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The Whistleblowing and Its Influence on Audit Planning, Procedures, and Quality

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General Background: Audit planning and audit procedures have a positive and significant impact on audit quality in public accounting firms in Medan, supported by effective violation reporting mechanisms. **Specific Background:** The implementation of accrual-based accounting in Indonesia based on Government Regulation No. 71 of 2010 aims to improve the quality of financial reporting, but compliance challenges remain persistent in the public sector. **Knowledge Gap:** Empirical studies on factors affecting audit quality in Indonesia are still limited, especially comprehensive quantitative research using advanced statistical methods. **Objective:** To analyse the influence of audit planning and audit procedures on audit quality and the moderating role of violation reporting. **Method:** This study uses an associative quantitative approach with questionnaire data from auditors, analysed through SEM-PLS. **Results:** Audit planning and audit procedures significantly influence audit quality, while violation reporting strengthens this relationship. **Novelty:** This study integrates violation reporting as a moderating variable in analysing the impact of audit planning and audit procedures on audit quality using SEM-PLS. **Implications:** Strengthening audit planning, ensuring compliance with audit procedures, and implementing an effective violation reporting system are essential for improving audit quality, transparency, and reliability.

Keywords: Audit Planning, Audit Procedures, Whistleblowing, Audit Quality, Public Sector, Accounting Compliance.

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INTRODUCTION

A Public Accounting Firm (KAP) is a business entity in the form of an individual, partnership, firm, or other form of business entity that is in accordance with the characteristics of the public accounting profession. Public Accountants (PAs) are professionals who play a role in improving the quality and credibility of financial information and enhancing good corporate governance, so that the professional services of public accountants are used by many stakeholders in economic decision-making (Supriyanto *et al*., 2022).

One of the important stages in the success of a financial statement audit is audit planning. Audit planning can improve the efficiency and effectiveness of the audit process so that the audit results obtained are more accurate and reliable. Audit planning involves establishing an overall audit strategy that determines the scope, timing, and direction of the audit, as well as providing guidance for the development of an audit plan (Zahra, 2024).

Auditors who carry out audit planning well tend to be better able to detect material errors, apply appropriate analytical procedures, and provide accurate opinions on financial statements. The implementation of audit planning requires comprehensive analytical procedures that can assist auditors in analysing financial data by comparing historical information and future expectations. This enables the identification of patterns that indicate errors or fraud (Mauliani *et al*., 2025).

Audit procedures are steps taken to collect audit evidence in accordance with certain criteria obtained during the audit process in order to produce quality audit results. Auditors are expected to carry out their duties professionally by avoiding errors in decision-making, given that the auditing profession is one that is trusted by the public. The implementation of audits must follow auditing standards and comply with the code of ethics, which is an integral part of the standards (Raodah & Hafsah, 2023).

Whistleblowing is the disclosure of illegal, immoral, or unethical information to a person or organisation that can provide potentially harmful information (Miceli & Near, 1985). The implementation of whistleblowing in companies or government agencies will protect whistleblowers and encourage other employees to dare to report if they find potential fraud in the company (Siregar & Surbakti, 2020).

According to the Indonesian Institute of Public Accountants (IAPI), fraud is an act or deed committed intentionally by one or more individuals in management or parties responsible for governance, employees, and third parties involving the use of deception to obtain unfair or illegal gains. Incidents of fraud in financial reports are on the rise, causing concern among stakeholders such as investors, creditors, the government, and other users to work together.

Auditors are responsible for reporting findings of fraud if they discover that the financial statements presented do not comply with generally accepted accounting standards. Financial statement audits must be conducted by independent auditors to ensure reliability and avoid material misstatements due to fraud (Trisanti, 2023).

According to the Indonesian Institute of Accountants (IAI), an audit is considered to be of high quality if it meets auditing standards and quality control standards. To support the professionalism of public accountants in carrying out their audit duties, the Public Accountant Professional Standards (SPAP) established by the Indonesian Institute of Public Accountants (IAPI) are used, namely general standards, fieldwork standards, and reporting standards. Audit quality is determined by the effectiveness of the audit process in producing credible and accurate audit opinions, and this relationship is further strengthened by the auditor's experience as it improves assessment and decision-making during the audit (Elyana *et al*., 2023).

A qualified auditor will be able to assess whether the policies or methods used are effective or efficient, and a high-quality audit has a greater chance of detecting fraudulent acts (Hafizh & Qintharah, 2024). Thus, a quality audit can make it easier for auditors to detect fraudulent acts in companies or institutions (Perdana *et al*., 2024).

In Medan, there was manipulation of financial statement data, such as the case of KAP Dra. Ordinary Sitepu in 2010, where KAP was involved in a case of corruption involving Rp. 52 billion in bad debt from the Raden Motor Company. There was manipulation of the financial statement data submitted to the bank, which led to errors in the company's financial statements and credit assessments by the bank. As a result, KAP Dra. Ordinary Sitepu received a sanction of suspension of its KAP licence.

In addition, KAP Meilina Pangaribuan, M.M. did not perform an opening balance test and did not obtain sufficient and appropriate audit evidence to verify the accuracy of the sales balance, cost of goods sold, and tax liabilities in the audit of PT. Jui Shin Indonesia for the 2015 financial year. Accounting standard violations also occurred at KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners, where KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners was incompetent in performing the audit procedures for the financial statements of PT. Adisarana Wanaartha Life Insurance, where KAP was unable to detect financial statement manipulation and did not report an increase in the production of high-risk insurance products.

Based on the case that occurred at the Public Accounting Firm, this shows that inadequate audit evidence causes a decrease in materiality. This can increase the risk of data processing errors and the application of accounting principles, thereby reducing the quality of the audit results. In addition, this makes it difficult for auditors to provide accurate and reliable opinions, thereby increasing the potential for errors in the assessment and presentation of financial statements (Nasution & Hanum, 2024).

Another problem is that fraud prevention and detection are not yet optimal. As a result, there are cases of fraud committed by company management or even auditors who audit financial statements. The failure of auditors to detect fraud in financial statements has led to a decline in public trust, especially among users of financial statements (Mannan & Said, 2023).

Companies continue to strive to minimise fraud and corruption, from improving good governance to imposing strict sanctions on perpetrators of fraud and corruption. One of the government's efforts to prevent fraud is to implement a whistleblowing system. Whistleblowing is considered a potential mechanism to prevent bribery and corruption (Adawiyah, *et al*., 2023).

Audit Planning

Audit planning is an important stage for auditors in every audit to be conducted, whether it is a financial audit, performance audit, or special purpose audit. In every audit assignment, auditors must prepare an audit plan (Wang *et al*., 2025). The audit plan aims to ensure that the audit objectives are achieved with high quality, efficiency, and effectiveness. In planning difficult tasks, auditors set objectives, scope, methodology, and resource allocation (Anugraheni *et al*., 2022). In addition, auditors need to consider various matters including internal control systems and audit compliance with laws and regulations, fraud, and non-compliance (misuse). Auditors must document plans for each audit task (Irianto *et al*., 2025).

Audit Procedures

According to audit procedures, stages are carried out to collect audit evidence in accordance with certain criteria obtained during the audit process in order to produce a quality audit result (Mauliani *et al*., 2025). According to (Novianty, 2020), audit procedures are defined as a series of systematic actions and techniques performed by auditors to obtain sufficient and appropriate audit evidence related to assets, liabilities, and equity, which form the basis for forming an audit opinion.

Whistleblowing

A whistleblowing system that serves as a forum for whistleblowers to report information about fraud or violations committed by internal parties within an organisation (Dwiyanti *et al*., 2022). The purpose of this system is to detect fraud that could harm the organisation and prevent further fraud.The role of the whistleblowing system, together with organisational and personal factors such as Machiavellian personality, altruistic personality, and religiosity, has been found to significantly reduce the intention to commit fraud, indicating that an effective whistleblowing mechanism can reduce the likelihood of fraudulent behaviour and thus support audit quality as part of a fraud mitigation strategy (Wijayanti *et al*., 2024).

Audit Quality

Audit quality encompasses everything that occurs or findings that comply or do not comply with audit standards and the code of ethics for public accountants carried out by auditors, which are then reported in the form of audited financial statements. In carrying out their profession, auditors must be professional and thorough (Radzuan & Wahab, 2024). According to (Sari & Lestari, 2018), audit quality is defined as the ability of auditors to detect material errors and report them accurately, which reflects how well the audit is conducted based on independence and systematic procedures. According to (Tania *et al*., 2023), audit quality reflects the extent to which auditors are able to detect and report material errors, especially in companies conducting initial public offerings (IPOs), where high audit quality is essential to ensure the reliability of financial information for investors. According to (Santoso & Riharjo, 2020), audit quality reflects the auditor's ability to conduct audits objectively and reliably, which is greatly influenced by the auditor's independence, integrity, and competence, while professional scepticism strengthens the relationship between these auditor attributes and audit quality.

H1: Audit planning has a positive effect on audit qualityAudit planning affects audit quality.

Previous studies, such as those conducted by (Sujana & Dharmawan, 2023), show that audit planning has an influence on audit quality. Through audit planning, auditors can determine and obtain competent audit evidence in accordance with the level of materiality that can support the audit opinion to be issued. Audit planning can also provide adequate assurance in detecting material errors in financial statements. Therefore, serious attention is required and audit planning must be carried out optimally. In the study conducted, accurate audit planning has a direct impact on the efficiency and effectiveness of the audit procedures performed so that the audit is completed on time, while failure in audit planning will result in errors in the delivery of the audit opinion (Asseggaff & Hidayati, 2025).

H2: Audit procedures have a positive impact on audit qualityAudit procedures affect audit quality.

Based on research by auditors, auditors must carry out audit procedures to obtain sufficient and appropriate audit evidence to prove that all events that occurred between the financial statement date and the auditor's report date are correct. If relevant, auditors must also consider the impact of changes in the entity's financial reporting deadlines and post-reporting activities that occurred before the independent auditor's report date (Timor & Hanum, 2023). Auditors will request management and those responsible for governance to issue a written statement declaring that all events that occurred after the financial reporting date and needed to be adjusted or disclosed in accordance with the applicable financial reporting framework have been adjusted and disclosed. Auditors carry out their duties in accordance with audit procedures (Fachruddin *et al*., 2017). This will affect the quality of the audit, so good audit procedures that can be followed by auditors when carrying out their work are required.

H3: Whistleblowing moderates the effect of audit planning on audit quality

Audit Planning Affects Audit Quality with Whistleblowing as a Moderating Variable. Audit planning is the initial stage that auditors must carry out with the aim of identifying important areas that need to be examined, determining the audit procedures to be performed, and allocating audit resources effectively and efficiently. Optimal audit planning can assist auditors in gathering sufficient and competent audit evidence so that they can improve audit quality. With effective whistleblowing, auditors are motivated to conduct more thorough audits because they have the support to report

suspicious findings without fear of retaliation. Thus, this can improve the efficiency and effectiveness of the audit process and enhance the quality of the resulting audit. Based on research conducted by (Doloksaribu & Firdaus, 2023), audit planning contributes to an increase in total audit effort, which in turn has implications for audit quality, although there is still little recent research that directly tests this relationship quantitatively.

Furthermore, (Gattang & Chong, 2025) indicate that research-based practices in audit planning and execution are one of the key factors in improving audit quality, emphasising the importance of a strong and well-structured audit planning strategy. These studies show that audit planning plays a significant role in improving audit quality. However, there is still a lack of empirical research that integrates the role of whistleblowing as a moderating variable in the relationship between audit planning and audit quality, especially in the context of external audits with more diverse organisational environments.

H4: Whistleblowing moderates the effect of audit procedures on audit quality

Audit Procedures Affect Audit Quality with Whistleblowing as a Moderating Variable. Research conducted by (Mrowiec, 2022) states that whistleblowing has a positive effect on audit quality. These results indicate that quality audits result in fewer acts of fraud in companies because auditors can detect fraudulent acts, which makes employees afraid to commit fraud. Audit procedures are systematic steps taken by auditors to identify and evaluate audit evidence that is relevant to the client's financial statements. Audit quality is used by auditors to express their ability to provide accurate and reliable opinions on the fairness of financial statements. Through whistleblowing, employees have the opportunity to report violations that occur, so that auditors can receive additional information that can help them carry out audit procedures more effectively. Whistleblowers will receive privacy and confidentiality protection so that they are not afraid to report violations and remain safe. According to (Hari *et al*., 2025), whistleblowing explicitly plays a moderating role in factors that influence the tendency to commit fraud, thereby strengthening the effect of independent variables on audit and accounting-related outcomes. Similarly, (Zhao *et al*., 2025) argue that the proper and adequate implementation of audit procedures significantly improves audit quality, as auditors can identify risks and errors more accurately. The literature review acknowledges a strong relationship between the audit process and audit quality outcomes. (Dewi *et al*., 2022) explain that audit quality is the result of the competence and integrity of auditors in performing audit tasks, and the implementation of further quality assurance mechanisms reinforces its influence in achieving high-quality audit results.

METHODS

The method used to present results in line with the objectives of this study is to provide accurate information, so determining the methodological framework in this section is very important. This method includes a description of the research subjects and objects listed in the population and sample, as well as the analysis techniques that will be used (Irfan *et al*., 2024).

Sample Selection

The approach chosen for sample selection in this study was the saturated sample method. This study used the entire population as a sample, consisting of 25 public accounting firms in Medan, based on the source www.ppajp.kemenkeu.go.id. In this study, 184 respondents constituted the entire sample, with an average of 5 to 7 auditors in each office. The number of samples used in this study was 100 respondents.

Data Collection

Data collection in this study was carried out by collecting primary information through questionnaires (Azuar & Irfan, 2014). To obtain data in this study, the researchers used field research. Primary data for this study was obtained through field research, in which the researcher directly collected data from the first party (Primary Data). This study focused on auditors working in Public Accounting Firms as the research subjects. The researcher collected data by distributing questionnaires directly to Public Accounting Firms. In this study, the data collection process was carried out by distributing structured questionnaires to auditors working at Public Accounting Firms who would participate as respondents in this study.

The data used in this study consisted of scores related to each indicator variable, which were obtained through questionnaires filled out by auditors working at Public Accounting Firms who participated in this study.

Data Analysis

In this study, the analysis tool used was the SmartPLS 4.0 application. The analysis technique used in this study was quantitative data analysis, which involved testing and analysing data through numerical calculations and drawing conclusions from the tests. The data analysis techniques used were as follows:

Measurement Model Analysis (External Model)

The data analysis technique in this study uses descriptive statistics. According to (Hair *et al*., 2021), descriptive statistics provide a comprehensive summary of the data, providing insight into its characteristics through metrics such as mean, standard deviation, variance, and maximum and minimum values. This test was conducted to simplify and describe the research variables. According to (Cheung *et al*., 2024), measurements were carried out through a measurement model, which included Convergent Validity, Reliability, and Construct Validity, as well as Discriminant Validity.

Measurement Model Analysis (Internal Model)

The structural model describes the relationships between latent variables, providing insight into the complex relationships within the research framework (constructs). The relationships between latent variables are based on theory, logic, or practical experience observed by previous researchers (Hair *et al*., 2021). Structural model analysis includes tests such as R-Square.

Hypothesis Testing

In this study, hypotheses were verified using Direct Effect Analysis, which facilitates the investigation of direct relationships between variables listed in the research model. Direct Effect Analysis is a valuable tool for testing hypotheses regarding the direct effect of exogenous variables on endogenous variables, providing insight into causal relationships in the research context (Hair *et al*., 2021). When the path coefficient value is positive, this indicates a beneficial direct influence of the exogenous variable on the endogenous variable, highlighting the constructive nature of the relationship within the research framework. In other words, when the value of the exogenous variable increases, this will be followed by an increase in the value of the endogenous variable. The operational definitions can be explained in Table 1 below.

[Table 1 about here.]

RESULTS AND DISCUSSION

The researcher selected Public Accounting Firms in Medan as the object of research. Data collection was carried out by distributing research questionnaires directly to respondents by visiting them and through respondents who work at Public Accounting Firms in Medan. The following data is presented in Table 2.

[Table 2 about here.]

The validity test assesses the accuracy or correctness of an instrument as a measuring tool for research variables. If the instrument is valid, then the measurement results are likely to be accurate. Convergent validity was evaluated by analysing item reliability through validity indicators, as indicated by factor loading values. This numerical representation shows the correlation between the question item scores and the indicator construction scores that measure the construction. Factor loadings exceeding 0.700 are considered valid. After analysing the data using SmartPLS 4.0, variables showing factor loading values above 0.700 indicate strong validity, meeting the requirements for convergent validity. This is shown in Figure 1.

[Figure 1 about here.]

Discriminant Validity In measurement models that display reflexive indicators, the practical rule used in discriminant validity testing is a cross loading of more than 0.7. This can be seen in Table 3. If the construct correlation with the measurement item is greater than other construct measures, it indicates that the block measure is better than other blocks (Cheung *et al*., 2024).

[Table 3 about here.]

Hypothesis 1: The Impact of Audit Planning (X1) on Audit Quality (Y) The impact of audit planning on audit quality shows a p-value of 0.000 < 0.05, so the first hypothesis in this study is accepted. Based on these results, it can be interpreted that audit procedures have an impact on audit quality.

Hypothesis 2: The Effect of Audit Procedures (X2) on Audit Quality (Y) The effect of audit procedures on audit quality shows a p-value of 0.000 < 0.05, so the second hypothesis in this study is accepted. Based on these results, it can be interpreted that audit procedures have an effect on audit quality.

The Effect of Audit Planning on Audit Quality. Based on the hypothesis test results, it is known that audit planning has an effect on audit quality with a p-value of 0.000 < 0.05, so H1 is accepted. These results can be interpreted as meaning that the variable of audit planning has an effect on audit quality. These results are consistent with the findings of (Sujana & Dharmawan, 2023) and Asseggaff & Hidayati, (2025)

The Effect of Audit Procedures on Audit Quality. Based on the hypothesis test results, it is known that audit procedures affect audit quality with a p-value of 0.000 < 0.05, so H2 is accepted. The results of this study empirically prove that Audit Procedures have a significant effect on Audit Quality in Public Accounting Firms in Medan. These results are consistent with the findings of (Fachruddin *et al*., 2017).

The Effect of Audit Planning on Audit Quality with Violation Reporting as a Moderating Variable. Based on the hypothesis test results, it is known that Violation Reporting is able to moderate the effect of audit planning on audit quality, measured with a p-value of 0.000 > 0.05, so that H3 is accepted. This means that the better the whistleblowing implemented by auditors, the greater the effect of audit planning on audit quality. These results are consistent with the findings of (Doloksaribu & Firdaus, 2023) and (Gattang & Chong, 2025).

The Effect of Audit Procedures on Audit Quality with Whistleblowing as a Moderating Variable. Based on the results of hypothesis testing, it is known that whistleblowing can moderate the effect of audit procedures on audit quality, which is assessed with a p-value of 0.000 > 0.05, so H4 is accepted. This means that an increase or decrease in whistleblowing by auditors can strengthen the effect of audit procedures on audit quality. These results are consistent with the findings of (Mrowiec, 2022).

CONCLUSION

This study aims to obtain empirical evidence regarding the influence of audit planning and audit procedures on audit quality with whistleblowing as a moderating variable. Based on the results of data analysis and discussion, the conclusions of the study are as follows. First, audit planning affects audit quality at public accounting firms in Medan. This is because audit planning plays a role in reducing risk, developing appropriate audit procedures, allocating resources efficiently, and coordinating the audit team well, thereby improving the credibility and accuracy of the audited financial statements. Therefore, audit planning can result in a quality audit.

Second, audit procedures influence audit quality at public accounting firms in Medan. This proves that auditors who

carry out audit procedures properly have sufficient and relevant audit evidence, detect potential fraud or irregularities, and conduct audits efficiently. Audit procedures that comply with audit standards help improve the objectivity, transparency, and accuracy of audit results. Thus, the application of appropriate and systematic audit procedures will produce good audit quality, provide confidence in the fairness of financial statements, and enhance the integrity and credibility of audit results.

Third, whistleblowing strengthens the influence of audit planning on audit quality at public accounting firms in Medan. This proves that whether whistleblowing is implemented by auditors can increase the influence of audit planning on the quality of the resulting audit.

When whistleblowing is effective, auditors can plan audits better, identify risks more accurately, and improve transparency and accountability in the audit process. Whistleblowing also allows auditors to avoid the influence of parties with an interest in the audit results, thereby improving the quality of the audit results. Fourth, whistleblowing strengthens the influence of audit procedures on audit quality at public accounting firms in Medan.

This proves that whether whistleblowing is implemented by auditors can increase the influence of audit procedures on the quality of the audit results. With whistleblowing, auditors carry out efficient, clear, and structured audit procedures in accordance with applicable audit standards so that auditors can provide independent and transparent assessments to improve the transparency and accuracy of audited financial statements, provide reliable audit opinions, and produce quality audit results.

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Table 1 */ Operational Variables*

Indicator	Variabel	Source
1. Client background information search 2. Assessment of the level of materiality 3. Risk assessment 4. Preliminary analysis review 5. Understanding the internal control structure	Audit Planning	Christ (1993) in Ussahwanitchakit (2012)
1. Audit procedures used to detect fraud. 2. Planning and execution of audits 3. Knowledge of cheating 4. The auditor's compliance with audit standards in conducting audit procedures	Audit Procedure	Alleyne dan Howard (2005)
1. Auditor competence 2. Ethics and independence 3. Engagement key personnel time usage 4. Alliance quality control 5. Results of quality reviews or inspections by external and internal parties 6. Engagement control range 7. Organization and governance of Public Accounting Firms (KAP) 8. Remuneration policy	Audit Quality	Professional Standard Public Accountant (SPAP)
1. Reporting unethical behavior with moral motives 2. Discuss it with all relevant parties before reporting it to the public 3. Have compelling evidence to support the reported issue	Whistleblowing	Sulistomo (2012)

***Table 2** / Details of Questionnaire Delivery and Return*

Information	Sum
Questionnaire sent	110
Questionnaires that are not returned	10
Returned questionnaire	100
Questionnaire used as a research sample	100

Source : Primary data Processed 2025

***Table 3** / Cross-Loading Results*

Yes	Statement Item	AND	PA	KA	WH	Test Results
Audit Planning (X1)						
1	**PEA-1**	**0,870**	**0,219**	**0,197**	**0,330**	**Valid**
2	**PEA-2**	**0,885**	**0,433**	**0,483**	**0,525**	**Valid**
3	**PEA-3**	**0,723**	**0,365**	**0,151**	**0,377**	**Valid**
4	**PEA-4**	**0,780**	**0,520**	**0,330**	**0,420**	**Valid**
5	**PEA-5**	**0,820**	**0,419**	**0,229**	**0,489**	**Valid**
6	**PEA-6**	**0,802**	**0,221**	**0,174**	**0,340**	**Valid**
7	**PEA-7**	**0,825**	**0,494**	**0,324**	**0,246**	**Valid**
8	**PEA-8**	**0,807**	**0,267**	**0,169**	**0,563**	**Valid**
9	**PEA-9**	**0,720**	**0,291**	**0,009**	**0,328**	**Valid**
10	**PEA-10**	**0,811**	**0,377**	**0,229**	**0,517**	**Valid**
Audit Procedure (X2)						
1	**PA-1**	**0,480**	**0,738**	**0,295**	**0,454**	**Valid**
2	**PA-2**	**0,355**	**0,805**	**0,174**	**0,496**	**Valid**
3	**PA-3**	**0,535**	**0,865**	**0,390**	**0,381**	**Valid**
4	**PA-4**	**0,434**	**0,861**	**0,269**	**0,414**	**Valid**
5	**PA-5**	**0,238**	**0,822**	**0,464**	**0,347**	**Valid**
6	**PA-6**	**0,351**	**0,899**	**0,330**	**0,399**	**Valid**
7	**PA-7**	**0,308**	**0,875**	**0,270**	**0,509**	**Valid**
8	**PA-8**	**0,328**	**0,779**	**0,109**	**0,594**	**Valid**
Audit Quality (Y)						
1	**KA-1**	**0,302**	**0,382**	**0,909**	**0,176**	**Valid**
2	**KA-2**	**0,395**	**0,389**	**0,893**	**0,091**	**Valid**

3	**KA-3**	**0,206**	**0,236**	**0,827**	**0,266**	**Valid**
4	**KA-4**	**0,543**	**0,429**	**0,878**	**0,122**	**Valid**
5	**KA-5**	**0,429**	**0,423**	**0,925**	**0,208**	**Valid**
6	**KA-6**	**0,336**	**0,348**	**0,887**	**0,292**	**Valid**
7	**KA-7**	**0,188**	**0,183**	**0,837**	**0,134**	**Valid**
8	**KA-8**	**0,341**	**0,301**	**0,845**	**0,472**	**Valid**
9	**KA-9**	**0,245**	**0,139**	**0,797**	**0,484**	**Valid**
10	**KA-10**	**0,453**	**0,199**	**0,736**	**0,529**	**Valid**
11	**KA-11**	**0,090**	**0,544**	**0,788**	**0,642**	**Valid**
12	**KA-12**	**0,090**	**0,418**	**0,788**	**0,553**	**Valid**
13	**KA-13**	**0,141**	**0,326**	**0,802**	**0,338**	**Valid**
14	**KA-14**	**0,163**	**0,422**	**0,834**	**0,496**	**Valid**
15	**KA-15**	**0,050**	**0,133**	**0,826**	**0,315**	**Valid**
16	**KA-16**	**0,090**	**0,103**	**0,840**	**0,176**	**Valid**
Whistleblowing (Z)						
1	**WH-1**	**0,104**	**0,345**	**0,370**	**0,866**	**Valid**
2	**WH-2**	**0,219**	**0,203**	**0,186**	**0,919**	**Valid**
3	**WH-3**	**0,500**	**0,510**	**0,225**	**0,896**	**Valid**
4	**WH-4**	**0,065**	**0,091**	**0,125**	**0,850**	**Valid**
5	**WH-5**	**0,200**	**0,240**	**0,101**	**0,825**	**Valid**
6	**WH-6**	**0,326**	**0,399**	**0,123**	**0,868**	**Valid**

LIST FIGURE

1. PLS Algorithm Result Diagram 123

***Figure 1** / PLS Algorithm Result Diagram*

