The Effect of Ethical Leadership, Organizational Politics Perception, and Moral Courage on Internal Whistleblowing

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Abstract

This study examines the effect of ethical leadership on internal whistleblowing through organizational politics perception as a mediating variable. In addition, this study also investigates the role of moral courage as a moderating variable. This study was conducted at the local government in Tabalong Regency, South Kalimantan Province, Indonesia. The sample selection used the purposive sampling method, and a total of 267 valid responses were obtained as samples. The data were collected employing the questionnaire survey method. The data were then processed utilizing SEM-PLS through the SmartPLS 3.0 application. The study results found that ethical leadership had a direct or indirect positive effect on internal whistleblowing. Meanwhile, moral courage was not proven to moderate the negative relationship between organizational politics perception and internal whistleblowing. This study also uncovered that organizational politics perception had a negative effect on internal whistleblowing. Implications of the assessment of factors that can affect the implementation of internal whistleblowing can contribute to the development of science to the assessment and mitigation of social issues of fraud that occur in organizations,

Keywords: Ethical Leadership, Organizational Politics Perception, Moral Courage, Internal Whistleblowing

Abstrak

Penelitian ini menguji pengaruh kepemimpinan etis terhadap *whistleblowing internal* melalui persepsi politik organisasi sebagai variabel mediasi. Selain itu, penelitian ini juga menelaah peran keberanian moral sebagai variabel moderasi. Penelitian dilaksanakan di Pemerintah Daerah di Kabupaten Tabalong, Provinsi Kalimantan Selatan, Indonesia. Pemilihan sampel menggunakan metode *purposive sampling*, dan total 267 respon yang valid ditetapkan sebagai sampel. Data dikumpulkan dengan menggunakan metode survei kuesioner. Kemudian data tersebut diolah menggunakan SEM-PLS melalui aplikasi SmartPLS 3.0 ditemukan bahwa kepemimpinan etis memiliki efek positif langsung atau tidak langsung terhadap *internal whistleblowing*. Sementara itu, keberanian moral tidak terbukti memoderasi hubungan negatif antara persepsi politik organisasi dan *internal whistleblowing*. Penelitian ini juga mengungkap bahwa persepsi politik organisasi memiliki efek negatif terhadap *internal whistleblowing*. Implikasi pengkajian mengenai faktor-faktor yang dapat mempengaruhi pelaksanaan *internal*

whistleblowing dapat berkontribusi dalam pengembangan ilmu pengetahuan terhadap penilaian serta penanggulangan akan isu sosial kecurangan yang terjadi dalam organisasi.

Kata Kunci: Kepemimpinan Etis, Persepsi Politik Organisasi, Keberanian Moral, *Internal Whistleblowing*

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1. Introduction

Fraudulent cases in accounting have attracted public attention worldwide. For instance, fraud cases in the accounting field that still attract public awareness are Enron and WorldCom. The existence of these cases or scandals in the accounting field has led to whistleblowing actions to occur. One example of whistleblower action is Sherron Watkins and Cynthia Cooper's case, exposing its fraud and scandal [1]. Furthermore, Indonesia is one of the countries that has fraud cases. Based on ACFE Chapter Indonesia data in 2016, 67% of fraud cases were corruption, 31% were asset misappropriation cases, and 2% were financial statement fraud cases. According to Dianingsih and Pratolo [2], it is explained that the most sensitive and quite serious fraud faced in Indonesia is indeed corruption fraud. An example of a corruption fraud case in Indonesia is the corruption of the PDAM pipe installation project in Banjar Regency in 2016 worth IDR 4 billion [3]. In addition to corruption fraud cases, there are also cases of fraudulent financial statements. This action takes place not only in the private sector but also in the public sector. An organization's internal parties are often the ones who uncover fraud in the organization. An example of an internal whistleblowing case in the public sector is a complaint from an employee (whistleblower) manipulating SP2D official travel financing. From fraud cases in Indonesia, researchers and practitioners are interested in the existence of whistleblowing actions [4].

Indonesia's whistleblowing practice has aroused great public concern. Based on ACFE Chapter Indonesia 2016 data, the best and most effective fraud prevention is the whistleblower hotline mechanism, with a percentage of 20.6% of the total fraud prevention. Fraud cases revealed to the public are most likely due to whistleblowing actions, where the whistleblower believes that the actions taken by the fraud perpetrators can harm other parties. It is proven because there were cases of fraud exposed due to whistleblowing actions in Indonesia, namely the bribery case at Bank Indonesia carried out by Agus Condro [5]. Moreover, whistleblowers in the government sector can be either government employees or community members. A whistleblower desires to correct mistakes in an organization or institution because he believes that his actions will reduce the fraud impact committed by certain parties [6].

Several factors, such as ethical leadership, are needed to encourage whistleblowing actions in the government sector. This is because the role of leaders who behave ethically in a government institution has a part in forming public trust in the performance of the institution. Where social trust will grow from a belief born from the view that the actions of a person who is aware of an ethic will provide positive well-being, and refrain from differences, and hostile behavior [30]. An ethical leader realizes the importance of ethical behavior that must be applied in an organization. It is because, in its implementation, someone will place the priority of principles, norms, and standards in activities and run an organization efficiently[33].

Once again, an organization's or institution's ethical leadership can lead to whistleblowing. An ethical leader can be a model that can influence his employees and is proven to encourage whistleblowing [7] [8]. Employee perception of organizational politics also affects internal whistleblowing from the employee side. According to Gandz and Murray [9], organizational politics can be described as the behavior of individuals who are considered selfish

but still care about an organization. This action, however, may impair the internal whistleblowing system. Therefore, it takes a fair and trustworthy leader to reduce the acts of organizational politics [10]. Thus, it can be concluded that organizational politics perception can be used as a mediator between ethical leadership and internal whistleblowing [11]. In addition to ethical leaders and organizational politics, whistleblowing actions carried out by certain parties also require moral courage. Moral courage is the ability to face fear and stick to one principle [12]. When an organization has a high level of organizational politics, whistleblowers may be less inclined to come forward. In addition, individuals lacking moral courage may not care about their organization's survival [13]. If the individual is morally courageous, he will care about the organization. As a result, the presence of moral courage can act as a moderator of organizational politics perception of internal whistleblowing.

This research was conducted in Tabalong Regency, one of the regencies in South Kalimantan Province. Tabalong Regency was chosen by the researchers because there have not been many studies on whistleblowing in the Tabalong Regency Government. This study replicates the previous research conducted by Cheng et al [10] on the private sector in China. Besides, ACFE's (2020) data found more fraud cases in Indonesia than in China in the Asia-Pacific region. There were 36 cases of fraud in Indonesia, while there were 33 cases in China. Since China and Indonesia have several significant differences, there is a need for this research to be conducted in Indonesia since it can provide different results from previous studies. For this reason, this study aimed to determine the influence of ethical leadership either directly or indirectly on whistleblowing through organizational politics perception. In addition, the researchers want to prove that moral courage can strengthen the negative relationship between organizational politics perception and internal whistleblowing. Based on the findings of this study, the public sector can benefit from extending the discussion relating to prosocial behavior theory and planned behavior theory. This research is used to inform all parties interested in the sustainability of government agencies. It will greatly improve the internal whistleblowing system by increasing ethical leadership and moral courage in the future.

2. Theoretical Framework and Hypotheses Development

2.1. Prosocial Behavior Theory

As Brief and Motowidlo [14] explained, prosocial behavior theory describes how the behavior of organizational members is directed at individuals, groups, or organizations, where they interact and obey the organization's rules. They do it for the benefit of individuals, groups, or organizations. Prosocial behavior is not altruistic behavior, which means that it benefits not only others but also oneself. The benefit of prosocial behavior is that individuals feel valuable by helping others and do not feel guilty for doing unethical things. This is because they can help others by reducing or avoiding unethical behavior [14]. In addition, prosocial behavior is individual behavior that is carried out voluntarily and aims to have a beneficial impact on others [15]. According to Manafe [4], employees in the organization can act as a deterrent to violations. In this study, prosocial behavior theory explains why employees were motivated to report misconduct and how they were encouraged to do so.

2.2. Planned Behavior Theory

The planned behavior theory is a psychological theory that explains relationships and beliefs [16]. This theory aims to predict and understand the impact of behavioral intentions, identify strategies to change individual behavior, and describe how behavior is natural for humans. In this case, the rational behavior theory assumes that rational humans will use the available information.

They will then understand the impact of their behavior before deciding to act on it [17]. This study is related to the planned behavior theory on how individuals behave by considering the good and bad consequences.

2.3. Hypotheses Development
2.3.1. The Relationship between Ethical Leadership and Internal Whistleblowing

Whistleblowing is the disclosure of fraud occurring in an institution or company by its employees. One of the impetus that motivates employees to take whistleblowing action is an ethical leader [18]. Concerning this, Ren and Chadee [19]revealed a positive relationship between job satisfaction and ethical leadership. Ethical leaders or having high ethics can help employees in reducing the occurrence of fraud in the organization. Besides, corporate ethical culture serves as an informal organizational system that can determine its members' moral behavior. Therefore, cultivating an ethical culture throughout the company is a way for leaders to encourage positive reporting.[20].

Zhu et al [7] found that ethical leadership was positively related to employee morale, meaning that ethical leadership is a role model for employees. Research conducted by Cheng et al [10] uncovered that ethical leadership could be used as a moral example for subordinates, both for middle-level managers and staff because ethical leadership can encourage internal whistleblowing mechanisms. In line with the prosocial behavior theory, ethical leaders will think about the organization's welfare by encouraging employees to reduce fraud through a whistleblowing mechanism. Similarly, the planned behavior theory explains how ethical leaders think about how policy or decision-making affects internal whistleblowing. Based on the description above, the first hypothesis was formulated as follows:

H₁: Ethical leadership has a positive influence on internal whistleblowing.

2.3.2. The Relationship between Ethical Leadership and Organizational Politics Perception

Ethical leadership can be an obstacle to the occurrence of politics in organizations. If a leader leads an organization with high ethics, the perception of organizational politics (POP) can be avoided or minimized. Park et al [21] found that the ethical actions of individuals who seek to address wrongdoing may conflict with social norms related to reporting and whistleblowing Miller et al [22] found that the intention of employees in the private sector to change workplaces was weaker in dealing with organizational politics than employees in the public sector. It illustrates that organizational politics within the public sector makes employees unable to hold on to a job. Leaders with high ethics will reduce the perception of organizational politics, so that the intention of employees to move will be reduced. According to Hall et al [23], politics behavior is considered negative because it can hinder rational decision-making. Rational decision-making is one thing that describes the behavior of ethical leaders. This is in line with the prosocial behavior theory, which describes how ethical leaders seek to make their organizations more successful. However, the perception of organizational politics by employees can make this less sustainable. According to the planned behavior theory, ethical leaders will consider their behaviors in the future, since an organization's perception of organizational politics can create injustices. Based on the description above, the second hypothesis was put forward as follows:

H₂: Ethical leadership has a negative effect on employees' organizational politics perception

2.3.3. The Relationship between Perception of Organizational Politics (POP) and Internal Whistleblowing

Organizational politics perception can be carried out by superiors or employees, but organizational politics negatively stigma some employees. Organizational politics perception also refers to an individual's subjective evaluation of the observed situation as politics, which indicates that the behavior is considered selfish or only for one's benefit [9]. In addition, a high perception of organizational politics can hinder employees' intentions to become whistleblowers. It is due to the organization not providing support to them. Poon [24] exhibited that politics is considered to have an adverse effect if the level of employee control is low. In a work environment, employees who have a low level of control will experience more work pressure and have a greater intention to leave work than employees with a high level of control. In Cheng et al.'s research [10], the perception of Organizational Politics has an important influence on internal whistleblowing behavior in an organization. Internal whistleblowing can avoid the perception of Organizational Politics in an organization. According to the point of view of prosocial behavior theory, an employee wants to provide benefits to the organization. If the level of Perception of Organizational Politics is high in the organization, it can be minimized by the presence of whistleblowing. Meanwhile, according to the theory of planned behavior, a person plans his behavior to avoid the Perception of Organizational Politics which can inhibit whistleblowing. Based on the description above, the third hypothesis was proposed as follows:

H₃: Organizational politics perception negatively affects internal whistleblowing.

2.3.4. The Relationship between Moral Courage and Whistleblowing Internal

Moral courage is the courage to report any act of fraud or violations within an organization. May et al [25] explained that moral courage would increase the likelihood of whistleblowers. In other words, the higher the level of employee courage, the smoother the whistleblowing mechanism in an organization. In their research, Hannah et al [26] stated that authentic leadership positively affected moral courage. It means that effective leadership will provide support for employees to report fraud or violations in an organization. Thus, with moral courage, the internal whistleblowing mechanism in the organization will be effective. Rakhmat and Fadhilah [27] concluded that moral courage positively affected the effectiveness of internal audits. It can be interpreted that moral courage, in this case, influences internal whistleblowing because it dares to reveal how fraud occurs in an organization. This has a positive influence on the effectiveness of internal audits in an organization. Prosocial behavior theory states that individuals or employees report fraud or violations to improve the welfare of the organization in the future. Meanwhile, in the planned behavior theory, an individual plans how his behavior will impact the organization. One of them is doing internal whistleblowing in his organization and reporting fraud or violations with high moral courage. Based on the description above, the fourth hypothesis was formulated as follows: **H₄: Moral courage has a positive effect on internal whistleblowing.**

2.3.5. Moderation Effect of Moral Courage between Perception of Organizational Politics (POP) and Internal Whistleblowing

The moral courage of a reporter can help an organization when fraud occurs and the reporter dares to report it. An employee's moral courage can assist leaders in taking action against fraudulent behavior in an organization. One of the causes of fraud is the perception of organizational politics among employees [26]. Moral courage is when employees know whether they intend to report fraud in an organization [10]. Fraud can also be defined as the existence of politics between employees in the organization. Based on the description above, the fifth hypothesis was proposed as follows:

H5: Moral courage moderates the negative correlation between employees' organizational politics perception and internal whistleblowing.

2.3.6. The Relationship between Ethical Leadership and Internal Whistleblowing through Organizational Politics Perception

In every workplace, there must be a politics organization, and employees view such behavior positively or negatively. The study also showed that management involvement becomes an emotion or problem-focused employee shifter when organizational politics is defined as a challenger or obstacle. Zhang et al [20] stated that the existence of an ethical culture encourages managers to urge whistleblowing. Whistleblowing is associated with ethical leadership by making employees dare to report fraud in an organization to make the organization's situation more positive and reduce the occurrence of organizational politics perception. The perception of organizational politics in an organization can mediate the relationship between ethical leadership and internal whistleblowing. If the organizational politics perception is high, it can lead to many acts of fraud. Therefore, it takes an ethical leader to follow up on the fraud or violation. Based on the description above, the sixth hypothesis was put forward as follows:

H6: Perception of organizational politics mediates the effect of ethical leadership on internal whistleblowing.

3. Research Method

The population in this study was the local government located in Tabalong Regency, South Kalimantan Province, Indonesia. The selection of samples employed a purposive sampling method, namely upper-level employees, middle-level employees, lower-level employees who have worked at least two years in the Tabalong Regency Government. The type of data used in this study was primary data. Data collection techniques utilized survey methods by distributing questionnaires. This study succeeded in collecting 270 respondents from employees in the local government of Tabalong Regency, South Kalimantan Province, Indonesia.

The research instruments for all variables, namely internal whistleblowing (four indicators), ethical leadership (ten indicators), organizational politics perception (nine indicators), and moral courage (four indicators), were adopted [10]. In addition, the measurement of all variables used a Likert scale of 1 to 5, ranging from 1 = strongly disagree; 2= disagree; 3= neutral; 4= agree; 5= strongly agree.

4. Results and Discussion
4.1. Descriptive Statistics

Based on Table 3, the mean values of ethical leadership (EL), moral courage (MC), and internal whistleblowing (WI) variables were 3.79, 3.64, and 3.49. It indicates that the implementation of ethical leadership, moral courage, and internal whistleblowing in local governments in the Tabalong Regency was relatively high. Meanwhile, the perception of organizational politics (POP) variable had a mean value of 2.93. It reflects that the perception of organizational politics (POP) in the local government Tabalong was low relative [32].

Table 3. Descriptive Analysis of Variable

Items	EL	POP	MC	WI
Mean	3.79	2.93	3.49	3.64
Median	4.00	4.00	3.00	4.00
Standard Deviation	0.96	0.88	0.86	0.88
Minimum	2.00	2.00	2.00	2.00
Maximum	5.00	5.00	5.00	5.00

4.2. Results of Hypotheses Tests

The hypothesis testing results can be seen in Tables 8 and 9. The path analysis results show that (Table 8) H_1, H_2, H_3, H_4, and H_6 (Table 9) were supported with a significance value below 0.05. Meanwhile, H_5 was not supported (Table 8).

Table 8. Hypothesis Testing Results from The Direct Effect

Hypotheses	Hypo.	Coef.	T Statistics	P-Values	Supported
EL-> WI	**H₁**	0.224	2.694	**0.00***	**Yes**
EL-> POP	**H₂**	-0.890	75.198	**0.000***	**Yes**
POP -> WI	**H₃**	-0.283	2.441	**0.015**	**Yes**
MC -> WI	**H₄**	0.320	4.140	**0.000 ***	**Yes**
Moderate Effect POP.MC -> WI	**H₅**	0.068	0.894	**0.372**	**No**

EL= *Ethical Leadership*; MC= *Moral Courage*; POP= *Perception of Organizational Politics*; WI= *Whistleblowing Internal* *significant at alpha 0.05 (highly significant)

Table 9. Hypothesis Testing Results from The Direct Effect

Hypotheses	Hypo.	Coef.	T Statistics	P-Values	Supported
E ->POP -> WI	**H₆**	0.252	2.444	**0.015**	Yes

EL= *Ethical Leadership*; MC= *Moral Courage*; POP= *Perception of Organizational Politics*; WI= *Internal Whistleblowing* *significant at alpha 0.05 (highly significant)

4.3. Discussion

4.3.1. Ethical Leadership on Internal Whistleblowing

The results of testing for the ethical leadership variable showed that ethical leadership had a direct and significant positive effect on internal whistleblowing. Ren and Chadee [19] found that ethical leadership had a positive relationship with job satisfaction, meaning that if there is an ethical leader, it can help employees reduce fraud; thus, employees will feel at home and satisfied working in an organization. Based on the prosocial behavior theory, an ethical leader thinks about the organization's welfare for the future by minimizing fraud or violations through the whistleblowing system. This is also in line with research conducted by Bargsted et al [37] that a leader who behaves ethically will have a beneficial impact on the social environment in his institution. A good social environment can affect the relationship between employee morale, where if an individual has high morale, they are more likely to disclose fraud, which can severely damage the organization [7]. In contrast, the planned behavior theory is how ethical leaders think about making policies or decisions to improve their organization by supporting an internal whistleblowing system. This research aligns with previous research by Cheng et al [10] that ethical leadership positively influenced internal whistleblowing. It suggests that the more ethical the leader in an organization, the better the internal whistleblowing mechanism will work. In addition, the descriptive statistical analysis revealed that the mean respondents' responses to ethical leadership and internal whistleblowing at the local government of Tabalong Regency were quite high at 3.79 and 3.64. It denotes that descriptive statistics regarding ethical leadership and internal whistleblowing followed hypothesis 1, stating that the more ethical an organization's leaders are, the better the implementation of internal whistleblowing.

4.3.2. Ethical Leadership on Perception of Organizational Politics (POP)

The results of testing for variables of ethical leadership revealed that ethical leadership had a significant negative effect on organizational politics perceptions. This study's results align with previous research, namely by Hall et al [23] and Cheng et al [10], stating the negative influence of ethical leadership on POP. It indicates that the more ethical an organization's leader is, the lower the perception of organizational politics among employees. According to Cao & Zhou [38], POP is formed from the awareness of self-interest, which is either personal or collective. Individuals who belong to organizations without ethically acting leaders don't have the opportunity to apply norms, values, and ethics to their activities. Thus causing individuals to be directionless in their activities and choose to build their own rules and try to maintain them [41]. This study's results also reinforce the prosocial behavior theory, namely how ethical leaders in leading organizations aim to prosper the organization. However, the presence of POP in an organization can undermine its sustainability. Planned behavior theory describes how ethical leaders think about their behavior in the future for the success of their organization; POP presence can create a sense of injustice among employees. As a result, the ethical leader may not be able to achieve the goals he has set for the organization.

Moreover, the descriptive statistical analysis found that the mean response of respondents to ethical leadership in the local government of Tabalong Regency was relatively high at 3.76. In contrast, the mean value of organizational politics perception was relatively low at 2.93. It shows that descriptive statistics on ethical leadership and organizational politics perception supported hypothesis 2 that the more ethical organizational leaders are, the lower the perception of organizational politics in employees.

4.3.3. Perception of Organizational Politics (POP) on Internal Whistleblowing

The results of testing for the variable perception of organizational politics (POP) showed that POP had a significant negative effect on internal whistleblowing. Stress levels and a high intention to stop working make it difficult for employees to report acts within an organization, and internally whistleblowing in an organization is not working. According to Chinelato et al [32] employees who place a high priority on their interests can lead to feelings of frustration and anger, which consume time and energy and hinder productivity. So that can adversely affect a person's desire to care about whistleblowing. This study's results are consistent with Cheng et al [10] and Poon [24], who found that organizational politics hindered internal whistleblowing. The less perception of organizational politics among employees, the better the internal whistleblowing mechanism will work. The descriptive statistical analysis also showed that the mean respondent's response to organizational politics perception in the local government of Tabalong Regency was relatively low at 2.93. Meanwhile, the average score for internal whistleblowing was relatively high (3.76). This means that descriptive statistics regarding organizational politics and internal whistleblowing follow hypothesis 3 that the lower the perception of organizational politics among employees, the better the internal whistleblowing mechanism.

4.3.4. Moral Courage on Internal Whistleblowing

Refers to Osswald et al [35] Moral courage is a high-meaning prosocial behavior because it involves stating the existence of injustice and expressing acts that violate ethics or norms. The results of testing for the moral courage variable indicated that moral courage had a significant positive effect on internal whistleblowing. Hannah et al [12] asserted that leadership could provide support for employees with the moral courage to report fraud or violations. Moral courage in an organization can also help when fraud occurs in the organization. This study's results agree with those of May et al [25] and Anita and Abdillah [29], which found that individuals with moral

courage are more likely to disclose internal information. Moreover, this study's results align with the pro-social behavior theory that employees are willing to become whistleblowers for their organization's welfare in the future. In the planned behavior theory, a person has a plan and considers his behavior's effect on improving the organization by reporting fraud. The descriptive statistical analysis showed that the mean respondent's response to moral courage in the local government of Tabalong Regency was quite high, namely 3.49. Besides, the mean score for internal whistleblowing was quite high (3.76). It implies that descriptive statistics regarding moral courage and internal whistleblowing supported hypothesis 4, stating that the better the level of moral courage of an employee, the better the internal whistleblowing mechanism.

4.3.5. Moral Courage Moderates the Relationship between Perception of Organizational Politics (POP) and Internal Whistleblowing.

The results of testing for the moderating effect showed that the moral courage variable could not strengthen the negative relationship between perception of organizational politics (POP) and internal whistleblowing. To research by Osswald et al [35] prior to acting with moral courage, employees and leaders must be responsible and competent in their actions. This is because moral courage occurs quickly and is often dangerous if not carefully designed. Therefore, a person will repeatedly think about expressing their moral courage to inform others about a fraud scandal or to be a whistleblower. Sekerka and Bagozzi [13] found that employees and leaders work together to minimize fraud by utilizing their moral courage. The current researchers assume that in the Tabalong Regency government, moral courage did not moderate the negative relationship between POP and internal whistleblowing. In other words, moral courage did not affect the relationship between POP and internal whistleblowing because it is likely that POP would also have a negative effect on internal whistleblowing. This study is not in line with previous research, namely Cheng et al [10], elucidating a moderating effect of moral courage that could strengthen the negative relationship between POP and internal whistleblowing.

4.3.6. Perception of Organizational Politics (POP) Mediates the Relationship between Ethical Leadership and Internal Whistleblowing.

The results of conducting a test for the mediating effect of the relationship between ethical leadership and internal whistleblowing found that ethical leadership indirectly affected whistleblowing internally through perceptions of organizational politics (POP). An ethical leader reduces the perception of organizational politics so that the mechanism of internal whistleblowing can work properly in an organization. Align to Bargsted et al [33] the ethical leadership that runs the organization will form a productive work culture through norms and the application of appropriate regulations. This will allow every individual to be able to contribute equally to their institution and reduce the POP that occurs [32]. The study's results follow Cheng et al [10], who uncovered that POP could mediate between ethical leadership and internal whistleblowing. Further, the descriptive statistical analysis disclosed that the mean response of respondents to ethical leadership and internal whistleblowing at the local government of Tabalong Regency was quite high. On the other hand, the mean value of organizational politics perception was quite low. It shows that descriptive statistics regarding ethical leadership, organizational politics perception, and internal whistleblowing supported hypothesis 6.

5. Conclusion and Practical Implications

This study aims to examine the factors influencing internal whistleblowing empirically. The influencing factors consisted of ethical leadership, organizational politics as a mediating variable, and moral courage as a moderating variable. Based on the research results conducted in the

Tabalong Regency government, there were 28 government agencies. The study results found that ethical leadership had a direct or indirect positive effect on internal whistleblowing. Meanwhile, moral courage was not able to moderate the negative relationship between organizational politics perception and internal whistleblowing. This study also uncovered that organizational politics perception had a negative effect on internal whistleblowing. Its results contribute to knowledge by expanding the discussion of prosocial behavior theory and planned behavior theory in the public sector. This research can be used as input for all parties interested in the sustainability of government agencies. As a result, the agency's perception of organizational politics will be minimized in the future by enhancing ethical leadership and moral courage.

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