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Negotiating the Meaning of Whistleblowing in Fraud Prevention within the Javanese Public Bureaucracy

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Abstract

Whistleblowing is an important fraud-prevention mechanism in public sector organisations, yet the formal availability of a whistleblowing system (WBS) does not necessarily ensure its practical use. This study examines how bureaucratic actors make sense of whistleblowing within a Javanese public bureaucracy and how these interpretations shape responses to suspected organisational irregularities. An interpretive qualitative single-case study was conducted in an anonymised provincial inspectorate in Indonesia, involving five participants comprising two WBS administrators and three users or prospective users. Data were collected through semi-structured interviews, observations, naturally occurring conversations, and institutional documents, and were analysed using reflexive thematic analysis informed primarily by sensemaking theory. The findings identified three interrelated themes: a gap between awareness and formal reporting; negotiation of cultural and religious-ethical considerations; and the interaction of formal reporting expectations with relational and cultural logics. Participants interpreted reporting through concerns about hierarchy, interpersonal relationships, stigma, evidential sufficiency, *fitnah*, confidentiality, and institutional follow-up. Consequently, responses included formal reporting, informal reminders, internal resolution, delayed action, and silence. The study introduces negotiated meaning as a case-generated analytical label for explaining how formal integrity expectations are reconciled with social and moral considerations. Strengthening WBS implementation therefore requires not only procedural safeguards, confidentiality, and credible follow-up, but also organisational legitimacy that enables reporting to be understood as fair, responsible, and socially defensible.

KEYWORDS

whistleblowing; fraud prevention; negotiated meaning; javanese bureaucracy; sensemaking theory.

Introduction

Fraud remains a persistent challenge in public sector organisations due to its detrimental consequences for public finances, declining public trust, and weakened governance accountability (Atmanegara & Erlina, 2026; Gebrihet, 2024). In response to this challenge, many public organisations have introduced supervisory mechanisms, internal control systems, and reporting channels such as *whistleblowing systems* (WBS) to prevent and detect wrongdoing (Kang, 2023; Palumbo & Manna, 2020). Nevertheless, the existence of these mechanisms has not been sufficient to eliminate fraudulent practices. Cases involving abuse of authority, conflicts of interest, corruption, and breaches of integrity continue to occur across public sector organisations (Periansya et al., 2023). This situation presents a persistent challenge: although formal reporting mechanisms are available, individuals who become aware of suspected organisational irregularities do not necessarily choose to report them through the available channels. Some may remain silent, delay reporting, address the matter informally, or avoid the formal system altogether. Consequently, the issue of whistleblowing extends beyond the mere availability of reporting systems, it also concerns how individuals interpret both

reporting and silence within the social and organisational contexts in which they operate (D'Cruz & Bjørkelo, 2016).

Although the whistleblowing literature has expanded considerably, many studies continue to emphasise systems, regulations, and institutional design as key determinants of reporting behaviour (Supendi et al., 2023). As public organisations increasingly implement whistleblowing systems as part of fraud-prevention and governance arrangements, research has largely examined whether these systems are technically available, appropriately designed, legally supported, and capable of protecting reporters.

The limitations of approaches that place excessive emphasis on structural factors become even more apparent when whistleblowing is examined within specific socio-cultural contexts, such as the Javanese public bureaucracy. Anthropological and sociological studies have consistently identified social harmony as a central value in Javanese culture, where open conflict is generally avoided to maintain balanced interpersonal relationships (Suseno, 2001). This orientation is reflected in the concepts of *rukun* (social harmony) and *sungkan* (reluctance or deference), both of which may encourage individuals to refrain from actions that may offend others or disrupt social relationships, particularly within hierarchical settings. In organisational contexts, these cultural values may shape how individuals interpret whistleblowing, viewing it not merely as a moral or procedural obligation but also as an act that carries significant social risks (Suyatno et al., 2017; Yurtkoru & Wozir, 2017). When reporting suspected wrongdoing is perceived as likely to generate interpersonal tension, damage relationships, or challenge authority, individuals may deliberate carefully before deciding whether to report formally, respond through alternative means, or remain silent. Consequently, understanding whistleblowing requires attention not only to the formal system but also to how bureaucratic actors interpret the meaning and consequences of reporting within their social environment.

The significant influence of cultural values on individual behaviour suggests that whistleblowing cannot be adequately understood solely through individual reporting intentions. Rather, whistleblowing should be viewed as a process of meaning-making embedded within everyday social life (Smali, 2023; Suyatno et al., 2017). Nevertheless, studies that explicitly adopt an interpretative approach to understand whistleblowing as a lived experience through which individuals construct meaning remain relatively limited, particularly in relation to the intersection of cultural values and religious considerations. Existing research has largely examined culture and religion as separate explanatory frameworks, thereby overlooking how these dimensions coexist and are continually negotiated in everyday organisational contexts (D'Cruz & Bjørkelo, 2016; Supendi et al., 2023). Within Javanese public bureaucracy, the decision to report suspected wrongdoing may be understood not merely as compliance with formal rules but also as a social act shaped by concerns for harmony, interpersonal relationships, hierarchical structures, and moral prudence. Religious values such as honesty, trustworthiness (*amanah*), and moral caution may encourage ethical awareness, yet in certain situations they may also be interpreted as reasons to avoid slander, interpersonal conflict, or the risk of making unjust accusations (Fernando & Jackson, 2006; Weaver & Agle, 2002). Accordingly, the central issue is not simply whether actors intend to report, but how they construct the meaning of whistleblowing when formal obligations intersect with cultural, religious-ethical, hierarchical, and relational considerations.

Previous studies have therefore explained the technical conditions of WBS implementation and identified factors associated with reporting intention, retaliation, culture, and

religiosity (Kanojia et al., 2020; Maulidi et al., 2024; Oelrich, 2021; Suyatno et al., 2017; Wahyuni et al., 2021; Waspodo, 2021; Wijayanti, 2024). What remains less understood is the interpretative process through which bureaucratic actors bring these considerations together when deciding how to respond to suspected organisational irregularities (Cooper, 2022; H. Lee et al., 2021). This study addresses that gap by examining how the meaning of whistleblowing is negotiated in everyday bureaucratic life. Sensemaking theory provides the primary analytical lens for understanding how actors interpret ambiguous situations and assess appropriate responses (Weick et al., 2005), whereas "negotiated meaning" is used as a case-generated analytical label for the process through which participants interpret and reconcile formal reporting expectations, cultural values, religious-ethical considerations, hierarchy, and anticipated relational consequences. The novelty and theoretical contribution of this study therefore lie in explaining the interpretative transition between awareness of a suspected organisational irregularity and the response that follows, rather than merely identifying the factors that encourage or inhibit reporting.

Building upon the identified research gaps, this study seeks to address the following research question: How do bureaucratic actors make sense of whistleblowing in fraud prevention within the Javanese public bureaucracy? The study focuses on the meaning-making process surrounding responses to suspected wrongdoing and examines how formal reporting expectations interact with cultural values, religious-ethical considerations, hierarchical relationships, and anticipated social consequences. These dimensions guide the inquiry without predetermining whether actors will report through formal channels, delay disclosure, use alternative channels, or remain silent.

Methods

Research Type

This study employed an interpretive qualitative case study design to explore how whistleblowing is understood and negotiated within the context of the Javanese public bureaucracy, particularly how bureaucratic actors construct meaning around reporting suspected wrongdoing in fraud prevention. The study adopted an inductive analytical orientation. Sensemaking theory was not used to determine the initial coding categories but was introduced during the later interpretative stage to deepen the analysis of how bureaucratic actors understood reporting situations characterised by ambiguity, perceived risk, and significant social consequences. From this perspective, the decision either to report wrongdoing or to remain silent is not regarded as a mechanical response to the existence of formal reporting systems, but rather as the outcome of an interpretative process through which individuals evaluate risk, appropriateness, interpersonal relationships, and the moral implications of reporting.

Informants

Five participants were purposively selected based on their relevance to the research question and their capacity to provide detailed, contextually grounded accounts of whistleblowing practices within the organisation. The general inclusion criteria required participants to: (1) be employed by the provincial government under study; (2) have at least three years of experience within the provincial bureaucracy, enabling them to understand its organisational practices, hierarchical relationships, and working culture; (3) possess knowledge of the WBS or experience related to organisational reporting and responses to suspected wrongdoing; and (4) be willing to participate voluntarily and discuss the topic in sufficient depth. For WBS administrators, an additional criterion was at least one

Table 1. Participant Profiles

Participant Code	Role/Position in the Study	Length of Service	Relevance to the Study
Participant 1	WBS administrator with supervisory or policy-related responsibilities	6 years	Knowledgeable about whistleblowing mechanisms, complaint handling, and organisational follow-up procedures.
Participant 2	WBS administrator and internal oversight officer	17 years	Experienced in internal oversight practices and the implementation of whistleblowing procedures within the bureaucracy.
Participant 3	WBS user / prospective user	15 years	Provides insights into users' perceptions, understanding and assessment of the risks associated with using the WBS.
Participant 4	WBS user / prospective user	18 years	Provides perspectives on how organisational relationships, hierarchy, and workplace considerations influence the interpretation of whistleblowing.
Participant 5	WBS user / prospective user	7 years	Provides insights into the social and ethical considerations surrounding reporting decisions, including formal reporting, delayed disclosure, alternative channels, and silence.

year of direct involvement in managing, administering, or supporting the implementation of the WBS. For users or prospective users, prior use of the formal WBS was not required, but participants were expected to be familiar with the reporting mechanism and with the organisational dilemmas surrounding the decision to report suspected wrongdoing.

The participants comprised two whistleblowing system (WBS) administrators and three users or prospective users of the WBS (see Table 1). Recruiting participants was challenging because whistleblowing is a sensitive organisational issue, and not all eligible individuals were willing to discuss their knowledge, experiences, or perceptions of the WBS. Participant recruitment therefore prioritised eligible individuals who were willing to provide detailed accounts under conditions of confidentiality. The WBS administrators provided insights into the management, implementation, operational challenges, and organisational responses associated with the reporting system. Meanwhile, the users and prospective users offered perspectives on how whistleblowing is understood, experienced, and negotiated within everyday bureaucratic practice.

Research Location and Case Context

The study was conducted at the Inspectorate of an anonymised provincial government located on the island of Java, Indonesia. The bounded case concerned the implementation and everyday interpretation of the formal WBS within this provincial government, with the Inspectorate serving as the organisational unit responsible for internal oversight, complaint handling, and the coordination of reporting procedures. This research site was intentionally selected because the Inspectorate plays a strategic role in handling complaints, conducting internal oversight, and preventing fraud within regional government institutions (Selanno & Wance, 2021). The case was also considered analytically relevant because the provincial government had formally incorporated the WBS into its governance and fraud-prevention arrangements, while the practical use of the system remained dependent on how bureaucratic actors understood reporting, assessed its risks, and anticipated organisational responses.

Instrumentation or Tools

The researcher served as the primary instrument, supported by a semi-structured interview guide, audio recorder, field notes, and institutional documents (Creswell, 2015). The guide explored participants' understandings of whistleblowing, reporting risks, organisational responses, cultural and religious-ethical considerations, and the relationship between the formal WBS and everyday practice.

Questions remained flexible so that participants could elaborate on contextually significant experiences.

Data Collection Procedures

Data were collected between 12 January and 29 April 2026 through face-to-face semi-structured interviews, field observations conducted during research visits, naturally occurring conversations, and documentary and related contextual materials. Five participants were interviewed, with one participant interviewed twice to clarify and deepen issues emerging from the initial interview. The interviews were conducted at the Inspectorate's office or library, during working hours for Participants 2-5 and after working hours for Participant 1, depending on participants' availability. The six interview sessions lasted approximately 45-120 minutes and were conducted in Indonesian.

Potential participants were initially contacted via WhatsApp and provided with brief information about the study. Those who agreed to participate were then asked to complete a Google Form containing basic identification details and an initial statement of willingness to participate. Before each interview, the researcher reiterated the purpose of the study, the voluntary nature of participation, confidentiality, and the right to withdraw, after which participants signed an informed consent form. With participants' permission, all interviews were audio-recorded. The recordings were transcribed using a semi-verbatim approach, retaining the substantive meaning and relevant expressions while removing repetitions, filler words, and speech elements that did not affect interpretation. The researcher subsequently checked each transcript against the original audio recording. Minor linguistic corrections were made to improve readability without altering participants' intended meanings.

Observations were conducted across six research visits embedded within the interview process, comprising two visits with Participant 1 and one visit each with Participants 2-5. No separate visits were conducted solely for observation. The observation periods corresponded broadly to the interview visits and ranged from approximately 45 to 120 minutes. The observations focused on the organisational setting, everyday interactions, hierarchical relationships, and interactions between participants, supervisors, and colleagues. The researcher also observed the presence and physical condition of available reporting channels, including the formal WBS, "LaporGub", other complaint channels, and physical complaint facilities. Relevant informal conversations were documented only when they involved participants who had already provided informed consent. Although participants were aware that they were taking part in a research study, these less structured interactions sometimes elicited spontaneous and contextually rich accounts that complemented the formal interviews. Relevant observations and conversations were documented in

field notes and used as complementary contextual evidence rather than as stand-alone sources for making claims about participants' experiences.

Documentary and related contextual materials comprised six sources: one provincial regulation governing the WBS, one regulation or policy document related to the Integrity Zone programme, one internal official memorandum, one publicly available YouTube video relevant to an issue discussed in the organisational material, and two news items concerning the WBS and its socialisation. These materials were selected because they provided information about the formal design, regulatory basis, organisational communication, administrative responsibilities, reporting procedures, and implementation context of the WBS. They were used to compare formal institutional arrangements and publicly communicated practices with participants' accounts of how reporting mechanisms were understood and experienced in practice.

Data Analysis

Data were analysed using reflexive thematic analysis, drawing upon the procedures outlined by Braun & Clarke, (2022). The analytical process began with data familiarisation, during which the researcher organised and repeatedly read the interview transcripts, field observations, naturally occurring conversations, and documentary materials to develop an in-depth understanding of the context, participants' experiences, and the meanings embedded within the data. The audio recordings were also revisited where necessary to retain the tone, emphasis, and contextual meaning of participants' accounts.

Themes were not predetermined but were developed iteratively through continuous engagement with the data. During the interpretative phase, sensemaking theory was employed as the primary analytical lens to examine how participants interpreted reporting decisions in situations characterised by ambiguity, perceived risk, social relationships, cultural expectations, and religious-ethical considerations. The theory was introduced after the initial coding and theme development had begun, enabling the researcher to interpret how participants constructed, reconsidered, and provisionally resolved the meaning of whistleblowing without imposing sensemaking categories on the initial coding process.

Trustworthiness

Trustworthiness was strengthened through triangulation across interviews, observations, naturally occurring conversations, and documents; systematic documentation of analytical decisions; comparison of convergent and deviant accounts; and reflexive attention to the researcher's interpretive role (Lincoln & Guba, 1985). Contextual detail and participant quotations support credibility and transferability, while the audit trail supports dependability and confirmability.

Ethical Approval and Research Ethics

Ethical clearance was granted by the Institute for Research and Community Service, Universitas Tidar, in January 2026 (No. 2959/DST/UN57.L1/B/PT.01.04/2026). All participants were informed about the study's purpose, voluntary participation, and their right to withdraw at any time. Written informed consent was obtained electronically and verbally reconfirmed before each interview. Participant and institutional identities were anonymised, with identifying information replaced by participant codes. All research data, including audio recordings, transcripts, consent records, and field notes, were securely stored on a password-protected laptop accessible only to the first author and used solely for academic purposes.

Result and Discussion

The analysis generated three interrelated themes that explain how bureaucratic actors made sense of whistleblowing within the tension between formal reporting expectations and everyday organisational realities. The themes were developed through iterative engagement with interview transcripts, field observations, naturally occurring conversations, and documentary materials. Rather than treating whistleblowing merely as the use of a formal reporting channel, the findings show that participants interpreted reporting by considering its ethical justification, organisational safety, relational consequences, and likely institutional response. Across the three themes, interview accounts were examined alongside field observations and institutional documents, including WBS guidelines, internal memoranda, and regulations related to the Integrity Zone programme. Convergent as well as discrepant evidence was retained in the analysis to capture variation in how participants understood and responded to suspected organisational irregularities.

Figure 1 summarises the analytical pathway from the empirical codes and patterns of meaning to the three overarching themes. The figure does not imply that the identified patterns operated uniformly across participants. Instead, each theme was developed by comparing multiple participant accounts with observational and documentary evidence, while also retaining deviant or contradictory cases that challenged the dominant pattern. The map illustrates how participants' understandings of whistleblowing were shaped by multiple interrelated considerations, including awareness of suspected organisational irregularities, reporting risks, whistleblower stigma, hierarchical pressures, Javanese cultural values, religious-ethical concerns, trust in confidentiality and institutional follow-up, alternative reporting channels, and the misalignment between the formal WBS and everyday organisational practice. These patterns did not operate as isolated determinants but interacted through an interpretative process in which participants assessed whether reporting was morally justified, socially acceptable, organisationally safe, and likely to produce a meaningful institutional response.

The concept of negotiated meaning occupies the centre of the coding map because it represents the core interpretative process linking the empirical patterns to the thematic findings. Participants did not respond mechanically to the existence of a formal reporting mechanism. Instead, they interpreted whistleblowing through the interplay of formal obligations, anticipated retaliation, relational consequences, cultural expectations, and religious-ethical caution. As a result, whistleblowing could acquire different practical meanings: as an ethical responsibility, a socially risky action, a potential source of conflict or *fitnah*, or an intervention whose outcome remained uncertain.

Through this interpretative process, the empirical patterns were organised into three interrelated themes. The first theme explains the gap between recognising suspected wrongdoing and deciding to report it. The second theme examines how cultural and religious-ethical considerations were negotiated in reporting decisions. The third theme shows how relational and cultural considerations were prominent in participants' accounts of the practical meaning of whistleblowing. Taken together, the coding map demonstrates that whistleblowing was not merely a procedural act but a socially situated and continuously interpreted practice within the Javanese public bureaucracy.

Knowing but Not Reporting: The Gap Between Awareness and Whistleblowing

The first theme reveals a persistent gap between individuals' awareness of suspected organisational

Coding Map of the Negotiated Meaning of Whistleblowing

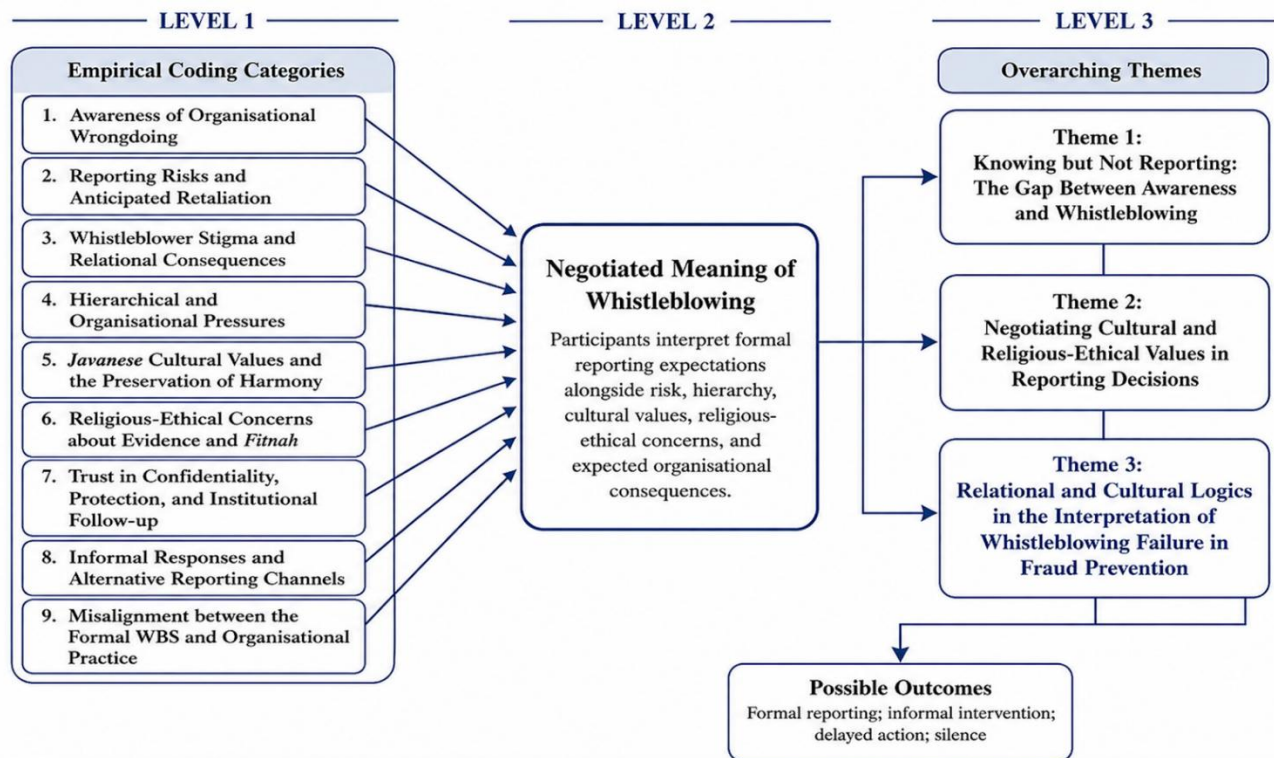


Figure 1. Coding Map of the Negotiated Meaning of Whistleblowing

irregularities and their willingness to report them through formal whistleblowing channels. Participants described situations in which questionable practices were known, discussed, or informally recognised within the organisation, yet such awareness did not automatically lead to the use of the formal whistleblowing system (WBS). This distinction is important because awareness of a suspected irregularity does not necessarily mean that wrongdoing has been formally established. Rather, participants interpreted practices they encountered as procedurally inappropriate, ethically questionable, or potentially problematic before deciding whether any further action was warranted.

Participant 1 illustrated this process by describing how previous involvement in questionable practices and interpersonal obligations could constrain an individual's perceived ability to report. In this account, "pekewuh," a Javanese expression associated with reluctance arising from interpersonal obligations and social indebtedness, became particularly important when individuals felt that their own past behaviour weakened their moral position to challenge others.

"People who have been involved in such practices in the past feel constrained by their own history. For example, a department head who was once involved in misconduct cannot be firm because they are held back by their past. Most people feel pekewuh because they were once involved themselves. As a result, they cannot act decisively, and the misconduct is simply tolerated. In Javanese we say, *koe yo podo wae* ('you are no different'). Perhaps that is why people prefer to remain silent." (Participant 1)

A related concern appeared in Participant 2's account, which focused less on past involvement and more on the social identity that could become attached to someone who reports colleagues. According to this participant, employees who are known to have reported others may subsequently be treated with caution by colleagues and supervisors.

"If we know that a colleague has reported misconduct before, we tend to develop the perception that this person likes reporting others. If they are later assigned to my team,

I may hesitate to give them an important role because they might report me as well. That is simply how bureaucratic organisational culture works." (Participant 2)

Participant 3 introduced another dimension by linking reluctance to report with perceptions of solidarity and collective belonging within the workplace.

"Solidarity is one of the reasons why whistleblowing often does not work. Indonesians have a collectivist culture; we feel connected to one another. Western societies are different. We have a much stronger sense of belonging to each other." (Participant 3)

"If the issue goes outside the organisation, it becomes serious. But if it is kept inside, perhaps it can still be resolved in a way that creates as little conflict as possible. Maintaining organisational harmony is important." (Participant 3)

Evidence beyond the interviews also supported this distinction between the formal availability of the WBS and its practical use. Documentary review showed that formal procedures and institutional mechanisms for reporting were available within the organisation. Field observations and everyday conversations, however, indicated that the dedicated WBS was not consistently invoked as the primary or automatic response when participants discussed organisational concerns. Instead, participants also referred to other routes of communication and internal problem resolution. The coexistence of a formally established reporting mechanism with alternative practices suggests that limited formal reporting cannot be explained simply by the absence of reporting infrastructure. Rather, organisational actors continued to interpret which channel was considered safe, legitimate, appropriate, and likely to produce a meaningful response.

Importantly, this interpretation was not uniform across all participants. A contrasting account suggested that there was no clear or explicit rejection of the WBS within the Inspectorate and that integrity-related reporting mechanisms were generally accepted as legitimate organisational instruments. This deviant case qualifies the interpretation that non-reporting primarily reflected opposition to the formal system. Instead, the tension

appeared to lie more in the practical conditions surrounding its use: when formal reporting was considered necessary, whether confidentiality could be trusted, what organisational response could be expected, and what consequences might follow for the reporter. The issue, therefore, was not necessarily resistance to the existence of the WBS itself, but uncertainty surrounding the meaning and consequences of using it.

Overall, this theme shows that awareness of suspected organisational irregularities does not automatically generate whistleblowing. Before deciding whether to use the formal WBS, individuals interpret both the questionable practice and the possible consequences of reporting it. From a sensemaking perspective, whistleblowing failure therefore becomes visible at an early interpretive stage, where the formal expectation to report encounters actors' assessments of legitimacy, risk, organisational response, and relational consequences (Sonenshein, 2007; Weick et al., 2005). In the context of the Javanese public bureaucracy examined in this study, the resulting gap between knowing and reporting provides the first indication that whistleblowing failure is not simply an absence of individual courage. Rather, it emerges from an ongoing process in which the meaning of formal reporting is negotiated within existing organisational and social relationships.

Negotiating Cultural and Religious-Ethical Values in Whistleblowing Decisions

Building on the gap between awareness and formal reporting identified in the first theme, the second theme explains how individuals interpret whether reporting is an appropriate response to suspected organisational irregularities. Participants' accounts indicate that this decision involves an ongoing negotiation between ethical responsibility, cultural expectations, interpersonal relationships, and religious-ethical considerations. Within the public bureaucracy examined in this study, formal reporting was therefore not interpreted merely as an administrative act. Participants also considered whether reporting was socially appropriate, morally justifiable, sufficiently supported by evidence, and likely to harm relationships or another person's reputation.

Participant 4 illustrated this tension through an account connecting resistance to the WBS with a particular interpretation of Javanese values. He also recalled a similar tension when discussing gratuities with village officials:

"He explained that the whistleblowing system was not supported at the time because, according to the Governor, it did not align with Javanese philosophy and could become a channel for slander. That statement reminded me of my own experience. When I conducted a socialisation programme on gratuities in a village, I explained that village officials should not accept anything in return for public services. One official responded, 'Sir, I disagree. As Javanese people, we should preserve our cultural traditions.' I remained silent. I explained that gifts unrelated to official duties might be acceptable, but anything connected to one's work was not. Nevertheless, he firmly maintained his position." (Participant 4)

Concerns about relationships were closely connected to another interpretation of the WBS: the possibility that confidential or anonymous reporting could be used for personal retaliation. Participant 5 explained that organisational leaders were concerned that employees might use reporting mechanisms to attack colleagues with whom they had personal conflicts.

"Once this reporting feature becomes available, there are side effects that must be prevented. We do not want civil servants to start attacking one another. If I dislike someone, I could simply report them while my identity remains

confidential, even though the allegations may not be true. It could become like an anonymous letter. That is what organisational leaders are concerned about." (Participant 5)

The negotiation became more explicit when participants discussed religious-ethical considerations. Participant 5 emphasised that allegations should not be based solely on suspicion because accusing another person without sufficient evidence could become *fitnah*.

"Should whistleblowing require evidence? I believe it should. In Islam, accusations cannot be made without witnesses. At the very least, there should be evidence. Otherwise, it becomes slander, which is inconsistent with Islamic teachings." (Participant 5)

"The line between a public complaint and slander can sometimes be very thin. A complaint may become slander or be used to damage someone's reputation. Someone who has done nothing wrong may appear guilty or become implicated in misconduct simply because of a report." (Participant 2)

"I was standing against all of my colleagues. They actually cared about me, but perhaps they were also afraid. My strategy was simply to remind them. That requires considerable courage. Most people simply do not want to fight." (Participant 4)

This account provides an important contrasting case. Participant 4 did not respond to ethical tension through passive silence. He challenged the practice, but did so through reminders rather than describing immediate formal reporting through the WBS. His experience therefore suggests that cultural and relational constraints do not determine behaviour in a uniform way. Individuals may continue to act on their ethical commitments while selecting forms of action that they perceive as less confrontational or more appropriate to their organisational position. The relevant analytical distinction is therefore not simply between courage and silence, but between different ways in which ethical concerns are translated into organisational action.

Documentary evidence further highlights this distinction. Formal WBS procedures frame reporting primarily through institutional requirements, reporting channels, and administrative processes. Such documents establish the legitimacy and availability of formal whistleblowing but cannot fully capture the relational and moral considerations described by participants. Field observations and everyday conversations similarly indicated that organisational concerns could be discussed and addressed through interactions outside the dedicated WBS channel. The contrast between formal procedures and participants' situated accounts therefore reveals a gap between the institutional prescription to report and the meanings attached to reporting in everyday organisational life.

"I believe that Islam offers the best system. I may not understand everything, but I have confidence in it. At the same time, we must live within the system we have. Every profession has its own problems. Corruption exists in government, while the private sector has its own issues. Every organisation has its own negative stories." (Participant 5)

These accounts reveal the central process of negotiated meaning identified in this study. Whistleblowing was not assigned a single, stable meaning. The same act could be interpreted as an expression of integrity, a mechanism for protecting the organisation, a threat to interpersonal harmony, a possible instrument of retaliation, or a morally risky accusation. Individuals therefore negotiated among these possible meanings before deciding whether formal reporting was appropriate. This negotiation does not imply that cultural or religious values simply override formal organisational rules. Instead, formal rules, relational obligations, religious-ethical principles, perceived organisational consequences, and

personal experiences interact in shaping what reporting comes to mean in a particular situation.

Overall, this theme shows that decisions to remain silent, report formally, or adopt less confrontational responses emerge from an interpretive negotiation rather than from the absence of ethical awareness. Participants continued to recognise values such as honesty, justice, responsibility, and amanah, but these values did not automatically translate into formal whistleblowing. They were interpreted alongside *sunghan*, *ewuh pakewuh*, solidarity, concerns about *fitnah*, evidential sufficiency, hierarchical relationships, and anticipated social consequences. Silence therefore represented one possible outcome of this negotiation, but not its predetermined result.

This process also reveals a form of value-practice misalignment. Ethical commitments remained present, yet their behavioural expression did not always correspond with the formal organisational expectation to use the WBS. Participants could instead respond through informal warnings, internal resolution, restraint, or non-reporting. From a sensemaking perspective, this misalignment reflects the interpretation of ambiguous situations rather than a straightforward rejection of integrity values (Maitlis & Christianson, 2014; Sonenshein, 2007). In this study, negotiated meaning therefore provides the mechanism linking cultural and religious-ethical values to the limited practical use of formal whistleblowing: formal reporting becomes less likely when individuals interpret alternative responses as more socially appropriate, morally defensible, or organisationally viable than using the formal WBS.

Relational and Cultural Logics in the Interpretation of Whistleblowing Failure in Fraud Prevention

The third theme brings together the interpretive patterns identified in the preceding themes. Participants first described a gap between recognising suspected organisational irregularities and formally reporting them, and then explained how reporting decisions were negotiated through relational, cultural, and religious-ethical considerations. Across these accounts, relational and cultural considerations were particularly prominent in how participants made sense of whistleblowing within everyday bureaucratic life. Reporting was interpreted not only through the formal expectation to disclose suspected misconduct but also through concerns about hierarchy, interpersonal relationships, solidarity, harmony, social standing, and conflict avoidance.

This pattern should not be understood as evidence that relational and cultural logics causally “dominated” formal reporting logic in all situations. Rather, within the organisational context examined in this study, participants frequently drew on relational and cultural considerations when explaining why formal reporting was difficult, risky, or inappropriate in particular circumstances. The concept of institutional logics is used here as a complementary interpretive resource to identify these different sources of organisational meaning (Besharov et al., 2014; Greenwood et al., 2011). Sensemaking remains the primary lens for explaining how individuals interpret ambiguous situations and decide how to act, while institutional logics perspective helps illuminate the multiple organisational expectations and value systems available to them during that interpretive process.

Participant 4 illustrated this tension when describing the interpersonal consequences of challenging questionable organisational practices:

"I would be standing against all of my colleagues. They actually care about me, but perhaps they are afraid as well. My strategy is simply to remind them. That requires considerable courage. Most people simply do not want to fight." (Participant 4)

This account shows how the formal expectation to address suspected wrongdoing could be interpreted alongside the relational consequences of doing so. The expression “not wanting to fight” suggests that challenging a questionable practice was not understood merely as compliance with an integrity mechanism, but also as a potentially confrontational act. Participant 4 nevertheless did not respond through complete inaction. His preference for reminding colleagues represents an alternative form of ethical action that allowed him to express concern without immediately escalating the matter through formal reporting. This account therefore illustrates how organisational actors may translate ethical commitments into different forms of action depending on how they interpret relational and organisational consequences.

The tension between formal organisational arrangements and everyday organisational practice was expressed particularly clearly by Participant 4:

"A system without a supporting culture is meaningless. It simply will not work." (Participant 4)

This statement highlights an important distinction between the formal existence of the WBS and the meanings required to sustain its practical use. Documentary evidence examined in this study established the presence of formal reporting procedures and institutional mechanisms. Participants' accounts, however, showed that the existence of these arrangements did not necessarily make formal reporting an automatic or preferred organisational practice. Whether the WBS was actually used depended partly on whether reporting was understood as legitimate, safe, appropriate, and compatible with everyday organisational relationships.

The concept of decoupling is introduced here only to illuminate this particular organisational condition. It does not replace the sensemaking framework or constitute a separate explanation of individual reporting decisions. Sensemaking explains how organisational actors interpret the act of reporting, whereas decoupling helps describe the organisational-level gap that can arise when formally established structures are not fully reflected in everyday practice (DiMaggio & Powell, 1991; Greenwood et al., 2011). In this sense, the two concepts operate at complementary analytical levels: sensemaking concerns the interpretive process through which individuals decide how to respond, while decoupling provides a way of understanding why a formally established WBS may coexist with limited or alternative forms of reporting practice. This distinction is also evident in Participant 4's description of longstanding organisational habits:

"The culture has not been fully established. There are still remnants of the past. When someone enters a new organisation, one of the first questions they ask is, 'How was it done before?' That mindset still exists and continues to shape this organisation." (Participant 4)

The recurring question “How was it done before?” indicates that employees did not rely exclusively on written procedures when determining appropriate organisational behaviour. They also referred to existing practices, precedents, and the behaviour of others. Such patterns provide practical cues through which organisational actors make sense of what is considered normal, acceptable, or feasible within their working environment (Schein & Schein, 2017). Institutional logics is useful here because these established practices may embody relational and cultural expectations that coexist with the formal integrity logic represented by the WBS. The findings therefore point to the coexistence of different organisational logics rather than demonstrating that one logic universally overrides another.

Viewed through sensemaking, these findings suggest that participants encountered several possible interpretations of whistleblowing simultaneously. Formal organisational arrangements framed reporting as an integrity and fraud-

prevention mechanism. Relational experience could frame the same action as socially disruptive or potentially damaging to workplace trust. Cultural expectations could make harmony and non-confrontation relevant to the decision, while religious-ethical reasoning could introduce concerns about fairness, evidence, and fitnah (Maitlis & Christianson, 2014; Sonenshein, 2007; Suyatno et al., 2017). The practical meaning of whistleblowing emerged through the interpretation and negotiation of these different considerations rather than from any single logic operating in isolation.

This pattern can be understood as a form of value-practice misalignment. Values of integrity, accountability, and responsibility remained visible in participants' accounts, but their behavioural expression did not always correspond with the formal organisational expectation to report through the WBS. The misalignment therefore lies not necessarily between ethical and unethical actors, but between the formal expression of integrity expected by the organisation and the forms of action that individuals considered socially, morally, and organisationally viable.

For fraud prevention, this distinction is important. Establishing a reporting channel is necessary, but formal availability alone does not determine how that mechanism will be interpreted or used. The findings suggest that strengthening whistleblowing requires attention to the meanings attached to reporting in everyday organisational life. Confidentiality, protection, credible follow-up, and procedural clarity remain important organisational conditions for supporting whistleblowing (Kang, 2023; Previtali & Cerchiello, 2022). However, the present findings further suggest that reporting also needs to be interpreted as a legitimate contribution to collective integrity rather than as an act of hostility, disloyalty, or interpersonal confrontation.

Overall, this theme identifies a context-specific interpretive pattern in which relational and cultural considerations were prominent in participants' accounts of whistleblowing. The findings do not establish that these logics were inherently or universally stronger than formal reporting logic. Instead, they show that formal integrity expectations coexisted with relational, cultural, and religious-ethical considerations, and that individuals interpreted and negotiated among these different sources of meaning before deciding how to respond (Besharov et al., 2014; Nurhidayat & Kusumasari, 2017). Sensemaking explains this interpretive process, while institutional logics help identify the multiple organisational frames available within it, and decoupling helps illuminate the organisational gap between formal WBS structures and everyday reporting practices (Besharov et al., 2014; Greenwood et al., 2011; Maitlis & Christianson, 2014; Meyer & Rowan, 1977). Used in this complementary way, these concepts provide different levels of explanation without displacing sensemaking as the primary analytical framework.

Taken together, the three themes suggest the following interpretive process. First, individuals become aware of suspected organisational irregularities, but awareness does not automatically lead to formal reporting. Second, they interpret the meaning and possible consequences of reporting by considering their organisational position, relationships, stigma, evidence, and anticipated organisational response. Third, cultural and religious-ethical considerations enter this interpretive process and shape assessments of whether reporting is appropriate, fair, safe, and morally justifiable. Finally, these considerations interact with the formal expectations embodied in the WBS, producing different possible responses, including formal reporting, informal action, internal resolution, or silence. The limited practical use of formal whistleblowing therefore emerges not because relational or cultural logics simply overpower formal rules, but because formal reporting may not become the

response that organisational actors interpret as the most legitimate, viable, or appropriate within a particular situation.

Comparison with Previous Studies

The findings are broadly consistent with previous research showing that whistleblowing effectiveness depends on more than the formal availability of a reporting channel. Earlier studies have identified factors such as anonymity, whistleblower protection, organisational support, reporting procedures, follow-up, and trust as important conditions for reporting (Balijja & Min, 2023; G. Lee & Xiao, 2018; Near & Miceli, 1995; Stubben & Welch, 2020). The present study does not challenge these findings. Rather, it shows that these formal and organisational conditions are interpreted within everyday organisational relationships. A reporting mechanism may formally exist, but whether it is used also depends on whether organisational actors perceive reporting as safe, legitimate, appropriate, and likely to produce manageable consequences.

This difference is also methodological. Much whistleblowing research has relied on surveys, experiments, and statistical models, although qualitative studies have also provided important insights into whistleblower experiences, organisational perspectives, and reporting dilemmas (Friedrich & Quick, 2024; Hennequin, 2020; Nurhidayat & Kusumasari, 2019). The contribution of the present study therefore does not lie simply in using a qualitative method. Rather, its interpretive approach allows closer examination of how risk, hierarchy, stigma, organisational experience, cultural expectations, and moral concerns are brought together in participants' explanations of reporting and non-reporting.

The findings can also be compared with research on socio-cultural influences. D'Cruz & Bjørkelo, (2016) highlighted the role of socio-cultural dynamics throughout the whistleblowing process, while Suyatno et al., (2017) emphasised the relevance of cultural context to whistleblowing policies. In Indonesia, Ratna Sari et al., (2023) found that *ewuh pakewuh* was associated with lower whistleblowing intention. The present findings are consistent with the importance of culture but suggest a more situated interpretation. Participants' references to *pekewuh*, *sungkan*, solidarity, harmony, and avoiding confrontation did not indicate that Javanese culture automatically prevented whistleblowing. Instead, these considerations became part of how individuals assessed whether formal reporting was appropriate and socially acceptable in a particular situation.

The theoretical contribution of this study lies in providing an interpretive explanation of the transition between awareness of a suspected organisational irregularity and the response that follows. Sensemaking helps explain how organisational actors interpret ambiguous situations before deciding how to act (Maitlis & Christianson, 2014; Weick et al., 2005). The present findings add to this perspective by showing that, in the context studied, the meaning of whistleblowing emerged through the negotiation of formal integrity expectations, relational consequences, cultural considerations, religious-ethical concerns, evidence, and anticipated organisational responses. The contribution is not the claim that any one of these considerations universally determines whistleblowing. Rather, the study shows how their coexistence helps explain why recognising a suspected irregularity does not automatically lead to formal reporting.

In this study, "negotiated meaning," "value assimilation," and "value-practice misalignment" are analytical labels generated from the interpretation of this case. They are not introduced as pre-existing theoretical constructs or as separate theoretical frameworks. "Negotiated meaning" is the central analytical label describing how participants reconciled different meanings and obligations surrounding reporting. "Value assimilation" refers to the observed interweaving of cultural and religious-ethical considerations, while "value-practice

misalignment” describes the observed gap between participants’ expressed commitment to integrity and the forms of action through which that commitment was enacted. These labels are used to organise the empirical patterns identified in this case rather than to claim universally applicable new concepts.

Contextually, the study demonstrates how *pekewuh*, *sungkan*, reporting stigma, concerns about *fitnah*, hierarchy, and preferences for less confrontational responses shaped the interpretation of formal integrity expectations within Javanese public bureaucracy. Practically, the findings reinforce the importance of confidentiality, whistleblower protection, procedural clarity, and credible follow-up, while indicating that WBS legitimacy also depends on framing reporting as a legitimate contribution to collective integrity rather than as hostility, disloyalty, or interpersonal confrontation.

Limitations and Cautions

This study has several limitations that should be acknowledged. First, it is based on a five-participant interpretive single-case study within a specific Javanese public bureaucracy. The findings are therefore context-specific and are not intended for statistical generalisation. Second, the analysis draws on participants’ accounts, observations, naturally occurring conversations, and documentary evidence. These sources provide insight into how whistleblowing was interpreted and experienced within the case, but they do not independently verify the occurrence or prevalence of the suspected organisational irregularities discussed by participants. Third, because whistleblowing is a sensitive organisational issue, the analysis necessarily depends on participants’ willingness to disclose their experiences, perceptions, and concerns.

The cultural and religious-ethical interpretations presented in this study should also be read with caution. The findings do not suggest that Javanese culture or religious values inherently discourage whistleblowing. Rather, participants drew on considerations such as harmony, *pekewuh*, *sungkan*, *fitnah*, hierarchy, and interpersonal relationships when interpreting whether and how to respond to suspected organisational irregularities. These findings should therefore be understood as a context-specific account of meaning-making within the organisation examined, rather than as universally applicable characteristics of Javanese bureaucracy or whistleblowing behaviour.

Recommendations for Future Research

Future research could examine whether similar processes of negotiated meaning occur across different public-sector organisations, regions, and cultural settings. Comparative or multiple-case studies would be particularly useful for examining how differences in organisational hierarchy, whistleblower protection, reporting procedures, and institutional trust shape the interpretation of formal reporting. Such studies could also assess whether the patterns identified in this case, including informal responses, delayed action, and silence, occur under different organisational conditions.

Further research could also investigate more specifically how organisational arrangements influence the meaning and use of the WBS. Particular attention could be given to independent report verification, anti-retaliation safeguards, evidentiary guidance, confidentiality, and transparency of organisational follow-up. Mixed-methods research may complement in-depth qualitative inquiry by examining whether these organisational conditions are associated with differences in reporting practices across broader settings. Future studies could additionally explore variations related to organisational position, professional experience, and

generation without assuming that these factors operate uniformly across contexts.

Conclusion

This study examined how negotiated meaning within the Javanese public bureaucracy shapes the limited practical use of formal whistleblowing as a fraud prevention mechanism. The findings show that awareness of suspected organisational irregularities did not automatically lead to formal reporting. Participants interpreted reporting through considerations of hierarchy, interpersonal relationships, stigma, evidence, cultural expectations, and religious-ethical concerns. As a result, responses could include formal reporting, informal reminders, internal resolution, delayed action, or silence. These findings reflect participants’ interpretations rather than evidence that relational or cultural considerations objectively outweighed formal reporting logic.

The theoretical contribution of this study lies in providing an interpretive explanation of the transition between awareness and response through a sensemaking perspective. “Negotiated meaning” is used as a case-generated analytical label to describe how participants reconciled formal integrity expectations with relational, cultural, and religious-ethical considerations. “Value assimilation” and “value-practice misalignment” are likewise used as analytical labels generated from this case rather than as separate theoretical constructs. Contextually, the study shows how *pekewuh*, *sungkan*, *fitnah*, stigma, hierarchy, and organisational harmony entered participants’ reasoning about whether and how to report suspected irregularities.

Practically, the findings suggest that strengthening the WBS requires both procedural safeguards and organisational legitimacy. Because participants raised concerns about evidence, stigma, retaliation, and interpersonal conflict, inspectorate leadership and WBS administrators should strengthen evidentiary guidance, independent report verification, confidentiality, anti-retaliation safeguards, and transparent follow-up. Culturally sensitive ethical communication may also help frame reporting as a legitimate contribution to collective integrity, but it should complement rather than replace formal protection and credible investigation mechanisms.

This study is limited by its five-participant single-case design and context-specific interpretive setting; therefore, the findings are not intended for statistical generalisation. Future research could examine whether similar processes of negotiated meaning emerge across other public-sector organisations and cultural settings, particularly under different arrangements for report verification, whistleblower protection, and follow-up transparency.

Author contributions

Octavia Lhaksmi Pramudyastuti contributed to the conceptualisation of the study, research design, data collection, qualitative data analysis, data interpretation, and preparation of the original manuscript. Anis Chariri contributed to the development of the theoretical framework, methodological supervision, refinement of the data analysis, and critical revision of the manuscript. Surya Raharja provided methodological input and reviewed the manuscript. All authors reviewed and approved the final version of the manuscript for publication.

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