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Strengthening Village Governance Through Whistleblowing and Local Culture for Sustainable Development Goal 16

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Abstract
Purpose: This study aims to examine the role of whistleblowing in strengthening village governance by analyzing the relationship between whistleblowing intention and behavior, as well as the moderating role of local culture.
Methodology: This study employs a quantitative approach using survey methods. The research was conducted in village governments across Bali, involving 245 respondents selected through proportional stratified random sampling. Data were collected using structured questionnaires and analyzed using Partial Least Squares - Structural Equation Modeling (PLS-SEM) with SmartPLS 3.2.9.
Results: The findings show that whistleblowing intention significantly influences whistleblowing behavior. Local culture positively affects both intention and behavior and significantly strengthens the relationship between whistleblowing intention and behavior. These findings indicate that cultural values play an important role in transforming ethical intention into actual reporting behavior.
Conclusions: This study concludes that the effectiveness of whistleblowing systems depends not only on individual intention but also on the cultural context that supports ethical actions. Strong local cultural values encourage individuals to translate ethical intentions into actual behavior.
Limitations: This study focuses only on village governments in Bali and includes limited variables.
Contributions: This study extends the theory of planned behavior by integrating local culture as a contextual and moderating factor, while providing practical insights for strengthening transparency and accountability in achieving Sustainable Development Goal (SDG) 16.

Keywords: *Local Culture, SDG 16, Whistleblowing Behavior, Whistleblowing Intention*

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1. Introduction

The management of village funds is a strategic tool for promoting community-based economic development and improving well-being at the local level. In recent years, the Indonesian government has allocated significant amounts of village funds in an effort to accelerate village development and reduce inter-regional disparities. Village funds are expected to improve the quality of infrastructure, public services, and community empowerment in a sustainable manner. However, the implementation of village fund management still faces various serious challenges, particularly regarding the rising incidence of budget misuse and corruption. Empirical data indicates that the village government sector remains one of the highest contributors to corruption cases in Indonesia (Saptohutomo, 2024). This situation not only hinders the effectiveness of village development but also directly impacts the decline in public trust in government institutions at the village level.

This phenomenon is also reflected in Indonesia's 2024 Corruption Perceptions Index score, which reached only 37 out of a possible 100, ranking Indonesia 99th out of 180 countries (Transparency, 2025). This score indicates that efforts to eradicate corruption and strengthen public governance still face various structural and cultural obstacles. The low level of transparency and accountability in the management of village funds suggests that the existing oversight system is not yet functioning optimally. Therefore, a more comprehensive approach is needed one that is not solely based on formal regulations but also incorporates effective social oversight mechanisms.

In this context, whistleblowing is considered one of the most effective internal reporting mechanisms for enhancing organizational transparency and accountability, as it provides a channel for individuals to report fraudulent practices, misconduct, or ethical violations (Juliyanti, 2023; Otchere, Owusu, & Bekoe, 2023; Vian, Agnew, & McInnes, 2022). Whistleblowing serves as a control mechanism capable of detecting fraud early on and preventing greater losses (Anggreani & Falikhatun, 2024; Dewi, Mahmudi, & Aini, 2023). Previous studies have shown that the implementation of an effective whistleblowing system can significantly improve governance quality and reduce the risk of fraud (Clark & Skousen, 2023; Miceli, Near, & Dworkin, 2008; Rozali & Fitriani, 2024). Furthermore, whistleblowing also plays a role in fostering an organizational culture that upholds integrity and transparency (Zimmermann, 2025). This aligns with the global agenda under Sustainable Development Goal (SDG) 16.

However, the effectiveness of whistleblowing depends heavily on the behavior of the individual whistleblower (Lin, Li, Xu, & Ding, 2023; Prabowo, Cooper, Sriyana, & Syamsudin, 2017; Puni & Hilton, 2020). Consequently, previous research has extensively explored the factors influencing the intention to whistleblowing, such as attitudes, subjective norms, and perceived behavioral control within the framework of the theory of planned behavior. Previous research indicates that attitudes, subjective norms, and perceived behavioral control are the primary determinants in shaping the intention to blow the whistle (Wahyuni, Chariri, & Yuyetta, 2021; Zakaria, Omar, Rosnidah, Bustamana, & Hadiyati, 2020). More recent studies also confirm that these three constructs remain the primary determinants in shaping the intention to whistleblowing, with additional factors such as ethics, organizational climate, and social pressure (Horiguchi, Haniffa, & Hudaib, 2024; Mansor, Ariff, Hashim, & Ngah, 2021; Pangestuti & Atmini, 2025).

Most previous research has focused on the formation of intentions, while studies specifically examining the transformation of intentions into actual behavior are still relatively limited within the theory of planned behavior framework, particularly attitudes, subjective norms, and perceived behavioral control. This phenomenon is known as the intention–behavior gap, a condition in which an individual intends to perform an action but does not translate that intention into actual behavior. In the context of whistleblowing, this gap is particularly significant, as the success of a whistleblowing system depends not only on intention but also on an individual's courage to act. This limitation also suggests that the TPB alone may not fully explain the intention-behavior relationship in whistleblowing practices.

Previous studies have found inconsistent results regarding the relationship between intentions and actual actions taken to report violations. According to some studies, intention significantly predicts behavior (Arif & Sukarno, 2023; Aslam et al., 2023; Hennequin, 2020; Potipiroon & Wongpreedee, 2021). However, other studies have found that intention does not always lead to the reporting of violations (Defiantoro & Mayasari, 2024; Fahmi, Afrizal, & Wahyudi, 2021; Park & Blenkinsopp, 2009). This inconsistency suggests that the relationship between intention and behavior is not always direct and can be influenced by factors beyond an individual's cognition. Therefore, additional contextual variables must be included to explain when and why intention translates into actual behavior.

In social life, people who wish to report misconduct often face various challenges. These include social pressure, social risks, and potential conflict with group norms. Studies indicate that contextual factors, particularly social and cultural norms, are crucial in determining whether intentions will translate into actual behavior (Antoh, Sholihin, Sugiri, & Arifa, 2024; Latan, Chiappetta Jabbour, & Lopes de Sousa Jabbour, 2019; Zimmermann, 2025). This suggests that individualistic approaches such as TPB cannot fully account for whistleblowing behavior within real-world social contexts.

From a cultural perspective, local values play a significant role in shaping individual behavior. Culture functions not only as a value system but also as an informal social control mechanism that influences how individuals think and act (Hofstede, 2011). In Balinese society, local cultural values such as *Tri Kaya Parisudha* that is, right thinking (*manacika*), right speech (*wacika*), and right action (*kayika*) serve as ethical guidelines that emphasize integrity, honesty, and moral responsibility in every action. The internalization of the *Tri Kaya Parisudha* values fosters consistency between thoughts, words, and actions, so that people not only have the ethical intention to engage in whistleblowing but are also motivated to translate that intention into concrete behavior.

Furthermore, local culture can influence the strength of the relationship between the intention to blow the whistle and actual whistleblowing behavior. If the values held by the community support honesty and transparency, culture can strengthen that relationship in certain situations. However, in different situations, the cultural relationship can also become weaker if individuals prioritize social harmony over the disclosure of misconduct. This indicates that local culture functions not only as a direct influence but also as a moderator in the relationship between behavior and intent. Previous studies that integrate local culture as a factor influencing both intention and behavior as well as a moderating variable in the relationship between the two remain relatively limited. Most prior research has tended to focus on individual psychological variables and has not comprehensively incorporated cultural dimensions into models of whistleblowing behavior. This indicates a significant research gap that warrants further investigation.

Given this gap, this study proposes the development of a model of whistleblowing behavior in village governance by integrating local culture as a variable that influences whistleblowing intention and behavior, and as a variable that strengthens the relationship between intention and behavior. This study aims to develop a model of village governance based on whistleblowing and local culture, focusing on the relationship between whistleblowing intention, whistleblowing behavior, and the role of local culture in the context of villages in Bali. This study extends the theory of planned behavior Ajzen (1991) with an emphasis on exploring the gap between intention and behavior, which has not been extensively studied previously. This study limits its focus to individual behavior in reporting village fund irregularities and the local cultural interactions that moderate this process, thereby providing a new and relevant conceptual framework.

Theoretically, this study contributes to expanding the literature on whistleblowing behavior by incorporating a local cultural perspective to explain the differences between intention and behavior. Furthermore, this study helps develop a behavioral model that is more contextual and relevant to the characteristics of culture-based communities. The findings of this study are expected to assist village governments and stakeholders in establishing a whistleblowing system aligned with local cultural values. This whistleblowing system is expected to enhance oversight, transparency, and accountability in the management of village funds. In addition, this study contributes to the achievement of Sustainable Development Goal (SDG) 16 (peace, justice, and strong institutions) by strengthening community-based oversight systems that take local cultural contexts into account. Therefore, this study is not only academically relevant but also has practical benefits for building transparent, sustainable, and accountable village governance. Those with a strong understanding of local principles tend to be more sensitive to the moral and social consequences of whistleblowing within the context of culturally-based village governance.

2. Literature Review and Hypotheses Development

2.1 Theory of Planned Behavior in Whistleblowing

The Theory of Planned Behavior (TPB) explains that individual behavior is primarily determined by behavioral intention, which is influenced by attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). In the context of whistleblowing, intention represents an individual's willingness to report wrongdoing, while behavior refers to the actual act of reporting violations. Previous studies confirm that TPB is a robust framework for explaining whistleblowing intention (Wahyuni et al., 2021; Zakaria et al., 2020). However, TPB has been criticized for its limited ability to explain the transition from intention to behavior, particularly in complex social environments.

Furthermore, the limitation of TPB in explaining the intention–behavior linkage has encouraged scholars to incorporate contextual and situational variables into the model. In real-world settings, particularly in ethically sensitive actions such as whistleblowing, individuals often face external pressures, perceived risks, and social consequences that may hinder the translation of intention into actual behavior. Factors such as organizational climate, perceived protection mechanisms, and cultural values can either facilitate or inhibit this process. Therefore, relying solely on cognitive determinants within TPB may result in an incomplete understanding of whistleblowing behavior. Integrating contextual elements, such as local culture, becomes essential to capture the complexity of decision-making processes and to better explain how and when ethical intentions are transformed into real actions.

2.2 The Relationship between Intention and Behavior in Whistleblowing

The relationship between intention and behavior is central in behavioral research. Several studies have found that intention significantly predicts whistleblowing behavior (Arif & Sukarno, 2023; Potipiroon & Wongpreedee, 2021). However, other studies reveal inconsistent results, indicating that intention does not always lead to actual reporting behavior (Defiantoro & Mayasari, 2024; Fahmi et al., 2021). This inconsistency highlights the intention–behavior gap, indicating that additional contextual factors are needed to explain when intention translates into action. In whistleblowing, individuals may intend to report wrongdoing but hesitate due to fear of retaliation, lack of protection, or social pressure. Factors such as organizational support, ethical climate, and cultural norms can influence whether intention becomes actual behavior. Therefore, incorporating contextual variables, such as local culture, is essential to better explain the transformation of ethical intention into real action.

H_1: Whistleblowing intention has a positive effect on whistleblowing behavior

2.3 The Relationship between Local Culture and Whistleblowing Intentions

Local culture represents a system of values, norms, and beliefs that guide individual behavior within a community (Hofstede, 2011). Cultural values can influence ethical decision-making by shaping individuals' perceptions of right and wrong. In the context of whistleblowing, studies show that ethical environments and social norms influence individuals' willingness to report misconduct (Anokye, Simpson, Owusu, & Kwakye, 2026; Mansor et al., 2021; Pangestuti & Atmini, 2025). In Bali, the concept of *Tri Kaya Parisudha* reinforces ethical awareness, potentially increasing individuals' intention to engage in whistleblowing.

Furthermore, local culture acts as an informal control mechanism that reinforces the alignment between values and behavior. In Bali, the internalization of *Tri Kaya Parisudha* right thinking, speech, and action encourages individuals to act ethically and strengthens their willingness to report wrongdoing. This cultural influence fosters a sense of moral responsibility, making individuals more likely to develop the intention to engage in whistleblowing. Within TPB, subjective norms represent social expectations that shape behavioral intention. Local culture reflects collective norms and ethical expectations shared within a community. Therefore, individuals who strongly internalize local cultural values tend to perceive whistleblowing as an ethically appropriate action, which increases their intention to report misconduct.

H_2: Local culture has a positive effect on whistleblowing intention

2.4 The Relationship between Local Culture and Whistleblowing Behavior

Beyond intention, culture can directly influence behavior by functioning as an informal control mechanism. Cultural values encourage individuals to act in accordance with ethical norms even in situations involving social risks (Antoh et al., 2024; Latan et al., 2019). Cultural values not only shape ethical awareness but also create social pressure to behave consistently with moral principles. In collectivist communities such as Bali, individuals tend to align their actions with socially accepted ethical standards. Consequently, local culture may directly encourage whistleblowing behavior by reinforcing integrity, honesty, and social accountability in everyday governance practices. Individuals embedded in strong cultural values are more likely to engage in ethical behavior, including whistleblowing, despite potential challenges such as retaliation or social pressure. Furthermore, culture can reduce psychological barriers that often hinder individuals from acting on ethical concerns. When ethical values are collectively shared and socially reinforced, individuals tend to feel greater legitimacy and support in reporting misconduct. This social reinforcement can increase confidence and perceived moral responsibility, making individuals more willing to act despite potential risks. As a result, strong cultural environments not only guide behavior but also strengthen the likelihood that ethical actions, such as whistleblowing, are carried out in practice.

> *H_3:* Local culture has a positive effect on whistleblowing behavior

2.5 The Moderating Role of Local Culture on Whistleblowing Intention and Whistleblowing Behavior

The relationship between intention and behavior is often influenced by contextual factors. Local culture can act as a moderator, strengthening or weakening this relationship depending on the alignment between individual values and social norms. In culturally cohesive societies, shared values may reduce psychological barriers and encourage individuals to act consistently with their intentions. Therefore, local culture may strengthen the transformation of ethical intention into actual whistleblowing behavior. Furthermore, local culture determines the strength of the intention–behavior link. When values emphasize integrity and responsibility, individuals are more likely to act on their intentions. However, if social harmony is prioritized, intentions may be suppressed. Thus, culture can either strengthen or weaken the translation of intention into behavior. From the perspective of the Theory of Planned Behavior, intention does not always translate into actual behavior due to social pressure, fear of retaliation, or ethical dilemmas. In this context, local culture can strengthen the intention–behavior relationship by providing moral legitimacy and social reinforcement for ethical actions. In Bali, the values of *Tri Kaya Parisudha* encourage consistency between thoughts, speech, and actions, thereby reducing the intention–behavior gap in whistleblowing practices. Individuals who internalize these values are more likely to transform ethical intentions into actual reporting behavior (Antoh et al., 2024; Brody, Gupta, & Turner, 2021; Latan et al., 2019). Therefore, this study proposes that local culture functions as a contextual mechanism that strengthens the relationship between whistleblowing intention and actual whistleblowing behavior.

> *H_4:* Local culture strengthens the relationship between whistleblowing intention and whistleblowing behavior

3. Methodology

To enhance internal validity since the respondents come from a group sharing similar characteristics and responsibilities this study restricted the population to village government officials. This was done to avoid bias stemming from differing roles and functions in the management of village funds. A quantitative approach was used in this study to objectively measure the relationships between variables and ensure the generalizability of the results through Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis. This empirical quantitative approach allows researchers to operationalize variables in numerical form and analyze them using a structured model to test theories and hypotheses (Hair et al., 2021). In this study, descriptive statistical analysis was used to describe and interpret the data, while hypothesis testing was conducted using the PLS method with SmartPLS 3.2.9 software. The sampling technique employed was proportional stratified random sampling, a method that divides the population into several subpopulations (strata) to determine the research sample. The first step in the sample size calculation method used the Slovin formula, followed by the use of the proportional stratified random sampling technique. Consequently, the total sample size used in this study was 245 samples.

The sample size of 245 respondents was considered adequate for PLS-SEM analysis. PLS-SEM is appropriate for studies with relatively small to medium sample sizes and complex models involving moderating effects. In addition, the sample size exceeded the minimum requirement based on the 10-times rule, which recommends that the minimum sample should be at least ten times the largest number of structural paths directed at a particular construct. Since the maximum number of paths directed to an endogenous construct in this study was three, the minimum recommended sample size was 30 respondents. Therefore, the sample of 245 respondents was considered statistically sufficient to ensure the robustness and predictive accuracy of the model (Hair et al., 2021). A new instrument was developed and validated to measure local culture based on the *Tri Kaya Parisudha* (TKP) concept. For validation purposes, a Focus Group Discussion (FGD) involving academics and local cultural experts was conducted. The purpose of this initiative was to eliminate any potential ambiguity in the interpretation of the local cultural instrument. The validation process focused on assessing the relevance, clarity, and cultural appropriateness of each indicator representing the *Tri Kaya Parisudha* dimensions: *manacika* (correct thinking), *wacika* (correct speech), and *kayika* (correct action). Experts evaluated whether the instrument items accurately reflected Balinese cultural values in the context of reporting violations and village governance. Revisions were made based on expert input to improve wording clarity and contextual relevance before the pilot study, as shown Table 1.

Table 1. Validity consensus among experts

No	Construct Measure	Measurement Definition	Measurement Item
1	*Manacika*	Whistleblowing as an expression of sound judgment	1. My reporting of fraudulent activities stems from a mindset that prioritizes the value of truth (Lcc1) 2. I report fraud as an expression of sound reasoning (Lcc2)
2	*Wacika*	Whistleblowing as an expression of truthfulness	1. My reporting of fraudulent activities can be done by scolding, speaking harshly, or reprimanding those who violate the rules (Lcc3) 2. I report fraud by speaking the truth (Lcc4)
3	*Kayika*	Whistleblowing as an expression of integrity	1. My reporting of fraudulent activities is an act that reveals the truth (Lcc5) 2. I report fraud as an expression of doing what is right (Lcc6)

Table 1 shows pilot test of the questionnaire was conducted. A small, representative sample was tested to identify invalid or ambiguous items. The pilot test was administered to 32 village officials (in addition to the respondents in this study). The collected data were reviewed to determine the reliability and validity of each item.

Table 2. Results of the pilot study

Variables	Construct Validity		*CR*
	Code	*OL*	
Local culture (Lcc)	Lcc1	0.843	0.853
	Lcc2	0.701	
	Lcc3	0.743	
	Lcc4	0.811	
	Lcc5	0.811	
	Lcc6	0.814	

Whistleblowing intention (Whi)	Whi1	0.715	0.871
	Whi2	0.721	
	Whi3	0.718	
	Whi4	0.771	
	Whi5	0.782	
	Whi6	0.713	
Whistleblowing behavior (Whb)	Whb1	0.762	0.891
	Whb2	0.775	
	Whb3	0.748	
	Whb4	0.858	
	Whb5	0.821	

As shown in Table 2, all indicators met the criteria for construct validity with factor loadings above 0.70, as well as adequate reliability, as indicated by Cronbach's alpha values above 0.70. These results indicate that the instrument used is suitable for the main study, including for the measurement of local cultural variables. The indicators in Table 3 were measured using a five-point Likert scale.

Table 3. Description of variables, indicators, items, and sources

Variables **Operational Definitions**	**Items**	**Indicators**	**Sources**
Whistleblowing intention: The intention to whistleblowing is a psychological phenomenon characterized by a strong interest in whistleblowing behavior. The dimension used to measure the intention to whistleblowing is willingness.	Nws	1. Sense of responsibility to report fraud 2. Willingness to report fraud 3. Readiness to report fraud 4. Perception of professionalism when reporting fraud 5. Plan to report fraud 6. Intent to report fraud	(Hays, 2013; Rustiarini & Sunarsih, 2017)
Local culture: An ethical culture is a system of beliefs within an organization that is understood by its members as a set of guiding values, which they believe can be used to address ethical issues within the organization. The dimension used to measure ethical culture is the *Tri Kaya Parisudha* (TKP) concept, which consists of the three teachings of Susila: right thinking (*manacika*), right speech (*wacika*), and right action (*kayika*) as resource-based elements for enabling whistleblowing.	Lcc	1. Whistleblowing as an expression of sound judgment 2. Whistleblowing as an expression of truthfulness 3. Whistleblowing as an expression of integrity	FGD
Whistleblowing behavior: Whistleblowing behavior refers to the actual act of whistleblowing. The dimensions used to measure whistleblowing behavior include reporting through internal channels, external channels, and anonymously.	Whb	1. Reporting fraud to the organization's internal authorities 2. Reporting fraud to the organization's external authorities 3. Reporting fraud anonymously	(Nayır, Rehg, & Asa, 2018; Rustiarini & Sunarsih, 2017)

4. Results and Discussions

4.1 Research Finding

To create a profile of the study participants, data on the respondents' characteristics were collected. Table 4 provides an overview of this study based on the collected data.

Tabel 4. Research overview

Labeling		Number of respondents	%
Gender	Women	99	40.41
	Men	146	59.59
	Total	245	100.00
Age	20 – 30 years old	16	6.53
	31 – 40 years old	64	26.12
	41 – 50 years old	65	26.53
	51 – 60 years old	100	40.82
	Total	245	100.00
Education	High school	156	63.67
	Diploma	21	8.57
	Bachelor's and Master's degrees	68	27.76
	Total	245	100.00
Position	Village Secretary	105	41.34
	Head of Government Affairs	12	4.72
	Head of Social Welfare	2	0.79
	Head of Public Services	19	7.48
	Finance Officer	66	25.98
	Planning Officer	5	1.97
	Administrative and General Affairs Officer	34	13.39
	Village Head	2	0.79
	Total	245	100.00

Based on Table 4, the characteristics of the respondents show that the majority were male, totaling 146 people (59.59 percent), and female, totaling 99 people (40.41 percent). By age, the respondents were predominantly in the 51–60 age group, totaling 100 people (40.82 percent), followed by those aged 41–50 years (65 people, 26.53 percent), 31–40 years (64 people, 26.12 percent), and 20–30 years (16 people, 6.53 percent), indicating that most respondents have relatively substantial work experience. In terms of education, the majority of respondents held a high school diploma, totaling 156 people (63.67 percent), followed by 68 people (27.76 percent) with bachelor's or master's degrees, and 21 people (8.57 percent) with associate degrees, indicating a tendency toward decision-making based on practical experience. Based on position, the respondents were dominated by village secretaries, totaling 105 people (41.34 percent), followed by financial officers, totaling 66 people (25.98 percent), and other village officials such as heads of administration and general affairs, heads of service sections, and other positions in smaller proportions, indicating that the respondents play strategic roles in the management of village administration and finance.

Geographically, respondents were distributed across all regencies and cities in Bali in a proportional manner. The largest number of respondents came from Tabanan Regency, with 51 people (20.82 percent), and Buleleng Regency, with 50 people (20.41 percent), while the smallest number came from Denpasar City, with 10 people (4.08 percent). The remaining respondents were distributed across Karangasem (11.84 percent), Bangli (10.61 percent), Gianyar (10.20 percent), Klungkung (8.16 percent), Badung (7.35 percent), and Jembrana (6.53 percent). This distribution indicates that the research sample represents the regional proportions in a representative manner, thereby enabling a more comprehensive depiction of village governance conditions across various regions in Bali, as shown Figure 1.

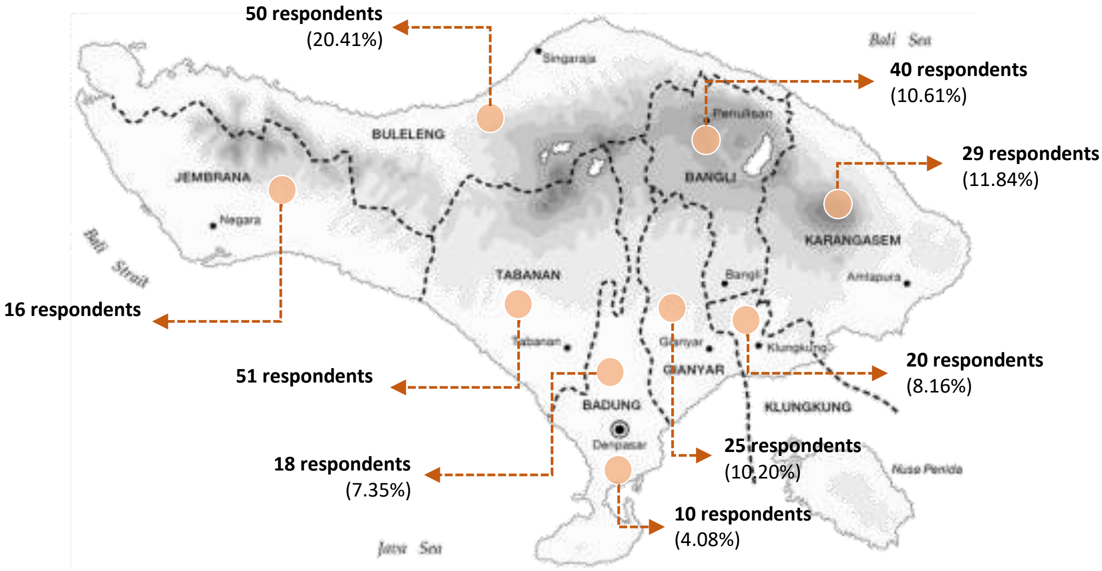

Figure 1. Respondents by district

External model analysis, including tests of convergent and discriminant validity, was conducted to ensure measurement appropriateness. If the reflective correlation coefficient exceeds 0.70, the reflective correlation is considered high. However, in the early stages of scale development, external loadings of 0.50–0.60 are still acceptable (Chin, Marcolin, & Newsted, 2003).

Table 5. Analysis of research instrument quality

Variables	**Construct Validity**		***CR***
	Code	***OL***	
Local Culture (Lcc)	Lcc1	0.943	0.973
	Lcc2	0.932	
	Lcc3	0.932	
	Lcc4	0.938	
	Lcc5	0.937	
	Lcc6	0.944	
Whistleblowing Intention (Whi)	Whi1	0.921	0.969
	Whi2	0.927	
	Whi3	0.933	
	Whi4	0.932	
	Whi5	0.934	
	Whi6	0.931	
Whistleblowing Behavior (Whb)	Whb1	0.867	0.900
	Whb2	0.853	
	Whb3	0.858	
	Whb4	0.739	
	Whb5	0.877	

The external loadings of the indicators were used to assess the convergent validity of each construct. Table 5 shows that all indicators met the criteria for convergent validity, as their external loadings exceeded 0.50, and these constructs also demonstrated adequate reliability, as their reliability coefficients exceeded 0.70. Tests were also conducted to ensure the measurement model was appropriate. Since all values were below the recommended threshold of 0.90, the HTMT analysis, shown in Table 6, confirmed discriminant validity.

Table 6. HTMT (Discriminant Validity)

Building	**Lcc**	**Whb**	**Whi**
Lcc	0.938		
Whb	0.288	0.840	
Whi	0.178	0.756	0.930

Note: Lcc – Local Culture; Whi – Whistleblowing Intention; Whb – Whistleblowing Behavior

Evaluating the model for the dependent latent construct in the PLS-based analysis, the coefficient of determination is 0.752, as shown in Table 7. This indicates that 75.2 percent of the variation in whistleblowing behavior is explained by the independent and moderating variables included in the model; other factors not included in this study account for the remaining 24.8 percent.

Table 7. Model Fit Test R-Squared (R^2)

Variable	**R-Squared**
Whistleblowing Behavior (Dependent Variable)	0.752

Next, to assess the predictive validity of the model, the Q-squared and R-squared values are used. The Q-squared value, calculated using the formula $1 - (1 - R^2)$ indicates how well the model and its estimated parameters can predict and explain the observed values. The Predictive Validity Q-squared (Q^2) value is presented here.

$$
\begin{aligned}
Q2 &= 1 - (1 - 0.752) \\
&= 1 - 0.248 \\
&= 0.752 \text{ (strong model)}
\end{aligned}
$$

The results of the calculations demonstrate the predictive power of the structural model, as the Q2 value of 0.752 is greater than 0. Good of fit (GoF) is a common validation metric for a model, calculated using the formula $\sqrt{(AVE \times R^2)}$. GoF values are divided into three levels, according to Tenenhaus, Vinzi, Chatelin, and Lauro (2005): high (0.36), moderate (0.25), and low (0.10). These values are presented here.

$$
\begin{aligned}
GoF &= \sqrt{[((0.879 + 0.865 + 0.706)/3) \text{ x } (0.752)]} \\
&= \sqrt{0.817 \text{ x } 0.752} \\
&= \sqrt{0.6144} \\
&= 0.784 \text{ (high GoF)} \qquad (1)
\end{aligned}
$$

With a GoF value of 0.784, the structural model demonstrates a high level of overall model fit. Hypothesis testing is the final stage of the analysis. Hypothesis testing was conducted based on path coefficients, t-statistics, p-values, and effect sizes (f^2), as presented in Table 8.

Table 8. Research hypothesis testing results

Effect	Path Coefficient	Stdev	t-*statistic*	P-*value*	F-Square	Decision
Whi → Whb	0.725	0.027	26.549	0.000	2.056	H_1 Accepted
Lcc → Whi	0.178	0.058	3.054	0.002	0.033	H_2 Accepted
Lcc → Whb	0.130	0.042	3.118	0.002	0.066	H_3 Accepted
Lcc x Whi → Whb	0.407	0.030	13.784	0.000	0.633	H_4 Accepted

Note: Lcc – Local Culture; Whi – Whistleblowing Intention; Whb – Whistleblowing Behavior

The findings indicate that local culture has a positive and significant effect on whistleblowing intention (β = 0.178; p = 0.002) and whistleblowing behavior (β = 0.130; p = 0.002), supporting H_2 and H_3. However, the effect sizes for these relationships are relatively small (f^2 = 0.033 and 0.066), indicating that although local culture contributes to shaping ethical intention and behavior, its direct influence remains limited. This suggests that whistleblowing behavior is influenced not only by cultural values but also by other contextual and organizational factors.

Furthermore, whistleblowing intention demonstrates a very strong and significant effect on whistleblowing behavior (β = 0.725; p = 0.000; f^2 = 2.056), supporting H_1. The large effect size indicates that intention is the most influential predictor of whistleblowing behavior within the model, consistent with the core assumption of the Theory of Planned Behavior that behavioral intention serves as the primary antecedent of actual behavior. The moderating effect of local culture on the relationship between whistleblowing intention and whistleblowing behavior is also positive and significant (β = 0.407; p = 0.000; f^2 = 0.633), supporting H_4. The moderate-to-large effect size suggests that local culture substantially strengthens the transformation of ethical intention into actual whistleblowing behavior. This finding highlights the important role of cultural values in reducing the intention–behavior gap and reinforcing ethical actions within the context of village governance.

4.2 Discussions

The first hypothesis states that local culture has a positive influence on the intention to blow the whistle. The results show a strong and significant relationship between local culture and the intention to blow the whistle. Therefore, the first hypothesis is accepted. These results confirm that people who are highly committed to local cultural principles tend to be more willing to report violations. In the context of Balinese society, the internalization of cultural values such as *Tri Kaya Parisudha* encourages individuals to align their thoughts, words, and actions with ethical principles, thereby fostering a moral intention to report violations. These results are consistent with the theory of planned behavior Ajzen (1991), which emphasizes the role of social norms and value systems in shaping behavioral intentions. Previous studies also support this finding, showing that social values and moral environments influence the willingness to report violations (Mansor et al., 2021; Wahyuni et al., 2021; Zakaria et al., 2020). Although culture contributes to the formation of intent, the small effect size suggests that culture is not the primary factor. Other factors, such as psychological or organizational factors, may also play a role in the willingness to report violations.

Furthermore, this finding implies that local culture operates as a foundational yet complementary driver of ethical intention rather than a dominant determinant. While cultural values such as *Tri Kaya Parisudha* provide a moral compass that encourages individuals to recognize the importance of reporting wrongdoing, the decision to actually form a strong intention is likely reinforced by additional factors such as perceived organizational support, protection mechanisms, and individual moral courage. In environments where formal whistleblowing systems are weak or perceived as risky, cultural values alone may not be sufficient to stimulate intention. This highlights the importance of integrating cultural reinforcement with institutional mechanisms, such as clear reporting channels and protection policies, to strengthen individuals' willingness to act.

The second hypothesis states that local culture has a positive influence on whistleblowing behavior, and the findings indicate a strong and significant relationship. The second hypothesis was ultimately accepted. The results show that cultural values shape intentions and influence how people report violations. This supports the idea that culture functions as an informal control mechanism that guides ethical behavior. Even in situations involving risk or social pressure, individuals who have internalized strong moral and cultural principles are more likely to act in accordance with those principles. These findings align with previous research showing that ethical and cultural environments can directly influence ethical behavior, including the reporting of violations (Antoh et al., 2024; Brody et al., 2021; Latan et al., 2019). Nevertheless, the small effect size suggests that the direct influence of culture on behavior is limited, reinforcing the importance of mediating or moderating mechanisms in explaining actual behavior.

Although local culture can directly encourage whistleblowing behavior, its role is more effective when supported by other reinforcing factors. In practice, individuals often face dilemmas such as fear of retaliation, social ostracism, or organizational barriers when deciding to report violations. In such situations, cultural values alone may not be sufficient to encourage actual behavior, despite their role in shaping ethical awareness (Horiguchi et al., 2024). This suggests that the influence of local culture on behavior is conditional and can be strengthened through the presence of mediating variables such as intention or moderating variables such as organizational support and reporting protection systems.

The third hypothesis was accepted because it demonstrated that the intention to blow the whistle influences whistleblowing behavior. The study revealed a strong and significant relationship. These results indicate that intention is a primary predictor of actual behavior. This aligns with the central tenet of the theory of planned behavior. Individuals with a strong desire to report violations are highly likely to do so. These findings are supported by previous studies highlighting the important role of intention in predicting behavior (Arif & Sukarno, 2023; Potipiroon & Wongpreedee, 2021). However, previous literature has also identified inconsistencies in this relationship, known as the intention-behavior gap (Fahmi et al., 2021; Hassan, Shiu, & Shaw, 2016). The strong effect found in this study suggests that under certain contextual conditions, such as supportive cultural values, this gap can be minimized.

When individuals feel that their environment supports ethical behavior through cultural alignment, social approval, and a sense of moral obligation they are more confident in translating their intentions into actual whistleblowing behavior. Conversely, in environments marked by fear, uncertainty, or a lack of protection, even strong intentions may fail to materialize into action. This highlights the crucial role of perceived behavioral control and situational support in the theory of planned behavior, which suggests that intentions alone are necessary but not always sufficient to drive behavior. From a practical perspective, this implies that organizations and village governance systems must not only focus on fostering ethical intentions but also on creating enabling conditions such as clear reporting mechanisms, guarantees of anonymity, and protection from retaliation to ensure that individuals feel empowered to act in accordance with their intentions.

The fourth hypothesis posits that local culture strengthens the relationship between the intention to report violations and the actual act of reporting. The results of the study indicate that this relationship is positive and significant. Therefore, this hypothesis is accepted. These findings suggest that local culture acts as a moderating variable, through a quasi-moderating mechanism, and enhances the translation of intention into action. Individuals with a strong intention to blow the whistle are more likely to act when supported by strong cultural values that emphasize honesty, integrity, and social responsibility. These findings align with the perspective that cultural norms function as informal social control mechanisms that influence not only intentions but also the actualization of behavior (Hofstede, 2011). This is further reinforced by previous studies highlighting the importance of contextual and cultural factors in fostering ethical behavior (Antoh et al., 2024; Latan et al., 2019).

Local culture not only provides a moral foundation but also serves as a catalytic force that activates ethical intentions into concrete actions. In contexts such as village governance, where social relations and communal values are deeply embedded, cultural norms can reduce psychological barriers such as fear of social sanctions or conflict. This implies that individuals are more confident in acting according to their intentions when they feel that their actions align with shared community values. From a practical standpoint, these findings are highly relevant to current governance issues, particularly regarding the management of village funds in Indonesia, where rates of misuse and corruption continue to rise. If people do not take into account the culture of the workplace, strengthening whistleblowing systems alone may not be enough. Therefore, integrating local cultural values into governance practices can enhance the effectiveness of whistleblowing mechanisms by encouraging individuals to act in accordance with their ethical convictions. This approach aligns with the broader goal of achieving Sustainable Development Goal 16, which emphasizes the importance of transparency, accountability, and strong institutions. Policymakers and village governments are encouraged to incorporate culturally rooted ethical values into training programs and governance systems to strengthen oversight and enhance public trust.

5. Conclusions

5.1 Conclusion

This study aims to examine the role of whistleblowing in strengthening village governance by integrating local cultural values within the framework of the theory of planned behavior. The findings indicate that whistleblowing intention has a strong and significant influence on whistleblowing behavior, confirming that intention is the primary determinant in predicting actual reporting actions. In addition, local culture has a positive effect on both whistleblowing intention and behavior, although its direct influence is relatively limited. More importantly, local culture plays a significant moderating role in strengthening the relationship between intention and behavior. This finding suggests that individuals who are embedded in strong cultural values, such as *Tri Kaya Parisudha*, are more likely to translate ethical intentions into actual whistleblowing actions. Therefore, this study highlights that the effectiveness of whistleblowing systems does not rely solely on individual intention but is also shaped by cultural context. Theoretically, this study contributes to the development of the theory of planned behavior by incorporating local culture as a contextual and moderating factor in explaining the intention–behavior relationship. Practically, the findings provide important insights for policymakers and village governments to integrate cultural values into governance systems to enhance transparency, accountability, and the effectiveness of whistleblowing mechanisms in supporting the achievement of Sustainable Development Goal 16.

5.2. Research Limitations

This study has several limitations. First, the sample is limited to village officials in Bali, which may restrict the generalizability of the findings to other regions with different cultural and governance contexts. Second, this study focuses only on three main variables whistleblowing intention, behavior, and local culture while other potentially relevant factors, such as organizational support, protection systems, and perceived risk, were not included in the model. In addition, the use of a quantitative approach based on self-reported questionnaires may introduce response bias, as the data rely on the honesty and subjective perceptions of respondents. These limitations indicate that the results should be interpreted cautiously and within the context of this study.

5.3 Suggestions and Directions for Future Research

Based on the findings and limitations, several suggestions can be proposed. Practically, policymakers and village governments are encouraged to strengthen whistleblowing systems by not only improving formal mechanisms, such as reporting channels and protection policies, but also by integrating local cultural values into governance practices. This approach can enhance individuals' confidence and willingness to report misconduct. Specifically, village governments can integrate *Tri Kaya Parisudha* values into governance systems through ethics training, whistleblowing awareness programs, and village codes of conduct emphasizing honesty, responsibility, and integrity. These cultural values can also be incorporated into internal control systems, leadership programs, and community-based oversight practices to strengthen ethical awareness and encourage misconduct reporting. In addition, collaboration with traditional leaders and customary institutions may enhance the legitimacy and acceptance of whistleblowing practices within village governance systems.

For policymakers and village leaders, these findings highlight the importance of developing culturally responsive governance policies that support transparency and accountability. Strengthening whistleblowing protection, improving transparent reporting systems, and promoting ethical leadership based on local cultural values may enhance public trust and support the achievement of SDG 16 through stronger and more accountable village governance. For future research, it is recommended to expand the study by including a broader and more diverse sample across different regions to improve generalizability. Researchers are also encouraged to incorporate additional variables, such as organizational climate, perceived protection, and ethical leadership, to provide a more comprehensive understanding of whistleblowing behavior. Furthermore, future studies may adopt mixed-method approaches by combining quantitative and qualitative methods to gain deeper insights into the psychological and social dynamics underlying the intention–behavior relationship.

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Author Contributions

GHSA contributed to the conceptualization of the study, methodology development, data analysis, and manuscript preparation. KKY contributed to data collection, literature review, and manuscript editing. NKR contributed to research supervision, theoretical development, and critical review of the manuscript. All authors have read and approved the final version of the manuscript.

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