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Dataset on External Whistleblowing Intention among Government Internal Auditors in Indonesia: An Extended Theory of Planned Behavior Approach

Meita Larasati (corresponding author)
Accounting Department, Universitas Muhammadiyah Prof. Dr. Hamka, Jakarta, Indonesia, meita.larasati@uhamka.ac.id

Zakiyah Sharif
Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Sintok, Malaysia, zaez2205@uum.edu.my

Ram Al Jaffri Saad
Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Sintok, Malaysia, ram@uum.edu.my

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Abstract

This article presents a validated dataset on external whistleblowing intention among government internal auditors in Indonesia, developed within the Extended Theory of Planned Behavior (ETPB) framework. Publicly available whistleblowing datasets rarely integrate behavioral and governance-related determinants and seldom involve government internal auditors, a professional group that is difficult to access because of the sensitive nature of fraud and corruption reporting. Data were collected through a cross-sectional online survey of government internal auditors in DKI Jakarta using a structured questionnaire adapted from established studies. A total of 391 responses were obtained, of which 380 valid observations were retained after multivariate outlier screening. The dataset comprises 51 variables, including 42 questionnaire items measuring external whistleblowing intention, attitude, subjective norm, perceived behavioral control, perceived good governance dimensions, trust in the anti-corruption agency, and eight demographic variables. Comprehensive data quality procedures, including missing value assessment, outlier detection, normality analysis, non-response bias testing, and measurement model evaluation, were conducted to ensure data reliability and reusability. The repository is accompanied by a codebook and analytical documentation that facilitate replication studies, comparative research, secondary data analysis, and methodological testing. This dataset provides a valuable resource for governance, public administration, accounting, and ethical decision-making research while promoting transparency, reproducibility, and future theory development.

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Keywords

whistleblowing – extended theory of planned behavior – internal auditor – good governance – Indonesia

1. Background

The dataset was developed within the ETPB framework which has been widely applied in studies of ethical decision-making and reporting behavior (Larasati et al., 2025; Mansor et al., 2021; Sarikhani & Ebrahimi, 2022). Although whistleblowing has attracted considerable scholarly attention, most publicly available datasets primarily focus on individual behavioral determinants, organizational ethics, or reporting intentions without integrating governance-related perceptions into a single empirical resource (Alleyne et al., 2019; Latan et al., 2021; Tuan Mansor et al., 2020). Moreover, existing datasets predominantly involve employees, students, or private-sector professionals (Brown et al., 2016; Larasati et al., 2026; Owusu et al., 2020; Santos & Larasati, 2025; Zakaria et al., 2020), whereas publicly accessible datasets involving government internal auditors remain limited because this professional group is relatively difficult to access due to the sensitivity of fraud and corruption reporting. Consequently, opportunities to examine the combined influence of behavioral and institutional factors on external whistleblowing intention within the public sector remain limited. Indonesia provides a particularly relevant setting for developing this dataset because it is one of the world's largest emerging economies and continues to face substantial governance and anti-corruption challenges (Latan et al., 2023; Transparency International Indonesia, 2023). This is reflected in its score of 34 on the Corruption Perceptions Index (CPI), ranking 108th globally. Empirical data from Indonesian public institutions provide valuable evidence for understanding whistleblowing behavior within evolving governance systems and offer a useful benchmark for comparative studies across developing countries, particularly in Southeast Asia, where similar institutional and governance challenges persist.

In addition to the core TPB constructs: attitude toward whistleblowing, subjective norm, and perceived behavioral control (Ajzen, 2020), the dataset includes governance-related perceptions, namely perceived accountability, perceived transparency, perceived independency, and trust in an anti-corruption agency. These constructs were incorporated to reflect organizational and institutional contexts relevant to the public sector. Integrating these governance-related constructs with the Extended Theory of Planned Behavior is particularly important because decisions to report corruption externally are influenced not only by individual behavioral factors but also by institutional conditions, including transparency, accountability, rule of

law, organizational independence, and trust in anti-corruption agencies. Accordingly, the dataset enables researchers to investigate both behavioral and institutional determinants of external whistleblowing intention within a single integrated framework. This also offers structured survey data on external whistleblowing intention among government internal auditors, developed within the Extended Theory of Planned Behavior framework. By integrating core TPB constructs with governance-related perceptions such as transparency, accountability, rule of law, independency, and trust in an anti-corruption agency, the dataset provides a multidimensional resource for behavioral and institutional research.

The dataset can be used for replication studies, comparative research across regions or sectors, secondary data analysis, and methodological testing using alternative statistical approaches. It is particularly useful for scholars in governance, public administration, accounting, and organizational behavior, as well as postgraduate students conducting empirical or methodological research. Its importance lies in providing access to empirical data from a professional group that is typically difficult to study due to the sensitivity of fraud and corruption issues. Compared with existing whistleblowing datasets, this dataset offers three distinctive contributions. First, it integrates the Extended Theory of Planned Behavior with multiple governance dimensions within a single standardized dataset. Second, it provides empirical evidence from government internal auditors working in public institutions, a respondent group that is rarely represented in publicly available datasets. Third, the repository is accompanied by comprehensive analytical documentation, including data screening procedures, reliability and validity assessments, and structural model evaluation, thereby enhancing research transparency, methodological reproducibility, and opportunities for secondary analysis. For governance research, the dataset enables examination of how institutional perceptions relate to ethical intentions. In whistleblowing research, it supports analysis of external reporting behavior within formal public oversight systems. In public sector research, it contributes insight into integrity and accountability mechanisms. Finally, for TPB research, it allows testing and refinement of theoretical extensions that incorporate institutional context into behavioral intention models. Overall, the dataset serves as a transparent and reusable empirical resource that supports theory development, comparative studies, and methodological advancement in governance and ethical decision-making research.

2. Methodology

The study uses a quantitative, cross-sectional survey design. Data were collected at a single point in time through a structured questionnaire adapted from prior studies and aligned with the research context. The design follows the scientific method, including hypothesis formulation and statistical analysis.

2.1 Population and Sample

The target population of this study comprises government internal auditors in DKI Jakarta, selected due to their strategic role in detecting and responding to fraud (Association of Certified Fraud Examiners [ACFE], 2024). The focus on public sector institutions is justified by evidence indicating that fraud and corruption frequently occur within government entities (ACFE, 2024). DKI Jakarta was chosen as the research setting because it hosts a substantial concentration of internal auditors as well as key supervisory institutions, including Financial and Development Supervisory Agency (BPKP). Official data from BPKP report that 6,206 of the 19,973 government internal auditor members in Indonesia are based in Jakarta, making the region an appropriate and relevant sampling frame (see Table 1). The required sample size was calculated using G*Power for multiple regression analysis, assuming a medium effect size ($f^2 = 0.15$), a significance level of 0.05, and statistical power of 0.85 (Hair et al., 2022). This calculation yielded a minimum requirement of 126 respondents. Although PLS-SEM can be applied to relatively small samples, increasing the number of observations enhances the stability and precision of parameter estimates (Creswell, 2018). To ensure representativeness and reduce sampling bias, probability sampling with a simple random technique was employed (Hair et al., 2022). Organizations within DKI Jakarta were randomly selected, while the unit of analysis remained the individual internal auditor (Saunders et al., 2023). Data were collected through an online personally administered survey, chosen for its efficiency and cost-effectiveness (Hair et al., 2019b). After obtaining formal approval through PPID portals or official institutional email communication, questionnaires were distributed through designated institutional representatives. Reminder messages and small incentives were provided to encourage participation, and respondents were assured of confidentiality to promote honest and accurate responses.

Table 1: Distribution of Internal Auditor in DKI Jakarta

Categories of Institutions in DKI Jakarta Region	Internal Auditor Number
DKI Jakarta Provincial Government	114
Ministries	3.264
Agencies/Bodies (Including BPKP)	2.813
Universities	15
Total	**6.206**

2.2 Instrument Development

External whistleblowing intention was initially measured using four items adapted from Park and Blenkinsopp (2009). Attitude, subjective norm, and perceived behavioral control were measured using five, four, and four pairs of items, respectively, representing behavioral belief*outcome evaluation, normative belief*motivation to comply, and control belief*perceived control power. Following the TPB framework, the responses for each item pair were multiplied, and the resulting scores were summed and averaged to obtain the composite scores for each construct (Ajzen, 2015; Brown et al., 2016; Park & Blenkinsopp, 2009). In addition, this study extends the Theory of Planned Behavior by incorporating perceived good governance constructs, namely perceived transparency (N = 4), perceived accountability (N = 3) and trust (N = 4) adapted from Beshi and Kaur (2020). The rule of law was measured with four items adapted from Yousaf et al. (2016), as well as perceived independency (N = 4) adapted from Tuan Mansor et al. (2020) (see Table 10).

3. Data

The dataset has been deposited in the Mendeley Data repository and is publicly available under DOI: 10.17632/77w384tkpn.1. The present data paper is based on Version 1 of the dataset, which contains the validated and curated data used in this study. License: Creative Commons Attribution 4.0 International (CC BY 4.0).

3.1 Dataset Structure and File Organization

The repository contains a Microsoft Excel workbook comprising 15 worksheets documenting the complete data collection and analytical process. The worksheet entitled “Dataset Auditor” contains the primary survey dataset with 391 observations, in which each row represents one respondent and each column represents either a demographic variable or a questionnaire item. The remaining worksheets provide supporting analyses, including Mahalanobis distance assessment, non-response bias, respondent demographics, descriptive statistics, normality, measurement model evaluation, reliability and validity testing, structural model assessment, hypothesis testing, and summary statistics. The primary dataset comprises 51 variables, including one respondent identification variable, 42 questionnaire items, and eight demographic variables. Questionnaire item codes correspond directly to the measurement instrument presented in Table 2 (WBE1–WBE4, AT1–AT5, SN1–SN4, PBC1–PBC4, PT1–PT4, PA1–PA4, PR1–PR5, PRL1–PRL4, PI1–PI4, and T1–T4). Table 2 also serves as the dataset codebook by providing the variable codes, construct names, questionnaire items, retained indicators after measurement model refinement, coding scheme, measurement scale, and data type for each construct. The raw

Table 2: Codebook of Variables and Measurement Scales

Code	Variable	Full Items	Items Used in This Study	Coding		Scale
WBE	External whistleblowing intention	WBE1, WBE2, WBE3, WBE4	WBE1, WBE2, WBE3	1,2,3,4,5	Likert Scale 1-5	Ordinal
ATT	Attitude	ATT1, ATT2, ATT3, ATT4, ATT5	ATT1, ATT2, ATT3, ATT4, ATT5	1,2,3,4,5	Likert Scale 1-5	Ordinal
SN	Subjective norm	SN1, SN2, SN3, SN4	SN1, SN2, SN3, SN4	1,2,3,4,5	Likert Scale 1-5	Ordinal
PBC	Perceived behavioral control	PBC1, PBC2, PBC3, PBC4	PBC1, PBC2, PBC3, PBC4	1,2,3,4,5	Likert Scale 1-5	Ordinal
PT	Perceived transparency	PT1, PT2, PT3, PT4	PT1, PT2, PT3, PT4	1,2,3,4,5	Likert Scale 1-5	Ordinal
PA	Perceived accountability	PA1, PA2, PA3, PA4	PA3, PA4	1,2,3,4,5	Likert Scale 1-5	Ordinal
PR	Perceived responsiveness	PR1, PR2, PR3, PR4, PR5	PR3, PR4	1,2,3,4,5	Likert Scale 1-5	Ordinal
PRL	Perceived rule of law	PRL1, PRL2, PRL3, PRL4	PRL1, PRL2	1,2,3,4,5	Likert Scale 1-5	Ordinal
PI	Perceived independency	PI1, PI2, PI3, PI4	PI1, PI2, PI3, PI4	1,2,3,4,5	Likert Scale 1-5	Ordinal
T	Trust	T1,T2,T3,T4	T1,T2,T3,T4	1,2,3,4,5	Likert Scale 1-5	Ordinal

questionnaire responses were recorded on a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) and are stored as ordinal variables. For the TPB constructs of attitude, subjective norm, and perceived behavioral control, composite scores were subsequently calculated by multiplying the corresponding belief and evaluation components and then averaging the resulting products. Therefore, the composite scores for these constructs may exceed the original 1–5 response range, whereas the underlying raw questionnaire responses remain within the 1–5 Likert scale. To facilitate data reuse and replication, the codebook additionally identifies indicators that were removed during the measurement model evaluation (i.e., WBE4, PA1–PA2, PR1–PR2, PR5, and PRL1–PRL2), enabling secondary users to distinguish between the original questionnaire items and the final validated measurement model (see Table 9). Although these variables are included in the dataset to facilitate

subgroup comparisons and secondary analyses, they were not incorporated into the primary structural model.

3.2 Preliminary Analysis

An essential preliminary stage in quantitative data analysis, particularly when utilizing statistical software such as SmartPLS, involves comprehensive data screening. This procedure is undertaken to ensure that the dataset is free from missing responses, extreme observations, and potential data entry inaccuracies that may arise during data collection or processing. Therefore, conducting an initial assessment of the dataset constitutes a critical preparatory step prior to model estimation and hypothesis testing. This process serves as a quality control mechanism, ensuring that the dataset employed in further analyses is both accurate and dependable. Moreover, early detection and correction of irregularities contribute to enhancing the robustness, validity, and overall credibility of the study.

3.3 Data Coding and Screening

The data coding procedure was implemented systematically to maintain the precision and integrity of the dataset. Responses obtained from the questionnaire were converted into numerical codes in accordance with a predefined measurement scale. Following the coding process, the dataset was examined using SPSS to verify the accuracy of data entry and the consistency of tabulated responses. The verification results confirmed the absence of input errors, and all recorded values were found to fall within the designated scale range. These findings indicate that the dataset meets acceptable standards of accuracy and reliability. Although the coding and verification procedures required considerable time and attention, they provided a crucial methodological foundation that supports the integrity and trustworthiness of subsequent analyses.

3.4 Treatment of Missing Values

The probability of missing data in this study was considered negligible due to the online data collection method employed. The questionnaire was administered via Google Forms, where respondents were required to complete all items before submission. The system settings prevented incomplete responses from being submitted, thereby ensuring that the final dataset contained no missing values. This approach enhanced data completeness and minimized the need for additional imputation procedures.

3.5 Outlier Assessment

To identify and address potential multivariate outliers, the Mahalanobis distance (D^2) statistic was employed, following the recommendation of

Hair et al. (2019a). Mahalanobis distance is a multivariate metric designed to detect observations that deviate substantially from the centroid of the distribution across multiple variables simultaneously. Unlike univariate techniques, this method accounts for the covariance structure among variables, making it particularly appropriate for multivariate analysis. An observation is classified as a multivariate outlier when its Mahalanobis D^2 value exceeds the critical chi-square (χ^2) threshold corresponding to the specified degrees of freedom and significance level. In this study, the critical χ^2 value was set at 27.877 with nine degrees of freedom at a significance level of 0.001, in order to identify only highly extreme observations, consistent with the guidance (Hair et al., 2019a). Initially, responses were obtained from 391 participants. Based on the Mahalanobis D^2 assessment, 11 cases were identified as multivariate outliers and were subsequently removed from the dataset. This procedure resulted in a final sample of 380 respondents retained for further analysis. From this point onward, all analyses are based on the 380 valid observations. A detailed summary of the eliminated cases is presented in Table 3. Overall, the structured data screening process undertaken in this study strengthens the reliability and validity of the dataset and provides a sound methodological basis for subsequent analytical procedures.

3.6 Normality Analysis

In the context of PLS-SEM analysis, it is important to recognize that normal data distribution is not a mandatory assumption (Hair et al., 2022). Nevertheless,

Table 3: Respondents Elimination

Respondent	Chi-Square	Result
3	34.229	Elimination
4	34.87	Elimination
28	32.108	Elimination
87	28.083	Elimination
99	103.745	Elimination
232	45.668	Elimination
242	31.032	Elimination
260	30.151	Elimination
332	31.812	Elimination
337	32.952	Elimination
382	39.223	Elimination

evaluating normality remains advisable, as it may help prevent potential issues during the bootstrapping process. For this reason, the distributional characteristics of the data were assessed using skewness and kurtosis statistics. A distribution was regarded as acceptable when both skewness and kurtosis values were within the interval of −2 to +2, in line with the criteria (Hair et al., 2022). The findings of the normality assessment are presented in Table 4, which summarizes the distributional properties of the observed variables. This preliminary examination contributes to ensuring that the dataset does not exhibit severe deviations from normality, thereby supporting the stability of the bootstrapping procedure and reinforcing the overall credibility, validity, and reliability of the study.

3.7 Response Rate

The target population of this study comprised government internal auditors working in public institutions, government agencies, state universities, and other public sector bodies located in DKI Jakarta. The justification for selecting this group of respondents has been elaborated in the methodology section presented earlier. To obtain an adequate number of responses, several systematic approaches were implemented during the data collection process. First, the researcher formally registered and submitted data access requests through the PPID (Information and Documentation Management Officer) portals available on the official websites of the respective institutions. Second, for institutions that did not operate a PPID portal, formal requests were delivered directly via institutional email addresses. Third, where possible, the questionnaire was distributed directly to the internal audit units

Table 4: Normality Value

Variable	Kurtosis	Skewness
Whistleblowing Intention	−0.803 to 0.023	−0.566 to 0.072
Attitude toward Whistleblowing	−0.629 to −0.151	−0.734 to −0.350
Subjective Norm	−0.438 to −0.224	−0.578 to 0.093
Perceived Behavioral Control	−0.590 to 0.480	−0.271 to 0.047
Perceived Transparency	0.154 to 0.810	−0.617 to −0.400
Perceived Accountability	−0.167 to 0.577	−0.511 to −0.285
Perceived Responsiveness	−0.518 to 0.357	−0.493 to −0.136
Perceived Rule of Law	−0.380 to 0.088	−0.430 to −0.237
Perceived Independency	0.641 to 1.477	−1.249 to −1.193
Trust to Anti-Corruption Agency	−0.130 to 0.245	−0.572 to −0.353

within the relevant institutions through email communication. Finally, periodic follow-up messages and reminders were sent to the designated institutional representatives to facilitate and encourage the distribution of the questionnaire to eligible internal auditors. In addition, a small appreciation incentive in the form of an OVO or GoPay e-wallet transfer was offered to respondents upon completion of the questionnaire to encourage participation. These multi-stage data collection procedures were designed to improve participation rates and to ensure sufficient representation of the intended population. The amount of data can be seen in Table 5.

Data were collected between 29 August and 11 November 2023 over a three-month period. Of the 88 government institutions initially approached, 67 responded, and 21 granted approval to distribute the questionnaire to their internal auditors. Institutions that declined participation cited the sensitivity of the research topic, the overlap with fiscal year-end audit activities, and the absence of managerial authorization. As reported in Table 3, a total of 3,294 questionnaires were distributed across the 21 participating institutions, representing approximately 26 times the minimum required sample size of 126 respondents. This strategy was intended to mitigate potential nonresponse and incomplete data. A total of 391 responses (12%) were received, exceeding the predetermined target. No missing data were identified; however, 11 responses (3%) were removed following outlier screening, resulting in 380 valid observations (11%) retained for analysis. Low response rates are common in online surveys, which generally yield rates 6–15% lower than other survey modes, with many studies reporting rates below 20% (Conrad et al., 2010; Fricker, 2011; Van Mol, 2017). When response quality and nonresponse bias are carefully evaluated, response rates around or below 10% can still produce reliable results (Nair & Adams, 2009; Porter, 2004). To further examine the potential impact of the relatively low response rate, non-response bias was assessed using an independent samples *t*-test comparing early respondents (n = 313) and late respondents (n = 78). The non-response bias analysis was conducted prior to the Mahalanobis distance outlier screening. Therefore, the analysis was based on the original 391 returned questionnaires before the exclusion of 11 multivariate outliers. As presented in Table 6, no statistically significant differences

Table 5: Response Rate

Description	Amount	Percentage
Distributed questionnaires	3.294	100%
Collected questionnaires	391	12%
Outlier	11	3%
Total usable response	380	11%

Table 6: Non-Response Bias Test

Variable	t	df	Sig	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
						Lower	Upper
AT	0.535	389	0.593	1.491	2.785	−3.985	6.967
SN	−1.391	389	0.165	−3.563	2.562	−8.600	1.473
PBC	−0.126	389	0.900	−0.295	2.342	−4.900	4.309
PT	−1.156	389	0.248	−0.476	0.412	−1.285	0.333
PA	−0.548	389	0.584	−0.109	0.200	−0.502	0.283
PR	−1.201	389	0.231	−0.242	0.202	−0.639	0.154
PRL	−0.638	389	0.524	−0.139	0.217	−0.566	0.289
PI	0.885	389	0.377	0.300	0.339	−0.367	0.967
T	−0.145	389	0.885	−0.059	0.404	−0.854	0.736
WBE	−3.273	389	0.001	−1.068	0.326	−1.709	−0.426

were observed for attitude, subjective norm, perceived behavioral control, perceived transparency, perceived accountability, perceived responsiveness, perceived rule of law, perceived independency, and trust in the anti-corruption agency (all $p > 0.05$). Although a significant difference was found for external whistleblowing intention ($p = 0.001$), the overall pattern of results indicates that non-response bias is unlikely to pose a serious threat to the representativeness of the dataset.

Therefore, all analyses in this study are based on the final sample of 380 respondents. Response rates varied across institutions, with the General Elections Commission (94%), the Ministry of Communication and Digital Affairs (80%), and the University of Indonesia (63%) showing the highest participation, while lower rates were observed in larger institutions such as the Ministry of Finance (1%), the Finance and Development Supervisory Agency (4%), and the National Civil Service Agency (11%). Overall, the final sample exceeded the minimum requirement, supporting the adequacy of the dataset (shown at Table 7).

3.8 Respondents Demographic

Table 8 summarizes the demographic profile of the respondents. The gender composition is fairly balanced, with male participants representing 52% of the sample. The largest age group is 31–40 years (39%), followed by respondents under 30 years old (31%), suggesting that most participants are in the early to

TABLE 7: Institution Response Rate

No	Institution	Institution Category	Auditor Number	Auditor Completing Questionnaire	Auditor Completing Questionnaire (After Elimination)	%
1	DKI Jakarta Provincial Government	Provincial Government	114	41	38	33%
2	Coordinating Ministry for Human Development and Cultural Affairs	Ministry	6	3	3	50%
3	Ministry of Finance	Ministry	438	5	5	1%
4	Ministry of Social Affairs	Ministry	61	15	14	23%
5	Ministry of Industry	Ministry	64	22	20	31%
6	Ministry of Trade	Ministry	75	10	10	13%
7	Ministry of Agriculture	Ministry	155	33	32	21%
8	Ministry of Administrative and Bureaucratic Reform	Ministry	27	7	6	22%
9	Ministry of Communication and Digital Affairs	Ministry	5	4	4	80%
10	Constitutional Court of the Republic of Indonesia	Agency	10	7	7	10%
11	Regional Representative Council of the Republic of Indonesia	Agency	11	5	5	45%
12	National Archives of the Republic of Indonesia	Agency	18	7	7	39%
13	Finance and Development Supervisory Agency	Agency	2.007	80	80	4%
14	Statistics Indonesia (Central Statistics Agency)	Agency	82	12	12	15%

TABLE 7: (Continued)

No	Institution	Institution Category	Auditor Number	Auditor Completing Questionnaire	Auditor Completing Questionnaire (After Elimination)	%
15	National Library of the Republic of Indonesia	Agency	27	16	16	59%
16	General Elections Commission	Agency	102	99	96	94%
17	State University of Jakarta	University	5	1	1	20%
18	National Civil Service Agency	Agency	36	4	4	11%
19	National Rescue Agency	Agency	18	7	7	39%
20	Ombudsman RI	Agency	17	3	3	18%
21	University of Indonesia	University	16	10	10	63%
	Total		3.294	391	380	

Table 8: Profile and Respondent Characteristics (n = 380)

Respondent Characteristics	n	Percentage (%)
Gender		
Male	197	51.8%
Female	183	48.2%
Age		
<30 years	119	31%
31–40 years	149	39%
41–50 years	76	20%
51–60 years	34	9%
>60 years	2	1%
Working Experience		
<6 years	124	33%
6–10 years	86	23%
11–15 years	71	19%
16–20 years	51	13%
21–25 years	10	2%
>25 years	38	10%
Education Background		
Diploma	65	17%
Applied bachelor	24	6%
Bachelor	192	51%
Master	99	26%
Professional Certification		
Yes	343	90%
No	37	10%
Previous Whistleblowing Experience		
Yes	66	17%
No	314	83%
Professional Association Member		
Yes	275	72%
No	105	28%

Table 8: (Continued)

Respondent Characteristics	n	Percentage (%)
Organization		
National Archives of the Republic of Indonesia	7	1.8%
National Civil Service Agency	4	1.1%
Financial and Development Supervisory Agency	80	21.1%
Statistics Agency of Indonesia	12	3.2%
National Search and Rescue Agency	7	1.8%
Regional Representative Council	5	1.3%
Ministry of Finance	5	1.3%
Ministry of Communication and Digital Affairs	4	1.1%
Coordinating Ministry for Human Development and Culture	3	0.8%
Ministry of Administrative and Bureaucratic Reform	6	1.6%
Ministry of Trade	10	2.6%
Ministry of Industry	20	5.3%
Ministry of Agriculture	32	8.4%
Ministry of Social Affairs	14	3.7%
General Elections Commission	96	25.3%
Constitutional Court	7	1.8%
Ombudsman of the Republic of Indonesia	3	0.8%
DKI Jakarta Provincial Government	38	10.0%
National Library of the Republic of Indonesia	16	4.2%
University of Indonesia	10	2.6%
State University of Jakarta	1	0.3%

middle stages of their careers. In terms of educational attainment, over half of the respondents hold a Bachelor's degree (51%), while 26% possess a Master's degree; those with Diploma and Applied Bachelor's qualifications constitute smaller proportions. Concerning professional experience, 33% have worked

for less than six years, and 23% have between six and ten years of experience. Additionally, the majority of respondents (90%) hold professional certifications in accounting or auditing, whereas only 17% indicate prior experience with whistleblowing.

3.9 Removed Items

During the measurement model evaluation, several indicators were removed to improve the psychometric quality of the dataset (see Table 9). Specifically, one indicator of External Whistleblowing Intention (WBE4) was excluded because its factor loading did not meet the recommended threshold of 0.70 (Hair et al., 2022). In addition, two indicators from Perceived Accountability (PA1 and PA2), three indicators from Perceived Responsiveness (PR1, PR2, and PR5), and two indicators from Perceived Rule of Law (PRL3 and PRL4) were eliminated to enhance discriminant validity, following initial HTMT values that exceeded the recommended threshold of 0.90 (Dash & Paul, 2021; Hair et al., 2022).

These decisions were supported by cross-loading analysis, which indicated insufficient distinction between the affected indicators and competing constructs. Following item elimination, all remaining constructs demonstrated satisfactory reliability, convergent validity, and discriminant validity while preserving their theoretical meaning. The retained indicators continued to adequately represent the conceptual domains of each construct, ensuring that the final dataset remained both statistically robust and theoretically sound for subsequent analyses (Hair et al., 2022; Rycke & Bosscher, 2021).

3.10 Descriptive Statistic, Construct Validity and Reliability

Table 10 presents the descriptive statistics and psychometric properties of the retained measurement items. All indicators exhibit factor loadings above

Table 9: List of Deleted Items

Items	Rational Reason	Reference
WBE4	Loading factor < 0,70	(Hair et al., 2022)
PA1	Improved Discriminant Validity (HTMT Value)	(Dash & Paul, 2021; Hair et al., 2022)
PA2	Improved Discriminant Validity (HTMT Value)	(Dash & Paul, 2021; Hair et al., 2022)
PR1	Improved Discriminant Validity (HTMT Value)	(Dash & Paul, 2021; Hair et al., 2022)
PR2	Improved Discriminant Validity (HTMT Value)	(Dash & Paul, 2021; Hair et al., 2022)
PR5	Improved Discriminant Validity (HTMT Value)	(Dash & Paul, 2021; Hair et al., 2022)
PRL3	Improved Discriminant Validity (HTMT Value)	(Dash & Paul, 2021; Hair et al., 2022)
PRL4	Improved Discriminant Validity (HTMT Value)	(Dash & Paul, 2021; Hair et al., 2022)

0.70, while Cronbach's alpha, composite reliability, and AVE values exceed the recommended thresholds, confirming satisfactory reliability and convergent validity of the measurement model (Hair et al., 2022).

3.11 Internal Consistent Reliability and Discriminant Validity

The measurement model (see Table 11) exhibits satisfactory reliability and validity in accordance with established criteria (Hair et al., 2022). All indicator loadings, Cronbach's alpha coefficients, and composite reliability values exceed the recommended threshold of 0.70, indicating strong internal consistency (Table 10). Convergent validity is confirmed, as the average variance extracted (AVE) values are above 0.50. In addition, discriminant validity is supported by HTMT ratios below 0.90. Taken together, these findings suggest that the measurement model meets the required standards and is appropriate for subsequent structural model evaluation.

4. Concluding Remarks

This data paper documents a structured and validated dataset on external whistleblowing intention among government internal auditors within a public sector governance context. The dataset integrates behavioral and institutional constructs under the Extended Theory of Planned Behavior framework and provides detailed documentation of measurement, sampling, and data quality procedures. With 380 validated observations and comprehensive metadata, the dataset offers a reliable resource for replication, comparative studies, and secondary analysis. Although the structural model explained approximately 19% of the variance in external whistleblowing intention, this level of explanatory power is acceptable given the complexity of whistleblowing behavior, which is influenced by numerous individual, organizational, and institutional factors beyond those included in the present dataset. Rather than representing a limitation of the dataset, the relatively modest predictive power highlights opportunities for future researchers to extend the model by incorporating additional predictors, moderators, or contextual variables to improve its explanatory and predictive capability. Nevertheless, the dataset is geographically limited to government internal auditors in DKI Jakarta. Accordingly, the findings should be generalized with caution and are primarily applicable to the public sector context within DKI Jakarta rather than to all government internal auditors across Indonesia. Future studies may extend the dataset by incorporating respondents from other provinces or countries to enhance its geographical representativeness and support broader comparative analyses. Its public availability enhances transparency, reproducibility, and future research development in governance, whistleblowing, and public sector studies.

TABLE 10: Descriptive Statistic, Construct Validity and Reliability

Item	Scale	Code	Mean	STD	LF	CA	CR	AVE
External Whistleblowing	Likert 1–5					0.933	0.936	0.882
I intend to report corruption to an external authority (anti-corruption agency)		WBE1	3.763	0.961	0.937			
I intend to use external reporting channels for corruption cases (anti-corruption agency)		WBE2	3.837	0.885	0.937			
I intend to disclose corruption to external institutions (anti-corruption agency)		WBE3	3.732	0.904	0.944			
Attitude toward whistleblowing	Composite (*Belief * Evaluation*)					0.944	0.946	0.817
*Consequences Belief * Consequences Evaluation*								
Prevention of corruption to the organization		AT1	19.818	4.722	0.893			
Control of corruption		AT2	19.905	4.887	0.915			
Contribute to the public interest		AT3	19.826	5.087	0.893			
Duty as a public employee		AT4	20.924	4.584	0.903			
Moral values		AT5	20.913	4.596	0.916			
Subjective Norm	Composite (*Normative Belief * motivation to Comply*)					0.906	0.907	0.783
*Normative Belief * motivation to Comply*								

TABLE 10: (Continued)

Item	Scale	Code	Mean	STD	LF	CA	CR	AVE
Family		SN1	18.713	5.796	0.805			
Colleagues		SN2	15.653	5.616	0.913			
My supervisor		SN3	16.026	5.690	0.903			
Friends		SN4	15.339	5.560	0.913			
Perceived Behavior Control	Composite (Belief * evaluation)					0.933	0.942	0.833
*Belief in Control * Evaluation of Control*								
Organizational responsiveness		PBC1	18.524	4.928	0.882			
Ease of reporting process		PBC2	17.213	4.973	0.941			
Effectiveness of reporting		PBC3	16.971	5.008	0.929			
Organization protection against retaliation		PBC4	17.234	4.948	0.898			
Trust to anti-corruption agency	Likert 1–5					0.945	0.945	0.858
The anti-corruption agency acts in the public interest		T1	3.950	0.827	0.930			
The anti-corruption agency is capable of performing its duties.		T2	4.053	0.773	0.903			
The anti-corruption agency performs its duties properly.		T3	3.879	0.831	0.941			
The anti-corruption agency acts honestly.		T4	3.861	0.827	0.930			
Perceived Transparency	Likert 1–5					0.945	0.946	0.860

TABLE 10: (Continued)

Item	Scale	Code	Mean	STD	LF	CA	CR	AVE
The anti-corruption agency has implemented its programs transparently		PT1	3.829	0.788	0.937			
The activities carried out by the anti-corruption agency are transparently communicated to the public		PT2	3.821	0.817	0.946			
The activities of the anti-corruption agency are clearly visible to the public.		PT3	3.774	0.825	0.906			
The anti-corruption agency provides sufficient information to the public regarding its performance		PT4	3.739	0.839	0.919			
Perceived Accountability	Likert 1–5					0.889	0.891	0.900
The anti-corruption agency follows the financial provisions of the state in all situations.		PA1	3.853	0.778	0.952			
The anti-corruption agency ensures that funds are used appropriately.		PA2	3.850	0.785	0.945			
Perceived Responsiveness	Likert 1–5					0.907	0.907	0.915
The anti-corruption agency strives to help the public in the fight against corruption.		PR1	3.908	0.784	0.957			
The anti-corruption agency provides good solutions to the public in the fight against corruption.		PR2	3.813	0.827	0.956			
Perceived Rule of law	Likert 1–5					0.904	0.906	0.912

TABLE 10: (Continued)

Item	Scale	Code	Mean	STD	LF	CA	CR	AVE
The anti-corruption agency enforces laws and regulations fairly for everyone		PRL1	3.639	0.873	0.952			
The anti-corruption agency policies align with public expectations in combating corruption		PRL2	3.742	0.847	0.958			
Perceived Independency	Likert 1–5					0.944	0.956	0.856
Being independent is very important for the anti-corruption agency in fighting corruption.		PI1	4.395	0.769	0.937			
The anti-corruption agency needs to maintain its independence in the fight against corruption.		PI2	4.484	0.712	0.946			
The anti-corruption agency will be more respected by the public if they maintain their independence.		PI3	4.518	0.690	0.906			
The public will trust the anti-corruption agency more if they maintain their independence in fighting corruption.		PI4	4.534	0.678	0.919			

Table 11: Discriminant Validity (HTMT Value)

	AT	PA	PBC	PI	PT	SN	T	WBE
AT								
PA	0.368							
PBC	0.618	0.378						
PI	0.330	0.427	0.337					
PT	0.356	0.888	0.369	0.331				
SN	0.449	0.282	0.695	0.166	0.277			
T	0.319	0.848	0.388	0.393	0.800	0.279		
WBE	0.354	0.357	0.276	0.159	0.356	0.267	0.357	

Dataset Availability

The dataset is publicly available in Mendeley Data under the Creative Commons Attribution 4.0 International (CC BY 4.0) license and doi 10.17632/77w384tkpn.

Ethics Statement

This study was conducted in accordance with the Indonesian research ethics framework established by the National Research and Innovation Agency (BRIN), including BRIN Regulation No. 22 of 2022 on Research Ethics Clearance and the Guidelines for Ethical Clearance of Social and Humanities Research. Under the BRIN self-assessment framework, this anonymous voluntary questionnaire survey of adult government employees, involving no intervention, vulnerable populations, or collection of directly identifiable personal data, was not classified as requiring formal ethical clearance. Consequently, no ethics approval number was issued. Ethical safeguards included informed consent, voluntary participation, anonymity, confidentiality, and the right to withdraw.

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