The Effectiveness of Whistleblowing Systems and Legal Protection for Victims of Sexual Harassment: A Comparative Study of Internal Accountability in Higher Education Institutions in Badung Regency and Denpasar

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Abstract. Sexual harassment remains a critical issue in higher education institutions, where underreporting is frequently driven by fear of retaliation, social stigma, and inadequate legal protection for victims and whistleblowers. This study examines the effects of the Effectiveness of the Whistleblowing System (WBS) and Legal Protection and Perceived Safety of Victims/Whistleblowers (PHRAK) on Internal Accountability and Reporting Intention (VAIN) in higher education institutions located in Badung Regency and Denpasar City, Bali. A quantitative approach employing associative and comparative research designs was adopted. Utilizing a structured five-point Likert instrument distributed to academic personnel, the study analyzed primary response data using PLS-SEM (SmartPLS 4) and applied PLS-MGA to compare path relationships across geographical areas. The results indicate that both WBS and PHRAK exert positive and statistically significant effects on VAIN. PHRAK demonstrated the strongest influence, emphasizing that confidentiality, protection against retaliation, and procedural certainty are fundamental in encouraging reporting behavior. The PLS-MGA revealed no statistically significant structural differences between respondents in Badung Regency and Denpasar City, confirming model stability across geographical contexts. These findings provide empirical basis for integrating effective whistleblowing mechanisms with comprehensive legal protection to foster transparent, accountable, and victim-centered university governance.

Keywords: Higher Education Institutions, Internal Accountability and Reporting Intention (VAIN), Legal Protection (PHRAK), Sexual Harassment, Whistleblowing System (WBS)

1 Introduction

Sexual violence continues to pose a critical challenge to the governance of higher education institutions in Indonesia (Wahyuni et al., 2023). Although regulatory frameworks have been established to curb sexual misconduct in higher education, underreporting remains prevalent due to structural power dynamics, social stigma, reprisal risks, and inadequate institutional and legal safeguards for reporters and victims (Kinandana Kayuan & Andika Pratama, 2022). Consequently, many incidents remain unreported, undermining efforts to ensure justice, safeguard victims' rights, and foster a safe, inclusive, and violence-free academic environment (Hanifah, 2023).

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From the perspective of higher education governance, the implementation of a Whistleblowing System (WBS) represents a strategic mechanism for strengthening internal control by providing a secure, confidential, independent, and accountable reporting channel (Zulfikri, 2022). Beyond facilitating the disclosure of alleged misconduct, a well-functioning WBS demonstrates an institution's commitment to the principles of transparency, accountability, integrity, and the protection of individuals who report violations (Fidiawati et al., 2025; Hanifah, 2023). Beyond the mere presence of reporting avenues, system efficacy hinges on university stakeholders' faith in procedural integrity, guarantees of impartial inquiries with actionable follow-ups, and robust safeguards against reprisal for reporters and victims. (Ulfa et al., 2025).

The issuance of Regulation of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia No. 55 Year 2024 on the Prevention and Handling of Violence in Higher Education Institutions has strengthened the obligation of universities to develop comprehensive mechanisms for preventing and responding to violence. This regulation also emphasizes the importance of establishing internal reporting systems that are accessible, reliable, and effective in addressing reported cases (Pangestuti & Pangesti, 2025; Panjaitan, 2018). In this regard, an integrated assessment that combines accounting and legal perspectives is essential to evaluate the implementation of the Whistleblowing System as both an internal control mechanism and a legal safeguard for victims and whistleblowers (Carmelita Juliana Putri Benny et al., 2023).

In light of these considerations, the present research investigates how effectively the Whistleblowing System (WBS) functions as an internal control mechanism in responding to cases of sexual harassment within higher education institutions in Badung Regency and Denpasar City (Ardelia Citra Febriyanti et al., 2025). Furthermore, this research examines the extent to which legal protection is provided to victims and whistleblowers, with particular reference to the applicable laws and regulations (Putri & Yulista, 2025). The findings are expected to enrich the literature in public sector accounting and legal studies while providing evidence-based policy recommendations to strengthen higher education governance in promoting a safe, transparent, accountable, equitable, and harassment-free academic environment.

2 Methodology

A quantitative methodology was adopted in this study using an associative-comparative research design. Statistical modeling was applied to assess the causal impact of two exogenous constructs—Whistleblowing System Effectiveness (X1: WBS) and Legal Protection and Perceived Safety (X2: PHRAK)—on the endogenous outcome, Internal Accountability and Reporting Intention (Y: VAIN) (Hartarini et al., 2023; Panjaitan, 2018). The target population comprised members of the academic community (active students, lecturers, and administrative staff) across higher education institutions in Badung Regency and Denpasar City, Bali, Indonesia. The total academic population was estimated at 48,500 individuals in Badung Regency and 82,100 individuals in Denpasar City. To select representative participants, a purposive (judgmental) sampling technique was employed rather than total sampling. A targeted purposive sampling strategy was employed to select participants who fulfilled predetermined eligibility criteria: (1) being an active member of the academic community (student, faculty, or

staff) for at least one academic year; (2) demonstrating institutional awareness of campus reporting channels and legal safety compliance policies.

Although the initial sample calculation via Cochran's formula suggested a target of 384 respondents, the final valid dataset consisted of n = 100 respondents, comprising n1 = 58 respondents from higher education institutions in Badung Regency (58%) and n2 = 42 respondents from Denpasar City (42%). The total number of respondents was considered adequate for conducting structural analysis using PLS-SEM, as it met the minimum sample requirement established by the ten-times rule (Hair et al., 2019) and statistical power estimations (Kock & Hadaya, 2018) which require a minimum of 20 to 90 observations to achieve a statistical power exceeding 80%. Furthermore, the sample sizes for both subgroups (n1 = 58 and n2 = 42) exceed the recommended threshold of 30 respondents per group for PLS-MGA, ensuring robust and reliable parameter comparisons across geographical regions.

Data processing and hypothesis analysis were performed with SmartPLS 4 using the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique. The analysis was carried out through the following procedures:

1) Assessment of the Outer Model (Measurement Model)
   The measurement model was evaluated to establish the validity and reliability of the research instruments. Convergent validity was examined based on outer loading values above 0.70 and Average Variance Extracted (AVE) values exceeding 0.50. Discriminant validity was assessed through the Heterotrait–Monotrait Ratio (HTMT), with values below 0.90 indicating satisfactory discriminant validity. Reliability was determined using Cronbach's Alpha and Composite Reliability, with coefficients greater than 0.70 considered acceptable. Collinearity was also assessed using the Variance Inflation Factor (VIF). Indicators with VIF values above the recommended threshold of 5 were excluded where necessary to minimize multicollinearity and obtain more stable model estimates.
2) Assessment of the Inner Model (Structural Model)
   Assessment of the structural framework centered on evaluating explanatory power and predictive strength using R^2, f^2, and inner VIF metrics. These diagnostics quantified variance explained in the target construct while ensuring structural paths remained free from multicollinearity distortions.
3) Hypothesis Testing through Bootstrapping
   To evaluate path significance, a non-parametric bootstrapping routine with 5,000 iterations was executed, targeting the direct structural impacts of X1 and X2 on Y. Paths were deemed statistically significant when empirical estimates met standard two-tailed thresholds ($t > 1.96$, $p < 0.05$). Global simultaneous F-tests were omitted, as PLS-SEM prioritizes localized path validation and explained construct variance (R^2) over conventional omnibus testing..
4) Comparative Analysis Using PLS Multi-Group Analysis
   Regional differences between higher education institutions in Badung Regency and Denpasar City were investigated using PLS-MGA. Before comparing the structural relationships across groups, Measurement Invariance of Composite Models (MICOM) was conducted to determine whether the constructs were measured equivalently in both regional groups. After the measurement invariance requirements were satisfied, PLS-MGA was applied using Henseler's MGA p-values. Differences in structural path coefficients were interpreted as statistically significant when the p-value was below 0.05 or above 0.95.

Empirical outcomes were synthesized through the lenses of organizational governance theory, legal protection theory, and regulatory mandates on campus sexual violence prevention (Hastuti et al., 2025). Consequently, this research delivers actionable strategies to optimize whistleblowing structures as internal control tools while bolstering legal safeguards for victims and informants, ultimately advancing transparent, accountable, and integrity-driven university administration in Badung Regency and Denpasar City (Widhyatmika et al., 2023).

3 Result and Discussion

3.1 Result

Measurement Model Evaluation (Outer Model). The measurement model evaluation was conducted to ensure that each construct satisfied the validity and reliability requirements prior to assessing the structural model. During the initial stage of the analysis, indicator VAIN6 was removed because the preliminary evaluation indicated that it did not meet the model adequacy criteria and had the potential to reduce the quality of the construct. Following the re-estimation process, the measurement model demonstrated improved results, and all remaining indicators satisfied the recommended evaluation criteria.

The outer loading assessment revealed that all retained indicators exhibited loading values ranging from 0.600 to 0.905. The majority of the indicators achieved loadings above the recommended threshold of 0.70, thereby demonstrating adequate convergent validity. Only indicator VAIN9 produced an outer loading of 0.600; however, it was retained because this value remains acceptable in social science research and the indicator continued to make a meaningful contribution to its underlying construct. Furthermore, the bootstrapping results indicated that all indicators were statistically significant, with t-statistics exceeding 1.96 and p-values below 0.001. Therefore, all indicators were considered statistically valid.

The construct reliability assessment also demonstrated excellent results. Cronbach's Alpha values were 0.939 for Legal Protection and Perceived Safety of Victims/Whistleblowers (PHRAK), 0.918 for Internal Accountability and Reporting Intention (VAIN), and 0.938 for the Effectiveness of the Whistleblowing System (WBS). All values exceeded the recommended minimum threshold of 0.70, indicating high internal consistency. Similarly, Composite Reliability values ranged from 0.932 to 0.949, while the Average Variance Extracted (AVE) values ranged from 0.608 to 0.675, all of which were above the minimum acceptable threshold of 0.50. These findings indicate that each construct possessed excellent reliability and explained more than 50% of the variance in its respective indicators. The cross-loading approach was also applied to assess discriminant validity. The findings showed that every indicator achieved a greater loading value on the construct it was designed to measure than on the other constructs in the model. This result confirms that the indicators were appropriately associated with and sufficiently represented their corresponding latent constructs. The Heterotrait–Monotrait Ratio (HTMT) values ranged from 0.653 to 0.888, remaining below the recommended threshold of 0.90, thereby confirming acceptable discriminant validity.

Nevertheless, the Fornell–Larcker criterion indicated that the correlation between the PHRAK and VAIN constructs (0.844) exceeded the square root of the AVE for each

construct (0.822 and 0.780, respectively). Statistically, this finding suggests a strong empirical association between the two constructs. However, this condition does not necessarily imply that both constructs measure the same underlying concept. Within the context of whistleblowing research, legal protection and perceived safety constitute theoretical antecedents that facilitate the development of internal accountability and individuals' intentions to report misconduct. Consequently, the strong correlation observed between these constructs is theoretically expected and consistent with the conceptual framework of the study. Furthermore, the HTMT values remained below the recommended threshold of 0.90, and the cross-loading analysis confirmed that each indicator loaded most strongly on its designated construct. These findings provide sufficient evidence that overall discriminant validity remained acceptable. Therefore, both the PHRAK and VAIN constructs were retained because they represent conceptually distinct constructs despite exhibiting a high empirical correlation.

The VIF assessment produced values between 1.799 and 4.712, with no indicator exceeding the recommended upper limit of 5.00. The findings therefore suggest that multicollinearity was not present among the indicators. Accordingly, the measurement model demonstrated adequate statistical quality and could proceed to the evaluation of the structural model.

Structural Model Evaluation (Inner Model). Evaluation of the structural model focused on determining the model's predictive performance and assessing the relationships established between the latent constructs. The results indicated an R^2 value of 0.745 for the Internal Accountability and Reporting Intention (VAIN) construct, with an adjusted R^2 value of 0.740. These findings indicate that 74.5% of the variance in Internal Accountability and Reporting Intention can be explained by the Effectiveness of the Whistleblowing System (WBS) and Legal Protection and Perceived Safety of Victims/Whistleblowers (PHRAK), while the remaining 25.5% is attributable to factors outside the proposed research model. According to the PLS-SEM evaluation criteria, this R^2 value falls within the substantial category, indicating that the model possesses strong predictive power.

The effect size (f^2) analysis further revealed that the PHRAK construct produced an f^2 value of 1.178, indicating a very large effect, whereas the WBS construct yielded an f^2 value of 0.128, representing a small effect. These findings suggest that Legal Protection and Perceived Safety of Victims/Whistleblowers constitute the dominant factor influencing Internal Accountability and Reporting Intention. Although the Effectiveness of the Whistleblowing System also contributed positively to the model, its influence was comparatively smaller.

The bootstrapping results supported all proposed research hypotheses. The relationship between PHRAK and VAIN produced a path coefficient of 0.700, a *t*-statistic of 9.925, and a *p*-value of less than 0.001, indicating a positive and statistically significant effect. This finding suggests that higher levels of legal protection and perceived safety among victims or whistleblowers are associated with greater internal accountability and stronger intentions to report misconduct. These results imply that effective legal protection mechanisms can reduce fears of retaliation, enhance individuals' sense of security, and encourage the reporting of unethical or unlawful behavior, thereby strengthening organizational governance.

Similarly, the relationship between the Effectiveness of the Whistleblowing System (WBS) and Internal Accountability and Reporting Intention (VAIN) was found to be

positive and statistically significant, with a path coefficient of 0.231, a t-statistic of 2.237, and a p-value of 0.025. This finding indicates that a more effective whistleblowing system contributes to higher levels of internal accountability and reporting intention, although its influence is considerably weaker than that of legal protection. These results suggest that the existence of a well-designed reporting mechanism alone is insufficient to encourage whistleblowing unless it is accompanied by adequate legal protection and safeguards for victims and whistleblowers.

Measurement Invariance and Multi-Group Analysis. The results of the Measurement Invariance of Composite Models (MICOM) procedure confirmed that each construct fulfilled the criteria for compositional invariance, as well as equality in composite means and composite variances. All permutation p-values exceeded the significance threshold of 0.05, indicating that the model achieved full measurement invariance. Consequently, comparisons between the two groups using Partial Least Squares Multi-Group Analysis (PLS-MGA) were considered statistically valid.

Results from the PLS-MGA procedure demonstrated no statistically significant differences in structural path relationships across the two regional sub-samples. The relationship between Legal Protection and Perceived Safety of Victims/Whistleblowers (PHRAK) and Internal Accountability and Reporting Intention (VAIN) produced path coefficients of 0.685 for the first group and 0.837 for the second group. Specifically, the observed discrepancy between these coefficients yielded a two-tailed p-value of 0.399, confirming that the difference was statistically negligible. Similarly, the path from Whistleblowing System Effectiveness (WBS) to VAIN produced estimates of 0.292 for the first cohort and 0.024 for the second; with a two-tailed p-value of 0.207, this structural relationship exhibited no statistically significant inter-group variation.

The results indicate that the influence of Whistleblowing System Effectiveness and Legal Protection and Perceived Safety of Victims/Whistleblowers on Internal Accountability and Reporting Intention remains relatively consistent across the two regional groups. Thus, geographical location does not appear to alter the relationships between the constructs included in the proposed model. This consistency provides further support for the model's generalizability, suggesting that strengthening legal safeguards for victims and whistleblowers, alongside improving the effectiveness of the whistleblowing system, can contribute to greater internal accountability and willingness to report, irrespective of respondents' regional background.

3.2 Discussion

The results indicate that a well-functioning Whistleblowing System (WBS) significantly contributes to strengthening internal accountability and increasing individuals' willingness to report suspected sexual harassment incidents in higher education institutions. These findings indicate that the more effective the institutional reporting mechanism, the greater the confidence of members of the academic community in reporting suspected misconduct. A reporting system that is accessible, guarantees confidentiality, provides clear procedures, and is supported by transparent follow-up actions enhances whistleblowers' trust that their reports will be handled professionally and fairly. Accordingly, the Whistleblowing System serves not only as

a reporting channel but also as an essential component of the internal control system that supports transparent, accountable, and integrity-based university governance.

These findings are consistent with internal control theory, which recognizes reporting mechanisms as a fundamental tool for detecting organizational misconduct and strengthening institutional accountability. From a governance perspective, an effective Whistleblowing System enables organizations to identify irregularities at an early stage, allowing corrective actions to be implemented promptly. In the context of higher education, such mechanisms are essential for creating a secure academic environment and ensuring that policies designed to prevent and address sexual violence can be implemented effectively.

The results further reveal that legal protection and the perceived safety of victims and whistleblowers exert a positive and significant influence on internal accountability and reporting intention, with a substantially greater effect than the effectiveness of the Whistleblowing System itself. This finding suggests that individuals' willingness to report suspected sexual harassment is determined not only by the availability of reporting channels but also by their confidence that adequate legal protection will be provided throughout the reporting process. Guarantees of confidentiality, protection against retaliation, procedural certainty, and fair treatment are therefore essential factors that encourage victims and witnesses to report misconduct.

From a legal standpoint, the findings highlight the need for regulations on the prevention and handling of sexual violence in higher education to place stronger emphasis on safeguarding victims and whistleblowers. Adequate legal safeguards can provide greater certainty for individuals involved in the reporting process while reinforcing the institutional legitimacy of universities in handling complaints through objective, transparent, and accountable procedures. Stronger legal protection may therefore foster greater trust in institutional mechanisms and encourage members of the academic community to participate more actively in reporting misconduct.

The effect size analysis further indicates that legal protection and perceived safety constitute the most influential determinants of internal accountability and reporting intention. This finding implies that psychological security and institutional protection are more decisive in encouraging reporting behavior than the existence of a reporting mechanism alone. In other words, even a well-designed Whistleblowing System cannot function optimally if individuals continue to fear intimidation, retaliation, discrimination, social stigma, or adverse academic consequences after submitting a report. Therefore, the effectiveness of a Whistleblowing System must be complemented by comprehensive legal protection that ensures a secure environment for all parties involved in the reporting process.

The comparative analysis using PLS-MGA further demonstrated that there were no statistically significant differences between respondents from Badung Regency and Denpasar City. This finding indicates that the relationships among the effectiveness of the Whistleblowing System, legal protection and perceived safety, and internal accountability and reporting intention remain consistent across both regions. In other words, geographical location does not moderate the structural relationships proposed in the research model. These results suggest that the need for effective reporting mechanisms and adequate legal protection is universal across higher education institutions, thereby supporting the generalizability of the proposed model.

Despite these positive findings, several challenges remain in the implementation of Whistleblowing Systems within higher education institutions. Limited awareness of reporting procedures, concerns regarding confidentiality, insufficient dissemination of

information about reporting mechanisms, and perceptions that reports may not be followed up effectively continue to hinder the effectiveness of the system. These findings indicate that the successful implementation of a Whistleblowing System depends not only on the existence of regulations and technological infrastructure but also on the institution's commitment to fostering an organizational culture characterized by integrity, transparency, accountability, and victim protection.

The practical implications of this study suggest that higher education institutions should strengthen the implementation of their Whistleblowing Systems by improving reporting procedures, enhancing information security, reinforcing the capacity of sexual violence prevention and response units, and conducting continuous awareness and educational programs for the entire academic community. Furthermore, periodic evaluations of reporting mechanisms are necessary to ensure that the system remains responsive to institutional needs while providing optimal protection for victims and whistleblowers.

Overall, this study confirms that the effectiveness of the Whistleblowing System and robust legal protection are complementary components in enhancing internal accountability and reporting intention regarding sexual harassment cases in higher education institutions. Strengthening these two dimensions not only supports compliance with applicable regulations but also establishes the foundation for transparent, accountable, integrity-driven, and victim-centered university governance that promotes a safe academic environment free from sexual violence.

4 Conclusion

This study examined the effects of the Effectiveness of the Whistleblowing System (WBS) and Legal Protection and Psychological Safety for Whistleblowers (PHRAK) on Internal Accountability and Whistleblowing Intention (VAIN) using the PLS-SEM approach. The measurement model demonstrated satisfactory reliability and validity, indicating that the proposed constructs were appropriate for explaining the relationships among the variables. Although the Fornell-Larcker criterion indicated a high correlation between PHRAK and VAIN, the HTMT ratio, cross-loading analysis, and theoretical justification confirmed that both constructs remained conceptually distinct and empirically acceptable.

The structural model revealed that both the effectiveness of the whistleblowing system and legal protection significantly and positively influence internal accountability and whistleblowing intention. However, legal protection and psychological safety emerged as the most influential determinant, exhibiting a substantially stronger effect than the effectiveness of the whistleblowing system. These findings suggest that while an effective reporting mechanism is important, employees are more likely to report misconduct when they perceive adequate legal protection and feel safe from retaliation.

The model also demonstrated strong explanatory power, with the independent variables explaining 74.5% of the variance in internal accountability and whistleblowing intention. Furthermore, the MICOM analysis confirmed full measurement invariance, and the PLS-MGA indicated no significant differences in the structural relationships across the compared location groups. This finding suggests that the proposed model is stable and applicable across different organizational locations.

The findings contribute to the whistleblowing literature by emphasizing that strengthening legal protection and creating a psychologically safe environment are more critical than relying solely on the technical effectiveness of whistleblowing systems. Therefore, organizations and policymakers should not only invest in developing accessible and reliable reporting channels but also establish comprehensive legal safeguards, anti-retaliation policies, and organizational cultures that encourage ethical reporting. Further studies could consider expanding the research model by including other relevant factors, including ethical climate within the organization, leadership support, perceptions of organizational justice, and trust in management. The inclusion of these variables may increase the explanatory capacity of the model and offer a broader understanding of the factors influencing whistleblowing behavior.

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