

# RELIGIOSITY AND ETHICAL BEHAVIOR AS DETERMINANTS OF WHISTLEBLOWING INTENTION AND PERFORMANCE IN THE IMPLEMENTATION OF CLEAN AND SERVING BUREAUCRATIC AREA

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## Abstrak

**Background:** In an increasingly dynamic business world, integrity and ethics are important pillars for the continuity and reputation of the company. Optimal employee performance is influenced by the application of ethics and integrity, which can also reduce the risk of fraud. To deal with potential fraud, some institutions have implemented a whistleblowing system, which allows employees to report unethical or illegal actions.

**Objective:** This study aims to examine the effect of religiosity and ethical behavior on employee performance and intention to whistleblowing.

**Research Methods:** This study examined employees at a government agency in Semarang, Central Java, with a population of 650 employees. Based on recommendations from previous research, the sample was drawn using the Proportionate Stratified Random Sampling method due to the heterogeneous and stratified population. From this population, 86 samples were calculated using the Slovin formula with a tolerance of 0.1, but increased to 121 to avoid questionnaire completion errors. Data collection was conducted through an online questionnaire with Google Form to 105 respondents, aiming for time and cost efficiency.

**Research Results:** Religiosity and ethical behavior have a positive influence on employee performance and whistleblowing intentions. A higher understanding of religiosity encourages a greater sense of responsibility, thus improving performance. Ethical behavior also contributes positively to performance because good ethics help achieve company goals. In addition, religiosity and ethical behavior significantly influence whistleblowing intentions, where faithful and ethical individuals are more likely to report fraud in the company, especially in an environment that supports corruption-free rules and whistleblowing systems.

**Authenticity/Novelty of Research:** his study examines how the rules and criteria of WBBM strengthen ethical behavior and whistleblowing intention. It also highlights the role of WBBM in promoting transparency and accountability as part of bureaucratic reform and fraud prevention.

**Keywords:** Religiosity; Ethical Behavior; Whistleblowing; Employee Performance

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## Introduction

In the growing business world, integrity and business ethics are important as a corporate culture in maintaining business sustainability and company reputation. Good employee integrity and business ethics will certainly create a healthy work environment, provide mutual trust between employees, and contribute to good corporate goals. Companies must improve employee performance to increase productivity and compete with other companies. Employees play an important role in achieving company goals, so companies need to find effective ways to improve their performance, one of which is through performance appraisals (Nurhasanah et al., 2022). But not far away during the development of the business world will also develop economic crimes in various forms. These

criminal practices in accounting are referred to as fraud or fraud. Fraud or fraud is generally explained as fraud to gain both financial and non-financial benefits (Santoso, 2022).

Based on the survey results according to the Indonesian Fraud Survey (2019), it shows that the most common fraud in Indonesia is Corruption with a percentage of 64.4%. Then the type of fraud of Misuse of Assets / Company / State Wealth amounted to 28.9% and the type of Financial Statement fraud amounted to 6.7%. Based on the survey results from the Association of Certified Examiner (ACFE) also revealed that the most fraud perpetrators were carried out by employees of the company / institution itself (Butar-Butar & Lily Indarto, 2018; Chrismastuti, 2010; Sihombing, 2023) Fraud may occur due to a weak control system or due to personal factors (Hastuti et al., 2023; Indarto & Ghozali Imam, 2016; Putra & Sihombing, 2023). The average overall loss experienced by organizations > 10 billion due to fraud is most experienced by the government, followed by non-profit institutions, private companies, and State-Owned Enterprises (BUMN).

To address the problem, several Indonesian government institutions have started to develop systems to report fraud. Institutions such as the KPK, PPATK, Ombudsman, Komnas HAM, KY, Kopolnas, and the Prosecutor's Commission have taken this initiative. In addition, several companies, both from the private sector and state-owned enterprises, have also implemented reporting mechanisms known as whistleblowing systems (Lpsk 2011, n.d.).

Puspa & Coryanata (2024) state that whistleblowing is an important strategy for organizations in conducting internal supervision of potentially harmful illegal actions. Meanwhile, Bouville (2008) defines whistleblowing as the act of disclosing illegal or unethical practices to higher authorities, both inside and outside the organization.

Maulana Saud (2016) states that whistleblowing can occur through internal or external channels. Jeon (2017) defines internal whistleblowing as the reporting of violations by employees to other institutions or parties in the organization that can address the problem. On the other hand, Elias (2008) defines external whistleblowing as reporting by members of the organization to independent parties outside the organization or law enforcement regarding fraud that occurred.

Whistleblowing plays a crucial role in exposing fraud and ethical violations in the work environment. As a whistleblower, such actions not only reflect courage and integrity, but also become a major pillar in maintaining justice and organizational sustainability. As a whistleblower, you will get difficulties from management or from colleagues because your actions expose the truth for integrity and justice in the organization/company. Whistleblowers will still have their identity protected, especially now that there is a regulation that will protect whistleblowers, namely Law Number 31 of 2014 concerning Amendments to Law Number 13 of 2006 concerning the Protection of Witnesses and Victims. Even so, not many people want to become whistleblowing because they remember the risks they must face (Mahardikasari & Nugraheni, 2022).

Religiosity has an impact on a person's commitment through religious values and morality, as shown by the teachings of religiosity that emphasize loyalty, a sense of responsibility, and other

values that encourage a person to commit to their work. If an accountant has religious values as a guide to his life, he will become very dedicated to his work. An accountant will carry out his duties with integrity, ensuring that the information processed remains accurate without any manipulation, by upholding religious values and professional commitment. In addition, religious principles encourage accountants to obey religious orders, avoid religious prohibitions, and even report fraud in the workplace (Satrya et al., 2019).

The importance of ethical behavior is also a driver of whistleblowing intentions in creating a strong foundation for trust between employees and transparency within the organization/company. Ethical behavior also provides a commitment to moral values and professionalism. Individuals with high ethical behavior tend to feel responsible for protecting fairness and fraud in their organization/company. If the environment also supports ethical behavior, there will also be a lot of protection and support for whistleblowers in the work environment. And if it is associated using the when associated with the theory of planned behavior.

The more support individuals receive for reporting fraud, the greater their desire to report the fraud (Ajzen, 1991). Conversely, the less support individuals receive for reporting fraud, the lower their courage to report it.

The theory used in this research is the Theory of Planned Behavior (TPB) proposed by (Ajzen, 1991). Theory of Planned Behavior (TPB) is a conceptual framework designed to describe the factors that influence certain behaviors. The main purpose and advantage of this theory is to predict and understand the effect of motivation on behavior, whether it comes from the individual's own desires or external factors that influence the individual.

In the context of this study, religiosity and ethical behavior are considered as the main drivers of a person in having whistleblowing intentions. Employees who have a basis in religiosity and uphold ethical behavior are more likely to involve themselves in whistleblowing as a step against impropriety or ethical violations in the company/organization. These factors should affect employee performance in the organization/company because they will not commit fraud and have good performance and are not easily distracted.

This research focuses on one of the government agencies in Semarang City that implements the concept of Wilayah Birokrasi Bersih dan Melayani (WBBM). WBBM is an award given to work units that have successfully implemented bureaucratic reform very well.

WBBM is a concrete result of efforts made in the Integrity Zone (ZI), which aims to prevent corruption and improve the quality of public services. ZI itself is part of a broader bureaucratic reform initiative, with the main objective of reducing and eliminating abuse of authority by officials in relevant agencies.

The selection of this research location is based on the application of WBBM rules and criteria in the agency, which is in line with the context of fraud prevention and improving service quality which is the focus of this research. Existing studies such as Salsabilla & NR (2023) and

Aprilia et al. (2021) discuss the effect of religiosity, ethical behavior only focus on employee performance and whistleblowing intention as the dependent variable. Therefore, the novelty of this research lies in analyzing the influence of religiosity and ethical behavior in the context of the Integrity Zone (ZI), especially the implementation of the Clean and Serving Bureaucratic Area (WBBM). Different from previous studies such as Salsabilla & NR (2023) and Aprilia et al., (2021) which only focus on employee performance and whistleblowing intentions in general, this study reviews how WBBM rules and criteria strengthen ethical behavior and whistleblowing intentions. It also highlights the role of WBBM in promoting transparency and accountability as part of bureaucratic reform and fraud prevention. This research aims to provide a comprehensive picture of the factors that influence employee performance in these government agencies.

## **Literature Review**

### **Theory of Planned Behavior**

Three independent factors influence a person's intention, according to Theory of Planned Behavior (TPB). They are as follows: 1. Attitude toward behavior: an individual's perception of whether a behavior is good or bad. 2. Subjective norms: their perception of social pressure to perform or not perform certain behaviors. 3. Perceived behavioral control: their perception of the level of difficulty in carrying out the behavior, based on their experience and anticipation (Ajzen, 1991).

Responses to behaviors are influenced by beliefs about consequences and associated attributes, according to the TPB. These beliefs result in positive or negative values, which impact the way a person acts. This theory states that the more positive attitudes and subjective norms, and the greater the perceived behavioral control, the stronger a person's intention to perform the behavior. However, the importance of each factor in predicting intention may vary depending on the behavior and situation at hand (Ajzen, 1991).

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### **Employee Performance**

Performance refers to the real results that result from a person's abilities, not just characteristics such as talent or potential Sedarmayanti & Rahadian, (2018). In the context of work, performance reflects achievements related to job duties within a certain period (Ahiruddin & Josiah, 2020). The achievement of effective employee performance depends on productivity and timeliness in completing tasks according to their respective functions. Performance improvement is not only determined by work performance, but also influenced by other factors such as work structure, procedures, facilities, and implementation and technical instructions (Sedarmayanti & Rahadian, 2018). The performance indicators used include quantity, quality of work, initiative, and timeliness (Valentina, 2024).

## **Religiosity**

Religious commitment reflects a person's level of dedication to their beliefs, which can be seen from routine worship, such as congregational prayer, prayer, or other religious activities. Religiosity can also encourage someone to report wrongdoing in the organization. Salsabilla & NR (2023) stated that religiosity reflects a person's belief in the teachings of the Creator. The indicators used include interest in religious information, the influence of religious beliefs, the application of religious teachings, and involvement in religious groups.

## **Ethical Behavior**

Muria & Alim (2021) describe ethical behavior as actions that reflect personal beliefs and generally accepted social norms, in accordance with the values that are considered right and good by society. In this study, ethical behavior is measured through four main indicators: involvement with superiors, influence of organizational rules and norms, self-identification with the organization, and consistency of behavior in complying with company rules.

## **Whistleblowing Intention**

Whistleblowing is the act of disclosing violations or unethical practices in the organization to the authorities to maintain internal control of illegal activities that harm the organization. Whistleblowing intention, according to Aurila & Narulitasari (2022), refers to an individual's desire to engage in whistleblowing. In this study, whistleblowing intention is measured through several indicators, including awareness and willingness to report, compliance with organizational policies, moral motivation, legal protection, contribution to the organization, reporting channels, and commitment to upholding the truth.

Theory of Planned Behavior is a conceptual framework that explains the factors that influence behavior, such as religiosity in a person's performance. One important factor is attitude towards behavior, which is a person's evaluation of whether the behavior is good or bad (Ajzen, 1991). In this context, religiosity is considered as part of attitude towards behavior because religious teachings encourage individuals to do good deeds. Therefore, the level of religiosity plays a role in work decision making and individual responsibility, which ultimately improves performance and productivity in the company or organization.

Research by Karim (2017) shows that religiosity is not significantly related to employee performance, while Alfisyah & Anwar (2018) found a significant effect of religiosity on performance. Religiosity, which is reflected in religious commitment, plays an important role in influencing performance. Individuals with high religiosity tend to have better moral standards, such as discipline and responsibility, which are reflected in the way they work. In addition, religiosity can encourage ethical behavior, such as whistleblowing, which is in line with religious teachings on honesty and responsibility. Therefore, religious employees are more likely to comply with company

rules and contribute positively to the organization. Based on these findings, the proposed hypotheses are:

**H1:** Religiosity has a significant effect on employee performance

In the Theory of Planned Behavior, which is a conceptual framework that aims to explain the determinants of certain behaviors such as a person's ethical behavior in their performance. One of the factors is subjective norms (norm subjective) which refers to the perceived social pressure to do or not do the behavior. So that researchers will see and understand the effect of ethical behavior on employee performance. Ethical behavior includes subjective norm factors (norm subjective) because each person's behavior will have its own decision in doing or not doing the desired behavior. The better individual behavior and ethics, each individual will have good decisions in completing their responsibilities when working, so that the performance of employees will be better and increase the productivity of the company/organization.

Research conducted by Nurhasanah et al. (2022) examining the effect of work ethics on employee performance shows that the effect of work ethics has a significant relationship to employee performance, therefore researchers formulate the following hypothesis:

**H2:** Ethical behavior has a significant effect on employee performance

Theory of Planned Behavior is a conceptual framework that explains the factors that influence behavior, such as the effect of religiosity on whistleblowing intentions. One of the main factors is attitude towards behavior, which is an individual's evaluation of whether a behavior is good or bad. Religiosity is included in attitude towards behavior because religious teachings encourage individuals to take the right actions. Therefore, religiosity affects individuals' intention to whistleblowing, as they will understand that wrongdoing or fraud needs to be reported. This study uses this theory to analyze the impact of religiosity on whistleblowing intentions.

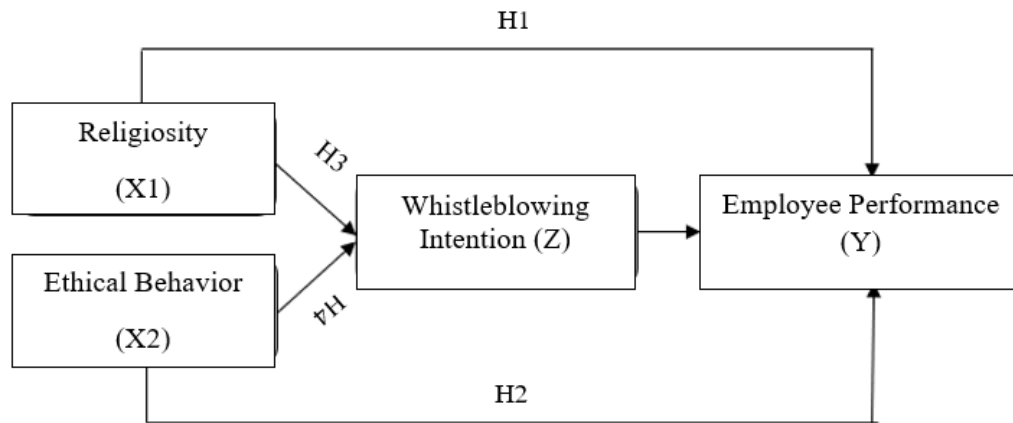
This is in line with research conducted by Salsabilla & NR (2023) which resulted in a statement that religiosity has a positive effect on the intention to whistleblowing. Therefore, the researcher formulates the following hypothesis:

**H3:** Religiosity has a significant effect on Whistleblowing Intention

Theory of Planned Behavior is a framework that explains the factors that influence behavior, such as ethical behavior in one's performance. One of the factors is subjective norms, which is the social pressure that individuals feel to do or not do an action. This theory is used to analyze how ethical behavior affects a person's intention to whistleblowing. Subjective norms include individual perceptions of social pressure from the work environment, such as organizational norms and culture. In government agencies, norms that support ethics and integrity encourage ethical behavior, so employees who feel supported will have a stronger intention to report fraud.

This is in line with research conducted by Perdana et al., (2018) which resulted in a statement that ethical behavior has a positive effect on whistleblowing intentions. Then the fourth hypothesis is formulated as:

**H4:** Ethical Behavior has a significant effect on Whistleblowing Intention



**Figure 1.** Research Hypothesis

## Research Methods

This research focuses on employees of a government agency in Semarang, Central Java, with a population of 650 employees. Based on suggestions from previous research by Nur Frida & Cholid Mawardi (2022), the number of respondents was enlarged to improve the accuracy of the results. The sampling method used is Proportionate Stratified Random Sampling, which is suitable for heterogeneous and proportionally stratified populations, as described by Sugiyono (2013). Based on the Slovin formula with a tolerance level of 0.1, the initial sample generated was 86 employees, but the number was enlarged to 120 employees to minimize potential errors in filling out the questionnaire.

The data in this study were collected through questionnaires given to 120 active employees in the government agency. For time and cost efficiency, data collection was conducted online using Google Form. The online survey method was chosen to optimize time and resources in the data collection process, with the aim of ensuring effective and efficient employee engagement.

The measurement of variables in this study was carried out through several relevant indicators for each variable. Religiosity is measured by indicators such as interest in religious information, influence of religious beliefs in daily life, application of religious teachings in work, and involvement in religious groups. The questionnaire used aims to evaluate the extent to which religion affects employees' personal and professional lives. Ethical Behavior is measured by indicators such as compliance with organizational ethical norms, integrity in performing duties, and commitment to acting honestly. This variable aims to assess how employees' moral and ethical values

influence their decisions and actions at work. Whistleblowing intention is measured through the readiness and willingness of employees to report violations or fraud in the organization, both through internal and external channels. In addition, this measurement also includes the influence of legal protection and organizational policies on reporting decisions taken by employees. Finally, Employee Performance is measured based on quantity and quality of work, timeliness, and initiative in carrying out tasks. These indicators are used to assess the extent to which employees can meet the standards and expectations set by the organization.

## **Results and Discussion**

The data used in this study have gone through a series of necessary tests in accordance with the guidelines suggested in SmartPLS. The validity test is carried out to ensure that the instrument used can measure the intended variable appropriately. The validity test results show that all items in the questionnaire meet the established validity criteria. In addition, a reliability test was also conducted to measure the internal consistency of the research instrument. The reliability test results show that the instrument used has a high level of reliability, which ensures the consistency of the data obtained. Thus, the data that has been processed in this study can be declared to meet the validity and reliability requirements in accordance with the provisions in SmartPLS and can be relied upon for further analysis.

### **Composite Reliability Value Output**

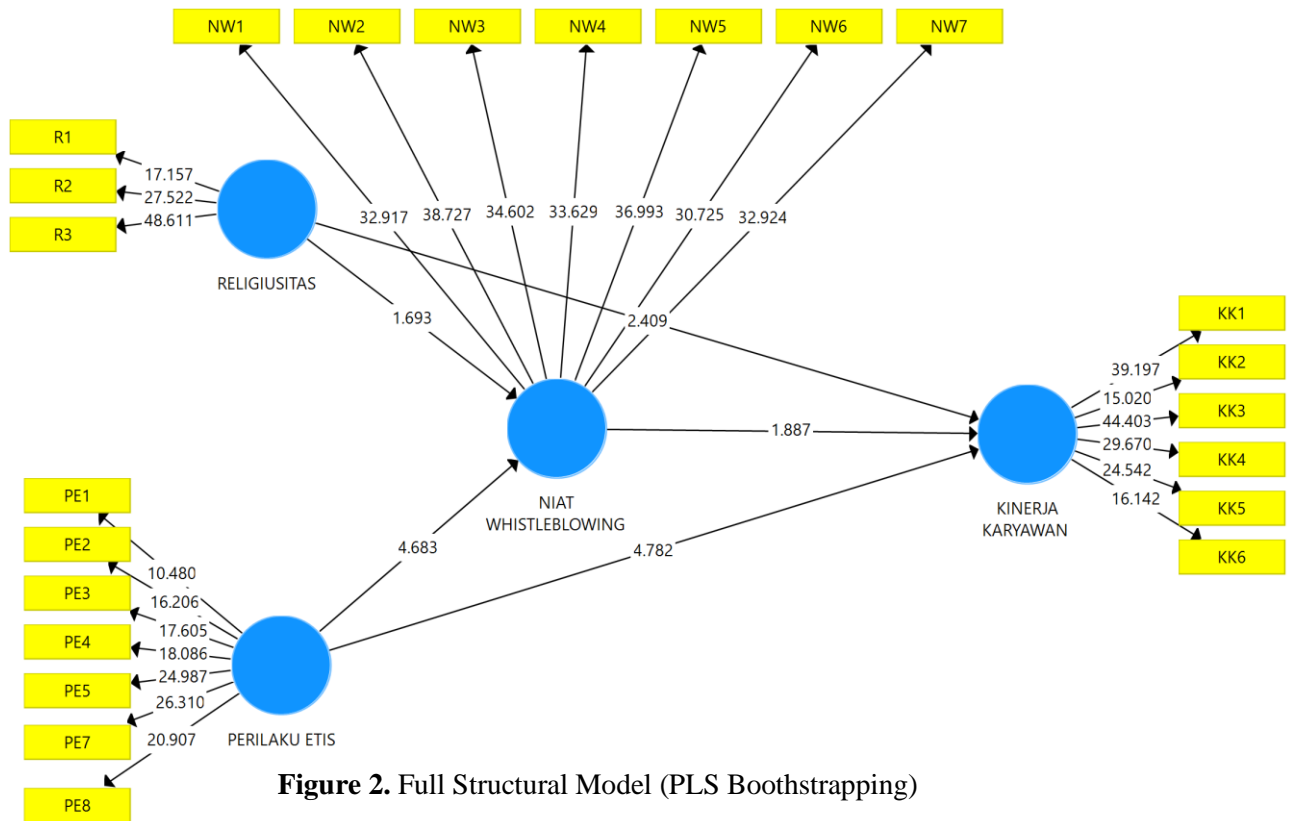
Constructs are considered reliable if the composite reliability value is above 0.70. Based on the SmartPLS output results, all constructs show a composite reliability value above 0.70. Therefore, it can be concluded that the construct has good reliability.

**Table 1.** Composite Reliability

<b>Construct</b>	<b>Composite Reliability Value</b>	<b>Description</b>
R	0.888	High Reliability
PE	0.929	Perfect
NW	0.962	Perfect
KK	0.955	Perfect

The R<sup>2</sup> values of the independent variables and the path coefficients of the independent variables are examined to evaluate the PLS structural model. Then, the t-statistic value of each path is used to test its significance. The following figure shows the structural model of this research:





**Table 2. Path Coefficients (Mean, STDEV, t-Value)**

Code	Path	Path Coefficient	T Statistic	P-Value	Description	
					Beta	t-test
H1	R>KK	0,254	2,409	0,009	Significant	Accepted
H2	PE>KK	0,445	4,782	0,000	Significant	Accepted
H3	R>NW	0,188	1,693	0,047	Significant	Accepted
H4	PE>NW	0,586	4,683	0,000	Significant	Accepted

Based on the results of the analysis, the first hypothesis shows that religiosity has a significant positive effect on employee performance. The path coefficient value of 0.254 with a t-statistic of 2.406, which is higher than the t-table of 1.658, supports this hypothesis. Furthermore, the second hypothesis shows that ethical behavior also has a significant positive effect on employee performance, with a path coefficient of 0.445 and a t-statistic of 4.782, which far exceeds the t-table of 1.658. Therefore, the second hypothesis is accepted.

In the third hypothesis analysis, religiosity is shown to have a significant positive effect on whistleblowing intention, with a path coefficient of 0.188 and a t-statistic of 1.693, slightly above the t-table value of 1.658. This result shows that religiosity contributes 16.93% to whistleblowing intention, supporting the third hypothesis.

Finally, the fourth hypothesis analysis shows that ethical behavior has a significant positive effect on whistleblowing intention, with a path coefficient of 0.586 and a t-statistic of 4.683, which

is far above the t-table of 1.658. Based on these results, the fourth hypothesis is also accepted. Overall, all hypotheses are accepted because their respective t-statistic values exceed the t-table, with a significance level below 5%.

### **The Effect of Religiosity on Employee Performance**

The results of the first hypothesis test show that religiosity has a positive effect on employee performance, with a path coefficient value of 0.254 and a t-statistic of 2.406, higher than the t-table of 1.658. This finding supports the research of Nur Frida & Cholid Mawardi (2022), which reveals that religiosity has a strong correlation with employee performance. Employees with high levels of religiosity usually show more disciplined work behavior, responsibility, and integrity.

Religiosity plays an important role in shaping employee character and work attitudes. A strong religious commitment creates high moral and ethical standards, which serve as guidelines in carrying out daily tasks. This encourages employees to work carefully, honestly, and according to organizational rules. Religious values such as honesty, hard work, and gratitude also help employees face work challenges with more patience and calmness, so they can maintain emotional stability and productivity (Salsabilla & NR, 2023).

In addition, religiosity serves as an intrinsic motivation that increases job satisfaction and a sense of responsibility. Employees with a strong religious background are more likely to be long-term goal-oriented and work with dedication, not only for material results but also for inner satisfaction and positive contributions to the work environment. The combination of these aspects contributes significantly to improving overall employee performance (Valentina, 2024).

### **Effect of Ethical Behavior on Employee Performance**

The results of the second hypothesis test show that ethical behavior has a significant positive effect on employee performance, with a path coefficient of 0.445 and a t-statistic of 4.782, far above the t-table value of 1.658. These findings are consistent with the Theory of Planned Behavior (Ajzen, 1991), which explains that individual ethical behavior influences work decisions and directly impacts the quality of performance produced. Ethical behavior, which includes honesty, responsibility, and a commitment to adhering to norms and professional standards, forms the foundation for a healthy

Ethical behavior also plays a role in creating a conducive work environment. Employees who behave ethically tend to build healthy working relationships based on mutual trust and openness. This strengthens inter-team collaboration and minimizes internal conflicts. An ethical work environment not only enhances organizational effectiveness but also fosters work spirit, loyalty, and a sense of ownership towards the organization.

Furthermore, ethical behavior has a long-term impact on the success of an organization. When ethics are upheld, the risk of deviant behavior such as abuse of authority or evasion of responsibility can be minimized. Thus, ethical behavior not only enhances individual performance

but also contributes to the overall achievement of organizational goals, creating a professional, fair, and transparent work culture.

### **The Influence of Religiosity on Whistleblowing Intention**

The results of the third hypothesis test indicate that religiosity has a significant influence on whistleblowing intentions, with a path coefficient of 0.188 and a t-statistic of 1.693, slightly above the t-table value of 1.658. These findings are consistent with the Theory of Planned Behavior (Ajzen, 1991), which states that individual behavior is based on beliefs, subjective norms, and perceived behavioral control. In the context of religiosity, religious teachings play an important role in shaping moral norms, which encourage individuals to behave well, including reporting fraud or ethical violations in the workplace (Rakha Widyadhana & Fury Puspita, 2021) also assert that religiosity enhances moral awareness and the motivation to engage in whistleblowing. Employees with a high level of religiosity tend to have a strong commitment to values such as honesty, integrity, and social responsibility. They feel morally compelled to uphold truth and justice for the common good, even when facing risks or social pressure. In their view, reporting unethical actions is part of a moral obligation that aligns with religious teachings.

Religiosity also serves as a strong internal control mechanism. Employees with religious beliefs tend to have strong moral principles and are less likely to compromise on actions that violate rules (Salsabilla & NR, 2023). When they witness violations, religious values guide them to prioritize honesty and take courageous action, even if the decision may bring personal consequences.

Moreover, religiosity helps address the ethical dilemmas that often arise in whistleblowing decisions. Religious values such as moral courage, a sense of responsibility to God, and concern for others encourage individuals not to remain silent in the face of injustice. Employees with religious awareness are more motivated to become "moral guardians" in their organizations, reporting violations not only for personal interest but also for the integrity of the organization.

In the long term, a high level of religiosity among employees can create a work culture that is more transparent, ethical, and resilient against deviations. This contributes to the creation of a healthy work environment, where whistleblowing is no longer a risky action, but a positive contribution to the progress of the organization.

### **The Influence of Ethical Behavior on Whistleblowing Intentions**

The results of the hypothesis test show that ethical behavior has a significant impact on whistleblowing intention, with a path coefficient of 0.586 and a t-statistic of 4.683, far above the t-table value of 1.658. These findings are consistent with the Theory of Planned Behavior (Ajzen, 1991), which explains that social norms, individual attitudes, and perceived behavioral control influence a person's decision to act. In the context of whistleblowing, ethical norms in the workplace encourage individuals to report violations as a form of moral responsibility.

In government agencies, an organizational culture that emphasizes integrity and ethics plays an important role in shaping employee behavior. When this culture is supported by clear rules and commitment from leaders and colleagues, employees feel more encouraged to act according to moral principles. Support from supervisors, colleagues, and the organization strengthens their belief that reporting violations is not only allowed but also appreciated. This conducive work environment enhances the sense of security for employees who wish to disclose unethical practices.

Strong ethical behavior also reflects a high level of moral awareness. Employees who adhere firmly to ethical principles will be more sensitive to actions that violate rules and feel obligated to prevent their negative impacts. Ethical behaviors such as honesty, fairness, and responsibility not only shape personal reputation but also encourage the creation of more transparent and accountable organizations (Muria & Alim, 2021).

Moreover, ethical behavior enhances moral courage, which is an important factor in whistleblowing decisions. When employees believe that reporting violations is the right action, they are more motivated to do so to maintain the integrity of the organization. They see whistleblowing as a positive contribution to protecting the common interest, not as an act of betrayal against the organization.

In the long term, strong ethical behavior in the workplace can drive the transformation of organizational culture towards greater transparency and accountability. When the intention of whistleblowing grows in an ethical environment, organizations will be more resilient in preventing and addressing deviations, creating a healthier and more sustainable work system.

## **Conclusion**

This research found that religiosity, ethical behavior, and whistleblowing intention have a positive impact on employee performance. The first finding shows that religiosity encourages employees to be more disciplined, responsible, and have integrity in carrying out their duties, as religious values influence their moral and ethical standards. Second, ethical behavior contributes to performance improvement by encouraging employees to adhere to organizational ethical norms and maintain work quality. Furthermore, the intention to blow the whistle, influenced by religiosity and ethical behavior, encourages employees to report unethical actions or rule violations for the benefit of the organization. These findings indicate that employees with strong religious and ethical values are more likely to perform better, report violations, and behave according to moral principles, which ultimately enhances the organization's performance and integrity.

The implications of the findings from this research indicate that religiosity, ethical behavior, and whistleblowing intentions play an important role in improving employee performance. As a result of these findings, companies or organizations should pay more attention to the development of religious and ethical values in the workplace, through training or programs to strengthen an ethical

culture. Organizations can also consider strengthening policies and protections for whistleblowers, so that employees feel safe and encouraged to report actions that violate norms. By promoting religious and ethical values, as well as providing clear channels for reporting violations, organizations can create a more productive, responsible, and transparent work environment. This will not only improve individual performance but also enhance the overall reputation and integrity of the organization.

### Appendix

Indicator	R	PE	NW	KK
R1	<b>0.761</b>	0.483	0.492	0.470
R2	<b>0.883</b>	0.592	0.430	0.566
R3	<b>0.905</b>	0.594	0.534	0.626
PE1	0.552	<b>0.745</b>	0.395	0.468
PE2	0.498	<b>0.792</b>	0.553	0.507
PE3	0.530	<b>0.820</b>	0.596	0.564
PE4	0.521	<b>0.780</b>	0.508	0.532
PE5	0.521	<b>0.847</b>	0.610	0.738
PE7	0.540	<b>0.834</b>	0.608	0.647
PE8	0.551	<b>0.823</b>	0.670	0.689
NW1	0.503	0.573	<b>0.872</b>	0.512
NW2	0.512	0.597	<b>0.910</b>	0.562
NW3	0.443	0.634	<b>0.906</b>	0.547
NW4	0.465	0.604	<b>0.889</b>	0.528
NW5	0.462	0.658	<b>0.902</b>	0.579
NW6	0.603	0.703	<b>0.857</b>	0.676
NW7	0.527	0.595	<b>0.853</b>	0.599
KK1	0.593	0.686	0.562	<b>0.916</b>
KK2	0.574	0.620	0.596	<b>0.856</b>
KK3	0.622	0.658	0.521	<b>0.919</b>
KK4	0.596	0.737	0.615	<b>0.894</b>
KK5	0.582	0.639	0.575	<b>0.901</b>
KK6	0.492	0.604	0.581	<b>0.805</b>

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