50 people), and only 1% aged >50 years old (1 person). The majority are in the productive age group of 25–50 years, which also shows a higher capacity to detect fraud than the younger age group.

In addition, the respondents' latest education data shows that 88% have S1 education (88 people), 9% D3 (9 people), and 3% S2 (3 people). This composition indicates that most employees are highly educated, and in general, employees with S1 and S2 education are more able to detect fraud than D3. In terms of training, 66% of respondents (66 people) had received training, while 34% (34 people) had never received any training. The findings show that training plays an important role because employees who have received more training are able to detect cheating than those who have never been trained. Thus, the results of this sample chronology illustrate that demographic factors—gender, age, education, and training—have a significant influence on employees' ability to detect fraud in the company.

The influence of morality on the whistleblowing system

The influence of morality on the whistleblowing system

H01 : $YX\rho_1 < 0$Morality Has No Effect on the Wishtleblowing System

Ha1 : $YX\rho_1 > 0$Morality Has a Positive Effect on the Wishtleblowing System

Based on the Hierarchical Component Model, a path coefficient value of 0.568 was obtained, meaning that morality has a positive effect on the whistleblowing system.

While based on the hypothesis results, there is a P-value of 0.000 or < 0.05 and the independence t-statistics value has a value of 5.615, or > 1.96, it is stated that there is a significant influence between morality variables on the whistleblowing system.

Based on this description, it can be concluded that H01 is rejected and Ha1 is accepted. So the results of this study prove that Morality has a Positive Effect on the Wishtleblowing System (H1 is significantly proven).

Individual morality has to do with the values and principles held by a person, which impact their decision to act morally. A person may report violations for moral reasons (Widyawati et al., 2019). Studies also show that the intention to report cheating is influenced by professional commitment and the seriousness of cheating. This shows that those who are highly dedicated to their work are more likely to report violations (Primasari & Fidiana, 2020). The ability to act in accordance with moral principles despite the risks or negative consequences is known as moral courage. Moral courage drives internal whistleblowing intentions, according to Mukhlasin's research (2021). People with moral courage are more likely to report violations despite threats or risks (Mukhlasin, 2021). Moral courage also helps connect moral and spiritual leadership in the workplace with whistleblowing intent.

In the Theory of Planned Behavior (TPB), understanding the influence of morality on the whistleblowing system is very important. According to the TPB, attitudes, subjective norms, and perceived behavioral control affect a person's desire to whistleblow. One of the components that affects a person's attitude towards whistleblowing is morality. Those with high moral values tend to have a positive attitude towards fraudulent disclosures, which in turn encourages them to report unethical actions (Tarjo et al., 2019).

Aspects/indicators of morality affect the whistleblowing system, namely:

My co-workers who disclose fraudulent acts may cause dissatisfaction or harm to other employees.

The anticipated impact may arise if any of my co-workers report fraudulent acts committed by others

A number of individuals may be affected by the decision of my co-workers who have reported fraudulent acts committed by someone.

Colleagues and other colleagues may agree with the decision taken by my co-worker who reports the fraudulent act committed by the person.

The factors that still need to be improved from morality have a significant effect on the whistleblowing system, namely:

My co-workers who report cheating may feel the consequences of cheating by someone.

The managerial implications that researchers can suggest for morality to affect the whistleblowing system are:

Management must promote high moral values in the workplace through ethical training and character development programs. This will increase employee awareness of the importance of reporting unethical and illegal acts.

The theoretical implication of the results of this study is that the results of this study are consistent with the results of previous research conducted by Anandya, K. C. R., & Werastuti, D. N. S. (2020), Mukhlasin (2021) which stated that morality affects the whistleblowing system.

However, this study is not in line with the research researched by Dwiyanti and Wicaksono (2022) which states that Morality Does Not Have a Positive Effect on the Wishtleblowing System.

The effect of rewards on the whistleblowing system

The effect of rewards on the whistleblowing system

H02 : $YX\rho_1 < 0$Reward has no effect on the Wishtleblowing System

Ha2 : $YX\rho_1 > 0$Reward Has a Positive Effect on the Wishtleblowing System

Based on the Hierarchical Component Model, a path coefficient value of 0.408 was obtained, meaning that the reward has a positive effect on the whistleblowing system.

Meanwhile, based on the hypothetical results, there is a P-value of 0.000 or < 0.05 and the independence t-statistics value has a value of 4,377, or > 1.96, so it is stated that there is a significant influence between reward variables on the whistleblowing system.

Based on this description, it can be concluded that H02 is rejected and Ha2 is accepted. Hence, the results of this study prove that the Reward has a Positive Effect on the Wishtleblowing System (H1) is significantly proven.

Rewards, which are an important part of the whistleblowing system, can affect an employee's willingness to report violations that occur at the company. Rewards can encourage individuals to report misconduct or cheating at the company. A study conducted by Utami, Irianto, and Prihatiningtias (2020) found that the desire for whistleblowing increases when they are compensated.

In addition, research by Dewi et al. (2023) shows that the implementation of an effective compensation system can increase the number of whistleblowing reports. The study also emphasizes that compensation must be given fairly and clearly so that employees are not deceived or dissatisfied.

Wardani's 2019 study in Indonesia shows that compensation affects internal auditors' desire for whistleblowing. This study collected respondents from various companies on the Indonesia Stock Exchange. The results suggest that rewarding workers who report cheating can encourage them to do so again.

In the Theory of Planned Behavior (TPB), rewards can play a role as a factor that influences an individual's attitude towards whistleblowing behavior. The effect of rewards on the whistleblowing system is an important component that needs to be analyzed. Positive attitudes tend to form when one believes that reporting something unethical will be rewarded. As a result, there may be an increased desire to report unethical behavior (Tarjo et al., 2019). According to research conducted by Ozer and Yimaz (2021), providing clear compensation can encourage people to report. This is especially true in workplaces where there is a good work environment.

Aspects/indicators of reward affect the whistleblowing system, namely:

Giving rewards can improve my work performance.

Whistleblowers should be rewarded for their services.

I became motivated to report the violation because there was a promise of promotion if I did.

The factors that still need to be improved from rewards affect the whistleblowing system significantly, namely:

Reporting fraud is a tough decision, so it is natural to reward appropriately.

I feel motivated to report violations because of the incentives.

The managerial implications that researchers can suggest for rewards to affect the whistleblowing system are:

Companies need to design a fair and transparent reward system to encourage employees to report cheating. This includes not only the provision of financial rewards, but also recognition and protection for whistleblowers. Having a system in place that guarantees the security and confidentiality of the whistleblower's identity is essential to reduce fear of retaliation, which is often a barrier for employees to report fraud

Companies need to design incentive policies that are clear and attractive to employees who report violations. These incentives can be financial bonuses, public recognition, or career development opportunities. Research shows that employees who feel valued are more likely to be brave to report unethical behavior

The theoretical implication of the results of this study is that the results of this study are consistent with the results of previous research conducted by Dewi, et al. (2023), Hapsari, (2020) which stated that Reward Has a Positive Effect on the Wishtleblowing System.

However, this research is not in line with the research researched by Harahap et al. (2020) which states that the Reward has no Positive Effect on the Wishtleblowing System.

The effect of psychological safety on the whistleblowing system

The effect of psycological safety on the whistleblowing system

H03 : $YX\rho_1 < 0$Psycological Safety Has No Effect on Wishtleblowing System

Ha3 : $YX\rho_1 > 0$Psycological Safety Has a Positive Effect on the Wishtleblowing System

Based on the Hierarchical Component Model, a path coefficient value of -0.009 was obtained, meaning that psychological safety had no effect on the whistleblowing system.

While based on the hypothesis results, there is a P-value of 0.465 or > 0.05 and the independence t-statistics value has a value of 0.0.089, or < 1.96, so it is stated that there is no significant influence between the psychological safety variables on the whistleblowing system.

Based on this description, it can be concluded that H03 is accepted and Ha3 is rejected. Hence, the results of this study prove that psychological safety has no effect on the Wishtleblowing System (H3 is not significantly proven).

A study conducted by Anugerah, Abdillah, and Anita, (2019) found that mental safety improves the relationship between good leadership and willingness to report incidents. According to this study, employees who feel psychologically safe are more likely to report misconduct because they believe that their company will help them and will not punish them. This suggests that providing psychological support and creating a safe environment can increase the desire to tell others what is happening.

Research by Dewi et al. (2023) found that mental safety can increase the number of whistleblowing reports because employees who feel psychologically safe are more likely to report misconduct because they feel supported by the company and are not afraid of punishment. This shows that clarity and accountability in the organization can be improved by creating a safe mental environment.

According to Kahn (2020), psychological safety is when employees can speak up, express their concerns, and be listened to without worrying about being insulted, criticized, or shut down. Employees who work in a safe workplace are more likely to report misconduct because they feel valued and supported by their organization. This shows how important it is to build an effective whistleblowing culture for mental safety.

According to the Theory of Planned Behavior (TPB), the psychological impact of security on the whistleblowing system is enormous. Psychosocial security can affect the perception of control over perceived behavior in the context of the SDGs, which can lead to more reports of whistleblowing. According to research conducted by Tarjo et al. (2019), a friendly and safe environment can encourage people to report cheating because they feel supported by the organization and will not be punished.

The psychological safety of the whistleblowing system is essential to encourage people to report organizational misconduct, according to role theory. Moezzi (2023) states that security psychologist is a scientific measure that measures courage in an organization's culture. Because they had higher levels of psychological safety, the high-achieving group was more likely to report their mistakes and learn from their mistakes. Ultimately, it can improve the company's performance.

The aspects/indicators of psychological safety affect the whistleblowing system, namely:

If I make a mistake in the work unit/team, many will oppose or corner me.

Employees in this work unit/team are able to express existing problems or issues.

Employees in this work unit/team sometimes reject others who have different opinions.

I feel safe to take risks in this work unit/team.

It is difficult to ask for help from other employees in this work unit/team.

Not a single employee in this work unit/team deliberately acted to demean my efforts.

The factors that still need to be improved from psychological safety affect the whistleblowing system significantly, namely:

Working with employees in this work unit/team makes my unique talents and skills valued and rewarding.

The managerial implications that researchers can suggest for psychological safety to affect the whistleblowing system are:

Companies are expected to appreciate and recognize the unique contribution of each employee can increase a sense of belonging and commitment to the organization.

The theoretical implication of the results of this study is that the results of this study are inconsistent with the results of previous research conducted by Kahn, (2020) and Anugerah, R., Abdillah, M. R., & Anita, R. (2019) which stated that Psychological Safety Has a Positive Effect on the Wishtleblowing System.

However, this study is in line with the research researched by Potipiroon and Wongpreedee, (2021) Psychological Safety Does Not Affect the Wishtleblowing System.

Moderation Effect

The moderation effect is that the relationship between two variables can be influenced or moderated by the third variable, in other words, the moderation effect looks at whether the relationship between independent variables and dependent variables can change in the presence of moderation variables.

The Influence of Morality on the Whistleblowing System with Organization Support as a Moderation Variable

H04 : $YX\rho_1 \leq 0$Organization Support cannot moderate the influence of Morality on the whistleblowing system

Ha4 : $YX\rho_1 \leq 0$Organization support can moderate the influence of Morality on the whistleblowing system

Based on the Hierarchical Component Model, the coefficient value of the organization support path to morality was -0.013, meaning that morality had no effect on the whistleblowing system with organization support as a moderation variable.

Meanwhile, based on the hypothesis results, there is a P-value of the effect of morality on the whistleblowing system with organization support as a Moderation Variable of 0.431 or >0.05 and the value of t-statistics morality on the whistleblowing system with organization support having a value of 0.175, or < 1.96, it is stated that there is no influence of morality on the whistleblowing system with organizational support as moderation.

With strong organizational support, a sense of security and protection when reporting violations can boost employee morale. According to research conducted by Dungan, Young, and Waytz (2019), moral concerns have always been the biggest influence on whistleblowing decisions, more than any other factor in the organization and situation. With an anti-retaliation policy and anonymity guarantee, employees can be more confident that reporting violations will be safe and correct.

Employees' perceptions of their moral responsibility can be influenced by the company that supports them. A study by Indriani et al. (2019) found that employees who feel supported by their company are more likely to consider reporting issues as their own moral responsibility. This suggests that corporate support can make employees report mistakes.

Understanding the influence of organizational support on morality is essential in the Theory of Planned Behavior (TPB). In the SDGs, an individual's attitude towards ethical behavior is influenced by subjective norms and perceived control of behavior; Support organizations can create a positive environment that influences an individual's attitude toward ethical behavior. Better morality is formed by a more positive attitude towards ethical behavior if a person feels supported by their organization (Tarjo et al., 2019).

A study by Ellemers and Chopova (2021) found that employees' perceptions of organizational morality are an important mechanism that explains the relationship between corporate social responsibility (CSR) activities and stakeholder engagement. They found that when employees felt that their company had moral intentions and behaviors, they were more likely to act in a way that aligns with the company's moral values.

Table 1. 1 moderation support for the influence of morality on the whistleblowing system

Path	Before Moderation	After Moderation	Difference	
			Sum	%
Moderating Effect 1 (Z*X1)	0.568	-0.013	-0.581	-102.29%

Source: Primary data processed using SmartPLS 3.2.9, 2024

From the table above, there is an influence of moderation that weakens the influence of morality on the whistleblowing system that is moderated by organization support, this can be caused by, Organizational concern for employee opinions can play an important role in moderating the influence of morality on whistleblowing. When organizations show that they care about employee opinions and well-being, this can increase employee confidence and confidence in reporting violations. Perceived organizational support (POS) can increase employee trust in the whistleblowing system and reduce fear of retaliation (Eisenberger et al., 2020), in other cases it is also influenced by a lack of trust in the effectiveness and confidentiality of the whistleblowing system can also weaken the influence of morality. If employees do not believe that their reports will be taken seriously or that their identities will be protected, they may be reluctant to report violations even though they feel morally responsible to do so (Della, Rodiah, & Azmi, 2020).

Aspects/indicators of the influence of morality on the whistleblowing system, with moderation of organizational support, are:

My workplace maximally considers the goals and values of employees.

Help is not always available from the workplace when I encounter problems at work.

The workplace is willing to help me when I need help in certain cases that are important.

The workplace cares about my job satisfaction at work.

The factors that still need to be improved from the influence of morality on the whistleblowing system, with significant moderation of organizational support, are:

Workplace, no matter what opinion I express.

The managerial implications that the researcher can suggest for Organization support to moderate the influence of Morality on the whistleblowing system are:

Management needs to take steps to increase support for employees who report violations, even though the organization may not be paying attention to their opinions. This could include clear whistleblower protection policies, secure reporting channels, and assurances that there will be no retaliation against whistleblowers. This support can help increase employees' intent to report violations based on their morality.

The theoretical implications of the results of this study are inconsistent with the results of previous research conducted by Handayani and Zusnita (2024) and Dungan, Young, and Waytz (2019) which stated that organizational support can moderate the influence of morality on the whistleblowing system.

However, this research is in line with the research researched by Iskandar, A., & Hartati, I. (2021) which states that organizational support cannot moderate the influence of morality on the whistleblowing system.

The Effect of Reward on the Whistleblowing System with Organizational Support as a Moderation Variable

H05 : $YX\rho_1 < 0$ Organization Support cannot moderate the effect of rewards on the whistleblowing system

Ha5 : $YX\rho_1 > 0$ Organization Support can moderate the effect of rewards on the whistleblowing system

Based on the Hierarchical Component Model, the coefficient value of the organization support path to reward was 0.191, meaning that the reward had a positive effect on the whistleblowing system with organization support as a moderation variable.

Meanwhile, based on the hypothesis results, there is a P-value of the effect of reward on the whistleblowing system with organization support as a Moderation Variable of 0.029 or <0.05 and the value of t-statistics reward on the whistleblowing system with organization support has a value of 1,925, or > 1.96, so it is stated that there is an influence Positive reward for the whistleblowing system with organizational support as moderation.

In a whistleblowing system, organizations must provide rewards to encourage employees to report violations or unethical actions. Studies show that companies that provide strong support can encourage employees to report problems. This support includes identity protection, security, and sufficient incentives. Dewi et al. (2020) stated that identity protection and financial incentives encourage individuals to whistleblow in public sector institutions.

One aspect of organizing support is providing a secure and easily accessible reporting channel. The reporting system should work properly if employees can report violations anonymously without worrying about being penalized. Effective reporting channels can increase the desire to report, especially with financial incentives (Utami et al., 2020).

Additionally, organizations should have clear and accessible policies to protect whistleblowers. Whistleblowers must be protected from sanctions such as dismissal or demotion in accordance with these regulations. Strong safeguarding policies can increase reports of violations and make employees more confident in the whistleblowing system (Perdana et al., 2020).

According to the Theory of Planned Behavior (TPB), understanding the influence of organizational support on rewards is important. This is especially true when building an environment that encourages positive action. Organizational assistance can encourage individuals to behave ethically and whistleblow by providing clear incentives and rewards. In SDGs, rewards function as one of the ways that affect an individual's attitude towards certain behaviors. A person may be more motivated to behave ethically and report unethical actions if they feel helped by an organization with a decent reward (Tarjo et al., 2019).

According to research conducted by Rhoades and Eisenberger (2002), feeling supported by an organization increases job satisfaction and employee commitment. They also found that employees were more likely to respond with better performance and were more committed. This also applies to awards, as help agencies can help employees feel better about how they are valued, whether it's with a salary, recognition, or promotion.

Table 2. Moderation of Organization Support on the Effect of Rewards on the Whistleblowing System

Path	Before Moderation	After Moderation	Difference	
			Sum	%
Moderating Effect 2 (Z*X2)	0.408	0.191	-0.217	-53.19%

Source: Primary data processed using SmartPLS 3.2.9, 2024

From the table above, there is an influence of moderation that weakens the effect of rewards on the whistleblowing system that is moderated by organization support, Strong organizational support can create an environment where employees feel safe and supported to report violations without relying on financial incentives. When employees feel that the organization listens to and values their opinions, the intrinsic motivation to report violations increases, thereby reducing dependence on external rewards Sukirman, S., et, al. (2020). Trust in management and high job satisfaction also play an important role in whistleblowing intentions. Studies show that an ethical work environment and high interpersonal trust can increase employees' intention to report misconduct without the need for additional incentives Nur, A. L., et al., (2024). When employees feel satisfied and believe that the organization will act fairly, they are more likely to act on their moral beliefs rather than chasing rewards.

Aspects/indicators of the effect of rewards on the whistleblowing system, with moderation of organization support, are:

My workplace maximally considers the goals and values of employees.

Help is not always available from the workplace when I encounter problems at work.

The workplace is willing to help me when I need help in certain cases that are important.

1. The workplace cares about my job satisfaction at work.

The factors that still need to be improved from the effect of rewards on the whistleblowing system, with significant moderation of organizational support, are:

Workplace, no matter what opinion I express.

The managerial implications that the researcher can suggest for Organization Support to moderate the effect of rewards on the whistleblowing system are:

An organization's indifference to employee opinions can increase distrust among employees.

This distrust can hinder the employee's intention to report the violation, even if there is a reward offered. Employees may feel that rewards are just a tool to distract people from the lack of real support from the organization.

The theoretical implications of the results of this study are consistent with the results of previous research conducted by Handayani and Zusnita (2024), Ozer and Yilmaz (2021) and Perdana, Mohamed, & Joseph, (2020), which stated that Organization Support Can Moderate the Effect of Rewards on the Whistleblowing System.

However, this study is not in line with the research researched by Putri, T., Rasuli, M., & Safitri, D. (2022) which states that organizational support cannot moderate the effect of rewards on the whistleblowing system.

The Effect of Psychological Safety on Whistleblowing System with Organization Support as a Moderation Variable

H06 : $YX\rho_1 < 0$ Organization Support cannot moderate the influence of psychological safety on the whistleblowing system

Ha6 : $YX\rho_1 > 0$ Organization Support can moderate the influence of psychological safety on the whistleblowing system

Based on the Hierarchical Component Model, the coefficient value of the organization support pathway for psychological safety was -0.150, meaning that psychological safety had a positive effect on the whistleblowing system with organization support as a moderation variable.

Meanwhile, based on the hypothesis results, there is a P-value of the effect of psychological safety on the whistleblowing system with organization support as a Moderation Variable of 0.027 or <0.05 and the value of t-statistics psychological safety on the whistleblowing system with organization support With a value of 1,925, or > 1.96, it is stated that there is a positive influence of psychological safety on the whistleblowing system with organizational support as moderation.

The perception of organizational support (POS) or the perception of organizational support can increase employee trust in the company. Workers tend to feel more psychologically secure when companies pay attention to their well-being and appreciate what they do. This allows them to speak openly, voice their opinions, and report problems without worrying about dire consequences (Rati & Zona, 2024).

Research conducted by Abou-Moghli (2019) found that strong organizational support can improve employee performance and increase intrinsic sense of belonging and motivation. This also applies to whistleblowing, which is when workers have organizational support to report violations (Abou-Moghli, 2019).

Organizational support is essential to strengthen the relationship between the whistleblowing system and mental safety. Because companies make employees feel supported, they are more likely to use whistleblowing systems (Eisenberger et al., 2020). Organizational support perception (POS) is the perception that companies care about their health and value their work.

According to the Theory of Planned Behavior (TPB), understanding the impact of organizational support on mental safety is essential. With the help of organizations, individuals can create a safe and supportive environment where they can speak up and report issues without worrying about negative consequences. An individual's attitude and desire to behave morally is influenced by the psychosocial security of the TPB. They are more likely to feel safe and more confident expressing their opinions if their organization provides them with support. This increases mental safety (Kurniawan & Harsono, 2021).

In role theory, an organization's support for psychological safety can be defined as the way an organization influences an employee's sense of psychological safety by providing them with assistance. Role theory states that each member of an organization has a specific role that is governed by the standards and expectations associated with that role. Perceived organizational support (POS) can encourage employees to take risks and report mistakes without worrying about being punished.

Table 3. Moderation of the Influence of Organization Support on the Influence of Psychological Safety on the Whistleblowing System

Path	Before Moderation	After Moderation	Difference	
			Sum	%
Moderating Effect 3 WBS (Z*X3)	-0.009	-0.150	-0.141	1566.67%

Source: Primary data processed using SmartPLS 3.2.9, 2024

The influence of moderation weakens the influence of psychological safety on the whistleblowing system that is moderated by organization support, The influence of psychological safety on the whistleblowing system can be weakened by organizational support, especially when the organization does not pay attention to employee opinions. One of the main reasons is that strong organizational support can create an environment where employees feel safe report violations without having to rely on feeling psychologically safe. When employees feel that the organization listens to and values their opinions, they are more likely to report violations based on the belief that the organization will act fairly and support them (Zubaidah, 2019). In addition, trust in management and high job satisfaction also play an important role in whistleblowing intentions. In an environment where employees feel supported and valued by management, they are more likely to report misconduct without needing to feel psychologically safe (Latan, Ringle, & Jabbour, 2016). Real organizational support and attention to employee opinions can increase this trust, thereby reducing the influence of psychological safety.

Aspects/indicators of the effect of rewards on the whistleblowing system, with moderation of organization support, are:

My workplace maximally considers the goals and values of employees.

Help is not always available from the workplace when I encounter problems at work.

The workplace is willing to help me when I need help in certain cases that are important.

2. The workplace cares about my job satisfaction at work.

The factors that still need to be improved from the effect of rewards on the whistleblowing system, with significant moderation of organizational support, are:

Workplace, no matter what opinion I express.

The managerial implications that can be suggested by researchers so that organizational support can moderate the influence of psychological safety on the whistleblowing system are:

Management must create a supportive work environment where employees feel safe to speak up and report violations. This can be done through leadership training, building a culture of openness, and providing protection to whistleblowers.

The theoretical implications of the results of this study are consistent with the results of previous research conducted by Rhoades and Eisenberger (2002), Ozer and Yilmaz (2021), Ali et al. (2023), which stated that organizational support can moderate the influence of psychological safety on the whistleblowing system.

However, this study is not in line with the research researched by Hastuti, T., Indarto, S., & Claudia, G. (2023) which states that organizational support cannot moderate the influence of psychological safety on the whistleblowing system.

Table 4. Consistency of the Author's Results with Previous Research

No.	Previous Researcher's Name (Year)	Previous Research Results	Author's Research Results	Consistency of Research Results
1.	Anandya, K. C. R., & Werastuti, D. N. S. (2020)	Morality Has a Positive Effect on the Wishtleblowing System	Morality Has a Positive Effect on the Wishtleblowing System	**Consistent**
2	Primasari, R. A., & Fidiana, F. (2020)	Morality Has a Positive Effect on the Wishtleblowing System	Morality Has a Positive Effect on the Wishtleblowing System	**Consistent**
3	Mukhlasin (2021)	Morality Has a Positive Effect on the Wishtleblowing System	Morality Has a Positive Effect on the Wishtleblowing System	**Consistent**
4	Shonhadji, N. (2022)	Morality Has a Positive Effect on the Wishtleblowing System	Morality Has a Positive Effect on the Wishtleblowing System	**Consistent**
5	Sujana, I. K., Suardikha, I. M. S., & Laksmi, P. S. P. (2020)	Morality Has a Positive Effect on the Wishtleblowing System	Morality Has a Positive Effect on the Wishtleblowing System	**Consistent**
6	Dwiyanti and Wicaksono (2022)	Morality Has No Positive Effect on the Wishtleblowing System	Morality Has No Positive Effect on the Wishtleblowing System	**Inconsistency**
7	Utami, N. M. M. A., IRIANTO, G., & Prihatiningtias, Y. W. (2020)	Rewards Have a Positive Effect on the Wishtleblowing System	Rewards Have a Positive Effect on the Wishtleblowing System	**Consistent**
8	Dewi, Et al. (2023)	Rewards Have a Positive Effect on the Wishtleblowing System	Rewards Have a Positive Effect on the Wishtleblowing System	**Consistent**
9	Hapsari, 2020	Rewards Have a Positive Effect on the Wishtleblowing System	Rewards Have a Positive Effect on the Wishtleblowing System	**Consistent**
10	Satyasmoko and Sawarjuwono, 2021	Rewards Have a Positive Effect on the Wishtleblowing System	Rewards Have a Positive Effect on the Wishtleblowing System	**Consistent**
11	Harahap et al. (2020)	Reward Has No Positive Effect on the Wishtleblowing System	Reward Has No Positive Effect on the Wishtleblowing System	**Inconsistency**
12	Anugerah, R., Abdillah, M. R., & Anita, R. (2019)	Psychological Safety Has a Positive Effect on the Wishtleblowing System	Psychological Safety Has a Positive Effect on the Wishtleblowing System	**Consistent**
13	Kahn, 2020	Psychological Safety Has a Positive Effect on the Wishtleblowing System	Psychological Safety Has a Positive Effect on the Wishtleblowing System	**Consistent**
14	Potipiroon dan Wongpreedee, 2021	Psychological Safety Has No Effect on the Wishtleblowing System	Psychological Safety Has No Effect on the Wishtleblowing System	**Inconsistency**

Source: Synthesis of current research findings (PT ABC study, 2024) compared with previous empirical studies in whistleblowing literature (2019-2023)

CONCLUSION

The study concluded that morality and reward positively influenced the whistleblowing system, while psychological safety showed no significant effect. Organizational support did not moderate the relationship between morality and whistleblowing but effectively moderated the effects of rewards and psychological safety. These findings highlight morality and reward as primary factors driving employees' willingness to report misconduct, with organizational support shaping the strength of these effects. The results reaffirm prior studies on morality and reward while offering new insights into the moderating role of organizational support. Practically, PT ABC is encouraged to strengthen ethical training, establish fair reward mechanisms, and enhance whistleblower protection to build a safe and transparent reporting culture. Future research could explore cross-sector comparisons or longitudinal designs to examine how evolving organizational cultures influence whistleblowing behavior over time.

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