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**RELIGIOUS ORIENTATION AND WHISTLEBLOWING INTENTION:
UNPACKING THE MOTIVATIONAL ROLE OF PUBLIC SERVICE
MOTIVATION**

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Abstract

This study investigates how intrinsic and extrinsic religious orientations influence external whistleblowing intention among professional accountants and examines the mediating role of public service motivation (PSM). Drawing on Self-Determination Theory (SDT), the study proposes that religious orientation affects ethical behavior not directly, but through its impact on autonomous, value-driven motivation. Using a cross-sectional survey of 359 accountants in Indonesia, the study tested a structural model linking religious orientations, PSM, and whistleblowing intention. The results indicate that intrinsic and extrinsic religious orientations do not directly affect whistleblowing intention. Instead, intrinsic orientation strengthens PSM, extrinsic orientation weakens it, and higher PSM increases external whistleblowing intention, mediating both relationships. The study contributes theoretically by integrating SDT with whistleblowing research and demonstrating the central role of autonomous motivation in shaping ethical reporting behavior. The findings highlight the importance of public-service-oriented values in strengthening moral courage and societal commitment.

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INTRODUCTION

In the wake of the Evergrande scandal—estimated to involve nearly US\$78 billion in accounting fraud – Chinese authorities have launched a formal investigation into the role of PricewaterhouseCoopers (PwC) and several of its former auditors. The case, which some commentators argue surpasses the symbolic weight of the Enron collapse, has once again drawn global attention to organizational misconduct and the persistent vulnerabilities within corporate accountability systems. Fraud, environmental violations, misconduct, sexual harassment, and corruption continue to inflict substantial harm on individuals, organizations, and society, despite extensive internal controls, external reporting mechanisms, and regulatory frameworks designed to prevent such abuses. Within this landscape, whistleblowing – often referred to as *public interest disclosure* – stands out as one of the most effective mechanisms for detecting wrongdoing and preserving public trust (ACFE, 2016). Indeed, organizations depend on whistleblowers. The fact that prominent whistleblowers in major scandals – such as Sherron Watkins (Enron), Coleen Rowley (FBI), and Cynthia Cooper (WorldCom) – were accounting professionals underscores the profession’s critical role in safeguarding the public interest (IFAC, 2012).

Accounting and auditing functions lie at the core of external accountability, shaping organizational legitimacy and influencing assessments of public value across government, commercial, and nonprofit entities. Public value, as Benington (2009) asserts, extends beyond economic outputs to include ecological, political, social, and cultural dimensions that enhance the broader public sphere. Yet, research at the intersection of accounting, public interest, and whistleblowing remains limited and fragmented. Although whistleblowing has long been conceptualized either as an act of organizational dissent (Dungan et al., 2015) or as the discretionary disclosure of significant wrongdoing in the public interest (Keenan, 2002), its underlying psychological processes – and the dispositional attributes that motivate individuals to report—have not received sufficient theoretical integration (Andon et al., 2018; Culiberg & Mihelič, 2017). This gap is especially salient for accounting professionals because external whistleblowing often entails substantial personal and professional risks (Miceli et al., 2008; Park & Lewis, 2018). In particular, prior research has not clearly explained how intrinsic versus extrinsic religious orientations translate into willingness to engage in high-risk ethical voice, nor has it adequately examined whether PSM – a well-established predictor of prosocial, public-interest behavior (Perry, 1996; Perry & Wise, 1990) – functions as the motivational pathway that converts personal value systems into whistleblowing intention. To address this absence, the present study draws on SDT (Deci & Ryan, 2000) to position PSM as the key mechanism through which religious orientation shapes external whistleblowing intention among professional accountants. Clarifying this mechanism is theoretically important because it advances whistleblowing research beyond descriptive associations toward an integrated motivational explanation; it is practically important because it informs organizational and professional efforts to strengthen public-interest reporting in roles explicitly tasked with safeguarding the public interest (IFAC, 2012).

Conventional whistleblowing models depict a four-stage decision pathway: observing misconduct, evaluating its severity, forming the intention to report, and choosing whether to disclose through internal or external channels (Dozier & Miceli, 1985; Gundlach et al., 2003). Reporting externally – whether to regulators, law enforcement, or the media – often occurs when internal procedures are ineffective or

perceived as unsafe (Miceli et al., 2008; Rehg et al., 2008). However, whistleblowers commonly face significant personal and professional risks, including organizational retaliation, reputational damage, and psychological strain (Park & Lewis, 2018; Yang & Xu, 2020). These costs highlight the need to understand deeper motivational mechanisms that compel individuals – particularly accounting professionals entrusted with the public interest – to report misconduct despite potential adversity.

This study focuses on two dispositional factors that may shape whistleblowing intention: religious orientation and public service motivation (PSM). Religion influences how individuals construct moral meaning, derive ethical standards, and interpret behavioral obligations (de Blot, 2011). Consistent with Allport & Ross (1967), religious orientation is commonly distinguished as intrinsic – where religion is internalized as a core, lived value – and extrinsic – where religion is used instrumentally for social, emotional, or status-related benefits. Extensive evidence shows that intrinsic religious orientation predicts positive psychological outcomes, including lower distress, higher life satisfaction, emotional intelligence, and prosocial tendencies (Lewis et al., 2005; Liu, 2010; Salsman et al., 2005). By contrast, extrinsic orientation is associated with anxiety, prejudice, and other less adaptive dispositions (van Camp et al., 2016; Vitell, 2009). These distinctions suggest that religious orientation may meaningfully shape ethical judgment and concern for the public interest, potentially influencing an individual's willingness to engage in whistleblowing.

Although prior research indicates that religiosity (or religiously grounded values) may strengthen public-oriented motives, much of this evidence comes from public administration and prosocial behavior domains, where religion is examined as an antecedent of PSM rather than embedded in an integrated whistleblowing model (Ongaro & Tantardini, 2024). In parallel, a growing body of work shows that PSM predicts ethical behavioral intentions, including willingness to report ethical problems – an action closely related to whistleblowing (Meyer-Sahling et al., 2019). Yet, these two streams are rarely connected to test whether PSM serves as the mechanism through which religiosity or religious orientation translates into whistleblowing intention. This omission is consequential because empirical evidence on religiosity–whistleblowing is mixed: some studies report positive associations with external whistleblowing intention (Mansor et al., 2022), whereas other evidence suggests that effects may differ across outcomes (e.g., intention versus actual behavior) and depend on contextual or psychological conditions (Ul-Haq et al., 2025). Together, these patterns imply that a simple direct religiosity to whistleblowing link may be incomplete. Drawing on Self-Determination Theory, we therefore examine PSM as the mediating pathway through which intrinsic and extrinsic religious orientations influence external whistleblowing intention among professional accountants.

At the same time, public service motivation – defined as the predisposition to serve the public good and respond to motives rooted in public institutions (Perry & Wise, 1990) – has emerged as a critical determinant of prosocial behavior in public and quasi-public contexts. PSM encompasses cognitive motives (commitment to public policy), normative motives (public values and civic duty), and affective motives (compassion and self-sacrifice) (Kim et al., 2013; Perry, 1996). Research consistently demonstrates that individuals with higher PSM exhibit stronger organizational commitment, job satisfaction, and civic engagement (Perry et al., 2010; Shim et al., 2017; Vandenabeele, 2008), and are more likely to report wrongdoing to protect societal welfare (Dungan et al., 2019; Potipiroon, 2024; Potipiroon & Wongpreedee, 2021).

However, what remains underexplored is how religious orientation translates into whistleblowing intention, and whether PSM serves as the motivational pathway linking the two. Recent studies indicate that religiosity and religious orientation are positively associated with PSM (Barrett et al., 2005; Houston & Freeman, 2024; Ongaro & Tantardini, 2024), suggesting that religiously motivated individuals may internalize moral obligations toward the collective good. Yet, the mechanisms through which these orientations manifest in concrete prosocial actions – such as whistleblowing – are not theoretically integrated or empirically established. As Ashkanasy (2016) notes, the absence of a unifying theoretical framework has hindered the cumulative development of research on religion's influence in organizational behavior.

To address this gap, the present study employs Self-Determination Theory (SDT) (Deci & Ryan, 2000, 2012) as the overarching theoretical lens. SDT posits that all individuals possess three basic psychological needs – autonomy, competence, and relatedness – the fulfillment of which fosters autonomous motivation, vitality, and socially integrated behavior (Vansteenkiste et al., 2010). Religious orientation and PSM can both be understood as motivational systems that contribute to satisfying these needs: intrinsic religious orientation supports internal coherence and meaning (autonomy), while PSM fosters moral efficacy (competence) and social connectedness to the broader community (relatedness). From this perspective, intrinsic religious orientation is likely to enhance PSM, thereby increasing one's intention to report wrongdoing, whereas extrinsic orientation may fail to support – or may even undermine – the motivational foundations necessary for whistleblowing.

Methodologically, prior whistleblowing studies have relied heavily on experimental vignette designs, raising concerns about ecological validity (Dungan et al., 2019). This study addresses such limitations by surveying professional accountants – a population with direct responsibility for public trust and financial integrity. By integrating SDT with religious orientation and PSM, the study seeks to illuminate the psychological mechanisms that drive whistleblowing in contexts where the stakes for public interest are exceptionally high.

Accordingly, this research examines (1) whether intrinsic and extrinsic religious orientations influence whistleblowing intention, (2) whether PSM mediates these relationships, and (3) how these dynamics operate among accounting professionals who play a critical role in public accountability. Based on the theoretical foundations and prior empirical evidence, the study proposes the following hypotheses:

H1: Intrinsic religious orientation is positively associated with whistleblowing intention.

H2: Extrinsic religious orientation is negatively associated with whistleblowing intention.

H3: Public service motivation mediates the relationship between religious orientation and whistleblowing intention, for both internal and external reporting channels.

METHOD

This study employed a cross-sectional survey design as an appropriate and efficient approach for testing the hypothesized relationships among latent constructs at a single point in time. This study examines the effect of religious orientation on whistleblowing intention, with public service motivation (PSM) as a mediating variable. Quantitative survey research enables the measurement of magnitude and frequency of behavioral tendencies through statistical analysis, with reliable measurement instruments playing a

critical role (Cooper & Schindler, 2014). Data were collected once at a single point in time (“one-shot” study) and analyzed at the individual level.

The population consisted of public accountants in Indonesia, and the sample represented a subset of this population. Following (Hair et al., 2019), the minimum required sample size was five to ten times the number of indicators; with 22 items in the questionnaire, at least 220 respondents were needed. Data were collected over approximately six weeks (about 42 days), from 09 September to 20 October 2025, using a self-administered online questionnaire distributed via Google Forms. The instrument used closed-ended questions and included an experimental component related to financial incentives. To reduce common method bias, respondent anonymity was assured (Podsakoff et al., 2003), and the academic purpose was not fully disclosed to avoid hypothetical assumptions (Brannick et al., 2010).

The questionnaire consisted of demographic items and measurement indicators for financial incentives, whistleblowing intention, PSM, religious orientation, and ethical climate, all measured with a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). As the original scales were in English, a back-translation procedure (Brislin, 1970) ensured linguistic and conceptual accuracy. PSM was measured using five adapted items from Perry (1996); religious orientation was measured using the Allport & Ross (1967) intrinsic–extrinsic scale; and whistleblowing intention was measured using eight items from Park & Blenkinsopp (2009), capturing both internal and external disclosure intentions.

Data were analyzed using Structural Equation Modeling (SEM) with SmartPLS. SEM followed the two-step approach: (1) a measurement model assessed construct validity and reliability through Confirmatory Factor Analysis (CFA), followed by descriptive statistics; and (2) a structural model tested the hypothesized relationships among latent variables (Byrne, 2016; Hair et al., 2019). Convergent validity was evaluated by examining indicator loadings, internal consistency reliability (Cronbach’s alpha and composite reliability/ ρ_A), and the average variance extracted (AVE), following established thresholds (Hair et al., 2019; Sarstedt et al., 2022). Discriminant validity was assessed using the Fornell–Larcker criterion and the Heterotrait–Monotrait (HTMT) ratio to ensure that each construct was empirically distinct (Fornell & Larcker, 1981; Henseler et al., 2015). Path coefficients (β) ranging from -1 to $+1$ indicated the direction and strength of effects, and hypotheses were supported when $p < 0.05$ or $p < 0.01$.

RESULTS

Respondent Characteristics

A total of 359 professional accountants participated in the study. Table 1 presents the demographic characteristics and background information of the respondents. The gender distribution was balanced, with 54.9% female and 45.1% male. In terms of age, the largest group fell within the 35–44 year range (33.7%), followed by respondents aged 45–54 years (25.1%) and 25–34 years (24.5%), while 16.7% were older than 54. Regarding work experience, 37.0% of participants had 6–10 years of tenure, 25.3% had 11–15 years, 24.2% had 1–5 years, and 13.4% had more than 15 years of professional experience. More than half of the respondents reported being in a relationship (52.1%), while 47.9% were not.

The educational background of the respondents was diverse. Most held an undergraduate degree (37.9%), followed by a diploma (28.7%) and senior high school qualification (22.3%), whereas 11.1% had completed postgraduate studies. In terms of

employment status, 59.3% were permanent employees and 40.7% worked under fixed-term contracts. A majority of respondents (59.9%) possessed a professional accounting designation, reflecting a relatively high level of professional certification within the sample. When asked about previous exposure to organizational wrongdoing, 67.4% reported no prior experience, 18.1% had encountered wrongdoing, and 14.5% were unsure. Finally, respondents were evenly split between the financial incentive and non-incentive experimental conditions (50.1% and 49.9%, respectively).

Table 1. Respondent profiles

Respondent Profile		Frequency	Percentage (%)
Gender	Male	162	45,1
	Female	197	54,9
Age	25–34	88	24,5
	35–44	121	33,7
	45–54	90	25,1
	> 54	60	16,7
	1-5	87	24,2
Tenure	6-10	133	37,0
	11-15	91	25,3
	>15	48	13,4
Partner	Not in a relationship	172	47,9
	In a relationship	187	52,1
Education	Senior High Schools	80	22,3
	Diploma	103	28,7
	Undergraduate	136	37,9
Contract	Postgraduate	40	11,1
	Permanent contract	213	59,3
Professional accounting designation	Fixed-term contract	146	40,7
	No	144	40,1
Prior experience of wrongful behavior	Yes	215	59,9
	No	242	67,4
	Not sure	52	14,5
Financial incentive	No	179	49,9
	Yes	180	50,1

Note: n = 359 samples

Overall, the demographic profile indicates a diverse sample in terms of age, education, professional experience, and certification, offering a broad representation of professional accountants in Indonesia.

Descriptive Statistics and Correlations

Table 2 presents the mean values, standard deviations, and intercorrelations among the four main study variables: intrinsic religious orientation (IRO), extrinsic religious orientation (ERO), public service motivation (PSM), and intention to report externally (IRE). Overall, the respondents reported high levels of intrinsic religious orientation (M = 4.67, SD = 1.13) and public service motivation (M = 4.97, SD = 1.02), indicating strong internalized religious values and a high commitment to serving the public interest. The mean score for external whistleblowing intention (IRE) was similarly high (M = 4.94, SD = 0.78), while extrinsic religious orientation showed a comparatively lower average (M = 3.68, SD = 1.68).

Table 2. Summary of mean, standard deviation, and correlation

Variable	Mean	SD	1	2	3	4
1. IRO	4,67	1,13	1			
2. ERO	3,68	1,68	-0,015	1		
3. PSM	4,97	1,02	.597**	-.345**	1	
4. IRE	4,94	0,78	.209**	-.163**	.336**	1

Note. **Correlation is significant at the 0.01 level, *Correlation is significant at the 0.05 level; M = mean; SD = standard deviation; PSM = Public Service Motivation; IRO = Intrinsic Religious Orientation; ERO = Extrinsic Religious Orientation; IRE = Intention to Report Externally.

Correlation results showed several statistically significant relationships. Intrinsic religious orientation demonstrated a strong positive association with public service motivation ($r = .597, p < .01$), suggesting that individuals with higher intrinsic religiosity also tend to exhibit higher motivation to serve the public. Extrinsic religious orientation, by contrast, showed a significant negative correlation with PSM ($r = -.345, p < .01$), indicating that externally driven religious motives are associated with lower public service motivation. External whistleblowing intention was significantly correlated with all three predictors. It showed a positive relationship with intrinsic religious orientation ($r = .209, p < .01$) and with PSM ($r = .336, p < .01$), whereas the correlation with extrinsic religious orientation was negative ($r = -.163, p < .01$). The direction and magnitude of these associations reflect consistent patterns across the constructs.

These results provide initial support for the proposed relationships in the structural model, particularly the role of intrinsic and extrinsic religious orientations in shaping public service motivation and whistleblowing intention.

Results of Measurement Model

Convergent validity was assessed by examining factor loadings, Cronbach’s alpha (α), rho_A, and the average variance extracted (AVE). The results are presented in Table 3. All constructs demonstrated strong convergent validity in accordance with established guidelines (Hair et al., 2019; Sarstedt et al., 2022). Across all constructs, factor loadings exceeded the recommended threshold of 0.70, indicating that each item adequately reflects its underlying latent variable. For Public Service Motivation (PSM), factor loadings ranged from 0.834 to 0.927, while intrinsic religious orientation (IRO) displayed loadings between 0.800 and 0.899. Extrinsic religious orientation (ERO) also met the criterion, with loadings between 0.773 and 0.872. The items measuring

intention to report externally (IRE) exhibited acceptable loadings, ranging from 0.724 to 0.896. All constructs demonstrated high internal consistency, with Cronbach's alpha values ranging from 0.837 to 0.938, and rho_A values ranging from 0.857 to 0.944. These values exceed the commonly accepted cut-off of 0.70, indicating strong reliability. Similarly, the AVE values for all constructs were above the recommended minimum of 0.50, ranging from 0.679 to 0.801. This confirms that each construct explains more than half of the variance in its indicators.

Table 3. Results of convergent validity

Constructs	Items	l_i	α	ρ_A	AVE
Public Service Motivation	PSM_1	0.895	0.938	0.944	0.801
	PSM_2	0.834			
	PSM_3	0.902			
	PSM_4	0.913			
	PSM_5	0.927			
Intrinsic Religious Orientation	IRO_1	0.898	0.937	0.941	0.761
	IRO_2	0.882			
	IRO_3	0.800			
	IRO_4	0.857			
	IRO_5	0.899			
	IRO_6	0.893			
Extrinsic Religious Orientation	ERO_1	0.868	0.877	0.884	0.699
	ERO_2	0.866			
	ERO_3	0.773			
	ERO_4	0.840			
	ERO_5	0.866			
	ERO_6	0.872			
Intention to Report Externally	IRE_1	0.724	0.837	0.857	0.679
	IRE_2	0.767			
	IRE_3	0.893			
	IRE_4	0.896			

Notes: l_i = factor loadings; ρ_A (rho_a) = reliability coefficient; α = Cronbach's alpha; AVE = Average Variance Extracted

Overall, the measurement model satisfies the criteria for convergent validity, demonstrating that the survey items reliably and consistently capture the intended latent constructs.

Table 4. Discriminant validity

Fornell-Larcker Criterion	1	2	3	4
1. Extrinsic Religious Orientation	0.948			
2. Intention to Report Externally	-0.161	0.824		
3. Intrinsic Religious Orientation	-0.017	0.214	0.872	
4. Public Service Motivation	-0.358	0.337	0.599	0.895

Heterotrait–Monotrait (HTMT) Ratio	1	2	3	4
1. Extrinsic Religious Orientation				
2. Intention to Report Externally	0.178			
3. Intrinsic Religious Orientation	0.058	0.234		
4. Public Service Motivation	0.360	0.381	0.636	

Notes: **Fornell-Larcker Criterion:** Diagonal elements in bold are the square root of AVE. Off-diagonal elements are the correlations between constructs. To have discriminant validity, diagonal values should be larger than off-diagonal values. **HTMT Criterion:** Off-diagonal elements are the correlations between the constructs. Discriminant validity, which measures the distinctiveness of a construct, is achieved if elements are lower than the cutoff score of 0.90.

Discriminant validity was assessed using both the Fornell–Larcker criterion (Fornell & Larcker, 1981) and the Heterotrait–Monotrait (HTMT) ratio (Henseler et al., 2015). The results, presented in Table 4, indicate that discriminant validity was satisfactorily established for all constructs. In the Fornell–Larcker matrix, the square root of the AVE for each latent construct appears on the diagonal and should exceed the construct’s correlations with all other variables. As shown in Table 4, the diagonal values—0.948 for extrinsic religious orientation, 0.824 for external whistleblowing intention, 0.872 for intrinsic religious orientation, and 0.895 for public service motivation—were consistently greater than the corresponding inter-construct correlations. This confirms that each construct shares more variance with its own indicators than with other constructs, thus supporting discriminant validity.

The HTMT values further confirm discriminant validity, with all ratios ranging from 0.058 to 0.636, well below the conservative threshold of 0.90. These results indicate that the constructs are empirically distinct and not affected by multicollinearity or conceptual overlap. Taken together, the Fornell–Larcker criterion and HTMT ratios demonstrate that the measurement model possesses satisfactory discriminant validity, ensuring that each construct captures a unique and non-redundant dimension of the conceptual framework.

Results of Structural Model

The structural model was evaluated to test the hypothesized relationships among extrinsic religious orientation (ERO), intrinsic religious orientation (IRO), public service motivation (PSM), and external whistleblowing intention (IRE). Table 5 summarizes the standardized path coefficients, t-statistics, p-values, and bootstrapped confidence intervals.

Table 5. Structural model estimates

Hypotheses	β	T Statistics	P Values	BC 95% CI		Hasil
				Lower	Lower	
1. ERO -> IRE	- 0.055 [†]	0.938	0.348	-	-	N/A
2. ERO -> PSM	- 0.348** *	7.498	0.000	-	-	Sig
3. IRO -> IRE	0.034 [†]	0.487	0.627	-	-	Sig
4. IRO -> PSM	0.593** *	9.953	0.000	-	-	Sig
5. PSM -> IRE	0.297**	3.322	0.001	-	-	Sig
6. ERO -> PSM -> IRE	- 0.103**	2.892	0.004	-0.180	-0.039	Sig
7. IRO -> PSM -> IRE	0.176**	3.369	0.001	0.075	0.280	Sig

Notes: Significance of estimates; *** $p < 0,001$, ** $p < 0,01$, * $p < 0,05$; [†] $p > 0,05$; β = Path Coefficients; Sig = Significant; N/A = Not Significant

The direct path from extrinsic religious orientation to external whistleblowing intention (H1) was negative but not statistically significant ($\beta = -0.055$, $t = 0.938$, $p = 0.348$), indicating that ERO does not have a direct effect on external reporting intention. In contrast, extrinsic religious orientation significantly predicted PSM ($\beta = -0.348$, $t = 7.498$, $p < 0.001$), supporting the hypothesized negative association (H2). The direct path from intrinsic religious orientation to external whistleblowing intention (H3) was positive but non-significant ($\beta = 0.034$, $t = 0.487$, $p = 0.627$). However, intrinsic religious orientation showed a strong and significant positive effect on PSM ($\beta = 0.593$, $t = 9.953$, $p < 0.001$), supporting H4. Public service motivation exerted a significant positive effect on external whistleblowing intention ($\beta = 0.297$, $t = 3.322$, $p = 0.001$), confirming H5.

Bootstrapping (95% bias-corrected CI) was conducted to assess mediation effects. The indirect path from ERO \rightarrow PSM \rightarrow IRE was significant ($\beta = -0.103$, $t = 2.892$, $p = 0.004$, CI = -0.180 , -0.039), providing evidence of mediation (H6). This indicates that although ERO does not directly predict external whistleblowing intention, it influences intention indirectly through its negative effect on PSM. Similarly, the indirect path from IRO \rightarrow PSM \rightarrow IRE was significant ($\beta = 0.176$, $t = 3.369$, $p = 0.001$, CI = 0.075 , 0.280), supporting the hypothesized mediation effect (H7). These results suggest that intrinsic religiosity increases whistleblowing intention primarily through enhancing public service motivation. Taken together, the structural model results support the mediating role of PSM in the relationship between both religious orientations (intrinsic and extrinsic) and whistleblowing intention, while neither religious orientation showed a significant direct effect on external reporting intention.

DISCUSSION

The purpose of this study was to examine how intrinsic and extrinsic religious orientations shape accountants' intention to report wrongdoing externally, and to test whether public service motivation (PSM) serves as a psychological mechanism linking these orientations to whistleblowing intention. Guided by Self-Determination Theory (SDT) (Deci & Ryan, 2000), the findings reveal a nuanced pathway: religious orientation does not directly drive whistleblowing intention, but operates indirectly through PSM. These results contribute to ongoing discussions on the dispositional foundations of whistleblowing, particularly within professions charged with safeguarding the public interest.

Contrary to expectations, neither intrinsic nor extrinsic religious orientation directly predicted external whistleblowing intention. These nonsignificant direct effects suggest that religious beliefs alone—whether deeply internalized or instrumentally motivated—are insufficient to trigger a willingness to report wrongdoing. This finding aligns with earlier work indicating that religious individuals may vary widely in how they translate belief systems into ethical action, depending on context, moral framing, and perceived consequences (Giacalone et al., 2005; Rose et al., 2018). However, consistent with SDT's proposition that internalized values shape motivation through psychological need satisfaction (Deci & Ryan, 2012), the results show that intrinsic religious orientation strongly predicts higher levels of PSM. This aligns with prior studies suggesting that intrinsic religiosity fosters prosocial motives such as compassion, duty, and moral responsibility (Barrett et al., 2005; Lewis et al., 2005). Conversely, extrinsic religious orientation significantly reduces PSM, reinforcing the view that externally oriented religiosity tends to reflect ego-defensive or socially driven motives, which may undermine prosocial commitment (Vitell, 2009).

PSM emerged as a powerful mediator, transmitting the effects of both intrinsic and extrinsic religious orientations onto whistleblowing intention. PSM showed a robust positive effect on external reporting intention, which echoes prior evidence that individuals with strong public service values are more willing to expose wrongdoing to protect societal welfare (Dungan et al., 2019; Potipiroon & Wongpreedee, 2021). Through the SDT lens, PSM reflects autonomous motivation grounded in moral purpose, competence, and relatedness—three psychological needs that enable individuals to act despite personal risks. The significant indirect effects indicate that intrinsic religiosity increases whistleblowing intention through its positive effect on PSM, suggesting that internalized faith fosters a sense of duty to protect the public interest. This supports earlier arguments that spiritual meaning and moral internalization encourage socially oriented behavior (Osman-Gani et al., 2013). Extrinsic religiosity reduces whistleblowing intention through lower PSM, a pathway consistent with literature showing that instrumental or socially motivated religious engagement may suppress moral courage and increase conformity pressures (van Camp et al., 2016). These results highlight that the mechanism through which religious orientation influences ethical action is motivational rather than behavioral or doctrinal. In other words, religious orientation shapes *why* individuals act, not merely *what* they believe.

The Indonesian context provides an important lens for interpreting why religious orientation may not translate directly into external whistleblowing intention. In Indonesia, religiosity often functions as a salient component of social identity and public morality, shaping ethical sensitivity and perceived obligations. However, many Indonesian organizational settings also place strong emphasis on social harmony,

maintaining relationships, and avoiding open conflict – conditions that can make external reporting feel socially costly even when individuals view wrongdoing as morally unacceptable. In addition, Indonesia is commonly characterized by relatively high power distance, which can heighten deference to authority and increase perceived risks in challenging superiors or institutions. Under such cultural pressures, individuals may restrain ethical voice unless they possess an internalized, autonomous motive that prioritizes public interest over conformity and harmony maintenance. This helps explain why religious orientation alone may be insufficient as a proximal driver of external whistleblowing, while PSM—representing a public-oriented and self-endorsed motive – becomes the critical pathway enabling ethical intention to surface.

The professional environment of Indonesian accountants also shapes whistleblowing sensitivity and reporting preferences. Accountants operate within roles strongly tied to integrity, public trust, and professional responsibility, yet they may simultaneously face hierarchical supervision, client pressures, reputational concerns, and fears of retaliation. In such conditions, external whistleblowing can be perceived as exceptionally risky and professionally consequential, making it more likely that accountants rely on motivational resources (such as PSM) rather than personal belief systems alone when deciding whether to report. Therefore, the central role of PSM in this study can be read as a professional-context mechanism: accountants who internalize a strong public-service motive may experience external reporting as aligned with professional duty and societal welfare, even when cultural and organizational norms push toward silence or internal resolution.

CONCLUSIONS AND SUGGESTIONS

This study set out to examine how intrinsic and extrinsic religious orientations influence the intention of professional accountants to report wrongdoing, and to determine whether PSM acts as a mediating mechanism in this relationship. The findings demonstrate that religious orientation alone does not directly shape whistleblowing intention; instead, its influence operates indirectly through public service motivation. Intrinsic religious orientation strengthens PSM, while extrinsic orientation diminishes it. In turn, higher public service motivation enhances individuals' willingness to report misconduct externally. These results highlight that the motivational pathway—rather than religious belief itself—is central to understanding why accountants may or may not engage in whistleblowing.

Theoretically, the study contributes to the integration of SDT within the whistleblowing literature by showing that autonomous, value-based motivation is essential in driving ethical action under conditions of risk. It also clarifies inconsistent findings in prior research concerning religiosity by demonstrating that religious orientation influences whistleblowing intention only when translated into public-service-oriented motivation. In doing so, the study expands the understanding of how dispositional factors shape ethical decision-making in accounting and public sector contexts.

Practically, the findings underscore the need for organizations—particularly those operating in finance, auditing, and public accountability—to cultivate environments that reinforce intrinsic motivation to serve the public interest. Ethical training, leadership behaviors, and organizational cultures that emphasize responsibility, moral purpose, and societal contribution are more likely to encourage reporting behavior than initiatives relying solely on external incentives or rule reinforcement. Strengthening professional

identity and public-service values within accounting roles can play a pivotal role in fostering ethical resilience and moral courage.

Despite its contributions, this study is subject to several limitations. First, although the study offers insights into the motivational pathway linking religious orientation, PSM, and external whistleblowing intention, several limitations should be acknowledged. First, the study relies on self-reported measures, which may be subject to social desirability and common method variance despite procedural remedies (e.g., anonymity assurances) (Podsakoff et al., 2003, 2012). Future studies could combine survey measures with behavioral indicators (e.g., simulated reporting tasks) or obtain multi-source data to strengthen inference. Second, the study focuses on external whistleblowing intention rather than observed reporting behavior; intention may not always translate into action under real organizational risk. Third, the sample is limited to professional accountants in Indonesia, which may constrain generalizability to other professional groups or national settings where institutional protections, ethical climates, and cultural norms differ. Comparative studies across countries, sectors (public vs. private), and professional subgroups would strengthen external validity. Fourth, measurement challenges may remain because constructs such as religious orientation and whistleblowing are sensitive and context-dependent; future research could test measurement invariance across demographic groups and incorporate additional boundary conditions (e.g., ethical climate, psychological safety, retaliation expectations) to explain heterogeneity in reporting tendencies. Finally, while the model is theoretically grounded, survey-based studies may still face risks of unobserved heterogeneity and endogeneity; future work may apply stronger identification strategies and robustness checks to further substantiate causal interpretations.

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