

THE INFLUENCE OF NEUROLEADERSHIP AND COMPONENTS OF THE THEORY OF PLANNED BEHAVIOR ON THE INTENTION TO ENGAGE IN WHISTLEBLOWING AT THE DELI SERDANG DISTRICT ATTORNEY'S BRANCH OFFICE IN LABUHAN DELI

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Abstract

As technology advances and times change, misconduct has become a global issue; organizations in every region around the world are susceptible to fraud. The government has an obligation and responsibility to provide services to the public, particularly those related to meeting the needs necessary to achieve public welfare. Whistleblowing is the act of reporting fraud or misconduct committed by a party within an organization. The purpose of this study is to determine the influence of neuroleadership, attitudes, subjective norms, and behavioral control on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office branch in Labuhan Deli. This study employs a quantitative approach, and the research method used is the associative method. The population for this study consists of 51 civil servants (ASN) at the Deli Serdang District Attorney's Office branch in Labuhan Deli. In this study, the sampling technique used was the saturated sample technique, where all members of the population were used. This resulted in a sample of 51 respondents. The research instrument consisted of a questionnaire developed using a five-point Likert scale. Data analysis was carried out using the Statistical Package for Social Science (SPSS) program through validity tests, reliability tests, classical assumption tests, multiple linear regression, t-tests, f-tests, and the coefficient of determination. The findings show that neuroleadership has a positive and significant influence on the intention to perform whistleblowing, attitudes have a positive and significant influence on the intention to perform whistleblowing, subjective norms have a positive and significant influence on the intention to perform whistleblowing, and behavioral control also has a positive and significant influence on the intention to perform whistleblowing, and all four variables together have a positive and significant influence on the intention to perform whistleblowing. This research contributes to the Deli Serdang District Attorney's Branch in Labuhan Deli by developing a leadership approach focused on neuroleadership and strengthening the theory of planned behavior to boost employees' intention to engage in whistleblowing for the sake of achieving integrity.

Keywords: Whistleblowing, Neuroleadership, Theory of Planned Behavior, Attitude, Subjective Norm, Perceived Behavioral Control, Whistleblowing Intention

INTRODUCTION

In the wake of technological advancements and the dawn of a new era, fraud has become an international issue, with organizations across the globe at risk of encountering it. There are various reasons why individuals within an organization might engage in fraudulent behavior. As economies advance, instances of fraud within various entities tend to become more prevalent. The high incidence of such crimes today inevitably causes concern, given the significant harm and negative consequences they entail. Fraud is defined as an act that causes detriment to companies, organizations, employees, or other individuals (Widhyatmika et al., 2023). Regardless of the specific definition, fraud remains fraud—whether in the private or public sector. The underlying motives are similar—aiming to benefit oneself or a specific group—and the methods employed follow a consistent pattern: the execution of illegal activities. According to the 2025 fraud survey results by the Association of Certified Fraud Examiners (ACFE)

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Indonesia, the largest category of fraud is corruption, accounting for 47.6%. This is followed by the misappropriation of state, regional, or corporate assets at 12.2%, while financial statement fraud ranks last at 40.2% (ACFE, 2025).

The government is tasked with and responsible for providing services to the public, particularly regarding the fulfillment of needs to ensure societal well-being. However, not all government officials and employees fully appreciate the significance of these duties and responsibilities. This is evidenced by incidents within the government sector—specifically involving the Social Affairs Agency—such as the corruption case concerning rice-based social assistance. That case led to a search of the Directorate General of Social Empowerment and the naming of several suspects by the Corruption Eradication Commission (KPK). Such events demonstrate that not all officials or employees recognize the importance of service delivery in the execution of their duties and responsibilities. The most frequent form of misconduct in the management of finances and assets is corruption committed by internal parties—specifically, the civil servants (ASN) employed by the agency in question (Dewi, 2019). Corruption has implicated a wide range of individuals, from law enforcement officers, legislators, and regional heads to those in the private sector, as detailed in the KPK's 2024 and 2025 annual reports regarding perpetrators categorized by position.

In general, a whistleblowing system is a mechanism that internal personnel can utilize to prevent and report signs or actual instances of misconduct within an agency—ranging from rule violations and the abuse of authority to service-related issues experienced by the public. By using this system, internal staff—whether civil servants or non-civil servant personnel—can contribute to efforts to prevent and report acts that have occurred, or are suspected to have occurred, within the agency (Apriliani, 2024). A whistleblower is an employee who reports suspected legal violations within their workplace. Becoming a whistleblower is not an easy choice; before taking this step, an individual will face a wide range of challenges. This is evident from survey results showing that tips or whistleblowing rank first at 53.24%, followed by internal audits at 19.18%, while document examination ranks third for fraud detection at 7.43%. The rising number of public complaints reflects a high level of public confidence in the thorough investigation of corruption in Indonesia. The volume of reports received through various channels—ranging from official letters to whistleblowing systems—demonstrates the active role and courage of an increasingly critical public. KPK annual reports indicate a continued rise in complaints submitted via whistleblowing channels from 2023 to 2025, consistent with ACFE findings that identify whistleblowing as one of the most effective fraud detection methods. The report findings are presented below.

A preliminary survey revealed that the intention to engage in whistleblowing remains low. Specifically, the second statement indicated that respondents were unwilling to report instances of misconduct observed in the workplace—such as code of ethics violations or irregularities. This finding was reinforced by the fifth statement, which showed a reluctance among respondents to dedicate the time and energy required to see the reporting process through to completion. Conversely, however, all respondents agreed to use the official reporting portal should they witness or discover misconduct. Nevertheless, trust in the system did not translate into greater willingness to come forward. Responses to the first statement were evenly split regarding the willingness to expose misconduct when faced with the risk of ostracism. As highlighted in the interview results, such risk considerations make whistleblowing a rare occurrence, despite the awareness—evident in the fourth statement—of the need to uphold the organization's reputation. This dilemma illustrates that psychological factors and a sense of security within an organization are the primary determinants of a whistleblower's decision to blow the whistle. This draws attention to the leadership style known as neuroleadership. Neuroleadership is a leadership approach that integrates neuroscience principles with leadership theories.

Research by Pohan (2026) demonstrates that high-quality leader-subordinate relationships, neuroscience-based leadership practices, and a strong work ethic each exert a significant positive influence on the performance of civil servants in Medan. Meanwhile, a study by Wulandari et al. (2024) indicates that neuroleadership reinforces the emotional impact on employee performance at Mutiara Sukma Psychiatric Hospital. A key component of neuroleadership consists of five main pillars that guide how leaders interact with their teams on rational, emotional, and social levels (Pohan, 2026). The importance of neuroleadership in fostering the intention to engage in whistleblowing lies in its ability to manage the social brain through the SCARF model. Therefore, neuroleadership is not only relevant for enhancing performance but also serves as an instrument for building organizational integrity by increasing employees' willingness to blow the whistle. Based on the pre-survey results, it is evident that leadership has successfully implemented Neuroleadership principles across nearly all aspects. The majority of respondents provided positive ratings for the five key indicators. The first statement received positive feedback from 16 respondents, indicating that they felt their professional standing remained respected even when offering criticism. High scores on the second and third statements demonstrate that respondents possess strong self-confidence in their work.

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However, regarding the aspect of "Relatedness," it appears that emotional connections and mutual trust between employees, leaders, and colleagues are not yet fully consistent; this serves as a barrier to employees' intentions to engage in whistleblowing. Regarding the aspect of fairness, a negative perception persists among some employees concerning reporting transparency. Perceived unfairness and underlying concerns can undermine employee trust in leadership, thereby resulting in a low intention to engage in whistleblowing. Based on pre-survey data regarding the Theory of Planned Behavior components, the "attitude" section reveals that while employees personally view whistleblowing favorably (first point), they harbor professional doubts about whether the action truly benefits the organization or causes harm—such as reputational damage (fourth point). This persists despite respondents holding a highly positive attitude toward organizational integrity; as noted in an interview, employees tend to report issues to management to seek solutions when violations are minor and can be addressed internally.

Regarding "subjective norms," however, employees perceive that their colleagues hold a negative view of reporting violations (fourth point). Interview results indicate concerns about their identities as whistleblowers being exposed and the potential for uncomfortable working relationships with colleagues. Furthermore, findings on "perceived behavioral control" reinforce this, showing that respondents feel ill-equipped to handle the risks to their positions associated with reporting, even though they possess the necessary evidence (fifth point). While research on whistleblowing has been conducted, previous studies have yielded inconsistent results, and fraud cases remain prevalent; consequently, the author seeks to re-examine the factors influencing the intention to engage in whistleblowing. Notably, this study incorporates the variable of "Neuroleadership," which has rarely been included in research regarding the intention to blow the whistle. Based on the preceding discussion, the research problem is formulated into the following questions:

1. Does neuroleadership influence the intention to engage in whistleblowing?
2. Does attitude influence the intention to engage in whistleblowing?
3. Do subjective norms influence the intention to engage in whistleblowing?
4. Does perceived behavioral control influence the intention to engage in whistleblowing?
5. Do neuroleadership, attitude, subjective norms, and perceived behavioral control influence the intention to engage in whistleblowing?

Referring to the background of the problem, research formulation, and objectives, the researcher can state the following hypotheses:

- H1: Neuroleadership has a positive influence on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli.
- H2: Attitude has a positive influence on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli.
- H3: Subjective norms have a positive influence on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli.
- H4: Perceived behavioral control has a positive influence on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli.
- H5: Neuroleadership, attitude, subjective norms, and perceived behavioral control have a positive influence on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli.

METHOD

This study employed an associative approach, which aims to identify the relationship or connection between one variable and another (Sugiyono, 2021). The method employed was quantitative. The data used in this study included both primary and secondary data. The research was conducted at the Deli Serdang District Attorney's Office Branch in Labuhan Deli, located at Jl. Titi Pahlawan No. 1, Martubung, Medan Labuhan District, Medan City, North Sumatra. The research was carried out from February to July 2026. The population for this study consists of all civil servants working at the Deli Serdang District Attorney's Office Branch in Labuhan Deli, totaling 51 individuals. The author employed a saturated sampling technique—whereby the entire population serves as the research sample—resulting in a total sample size of 51 respondents. Data collection was conducted using questionnaires, and SPSS version 25 was used for analysis.

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RESULTS AND DISCUSSION

Results

Validity and Reliability Test Results

Table 1. Results of the Validity Test of Neuroleadership, Attitude, Subjective Norm, Perceived Behavioural Control, Intention to Engage in Whistleblowing

Statement Item	r-count	r-table	Description
N1	0,731	0,361	Valid
N2	0,712	0,361	Valid
N3	0,758	0,361	Valid
N4	0,550	0,361	Valid
N5	0,778	0,361	Valid
N6	0,583	0,361	Valid
N7	0,708	0,361	Valid
N8	0,558	0,361	Valid
N9	0,746	0,361	Valid
N10	0,685	0,361	Valid
A1	0,569	0,361	Valid
A2	0,766	0,361	Valid
A3	0,870	0,361	Valid
A4	0,823	0,361	Valid
A5	0,849	0,361	Valid
A6	0,763	0,361	Valid
SN1	0,696	0,361	Valid
SN2	0,758	0,361	Valid
SN3	0,799	0,361	Valid
SN4	0,755	0,361	Valid
SN5	0,694	0,361	Valid
SN6	0,793	0,361	Valid
SN7	0,794	0,361	Valid
SN8	0,810	0,361	Valid
SN9	0,566	0,361	Valid
PBC1	0,562	0,361	Valid
PBC2	0,756	0,361	Valid
PBC3	0,385	0,361	Valid
PBC4	0,733	0,361	Valid
PBC5	0,448	0,361	Valid
PBC6	0,559	0,361	Valid
PBC7	0,746	0,361	Valid
PBC8	0,756	0,361	Valid
PBC9	0,740	0,361	Valid
IEW1	0,807	0,361	Valid
IEW2	0,787	0,361	Valid
IEW3	0,856	0,361	Valid
IEW4	0,756	0,361	Valid
IEW5	0,609	0,361	Valid
IEW6	0,702	0,361	Valid
IEW7	0,716	0,361	Valid
IEW8	0,648	0,361	Valid
IEW9	0,642	0,361	Valid

Source: SPSS version 25 (2026)

Referring to Table 1, it is known that the corrected item total correlation value is > 0.361 , so all statement items are stated to be valid/legitimate.

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Table 2. Results of the Reliability Test of Neuroleadership, Attitude, Subjective Norm, Perceived Behavioural Control, Intention to Engage in Whistleblowing

Variable	Cronbach Alpha	Description
Neuroleadership	0,886	Reliable
Attitude	0,867	Reliable
Subjective Norm	0,888	Reliable
Perceived Behavioural Control	0,744	Reliable
Intention to Engage in Whistleblowing	0,887	Reliable

Source: SPSS version 25 (2026)

Referring to Table 2, it is known that the Cronbach's alpha value for all variables is > 0.60 , so all statement items are stated to be reliable.

Normality Test Results

Table 3. Kolmogorov-Smirnov Test Results

		Unstandardized Residual
N		51
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.37902678
Most Extreme Differences	Absolute	.082
	Positive	.082
	Negative	-.046
Test Statistic		.082
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: SPSS version 25 (2026)

Referring to Table 3. above, it is known that the results of the Kolmogorov-Smirnov test have a significance value of $0.200 > 0.05$ so it can be concluded that the data tested is normally distributed.

Multicollinearity Test Results (Tolerance and VIF)

Table 4. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Neuroleadership	.833	1.201
Attitude	.620	1.614
Subjective Norm	.372	2.689
Perceived Behavioural Control	.381	2.624

Source: SPSS version 25 (2026)

Referring to Table 4, it is known that the results of the multicollinearity test for the variables neuroleadership, attitude, subjective norm, perceived behavioural control have a tolerance value > 0.10 and $VIF < 10$, so this study is declared free from multicollinearity problems.

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Heteroscedasticity Test Results (Glejser)

Table 5. Glejser Heteroscedasticity Test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	-.993	1.297		-.766	.448
	Neuroleadership	.004	.024	.028	.178	.859
	Attitude	-.007	.050	-.027	-.147	.884
	Subjective Norm	.006	.049	.030	.130	.897
	Perceived Behavioural Control	.051	.049	.237	1.030	.309

a. Dependent Variable: Abs_res

Source: SPSS version 25 (2026)

Referring to Table 5. above, the results of the Glejser test above, the significance value of the independent variables neuroleadership, attitude, subjective norm, perceived behavioural control is > 0.05, so it can be concluded that there is no heteroscedasticity.

Multiple Linear Regression Test Results

Table 6. Multiple Linear Regression Test Results

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	-4.740	2.093		-2.265	.028
	Neuroleadership	.130	.039	.172	3.341	.002
	Attitude	.461	.081	.342	5.717	.000
	Subjective Norm	.252	.079	.245	3.173	.003
	Perceived Behavioural Control	.441	.080	.421	5.529	.000

Source: SPSS version 25 (2026)

Referring to Table 6, the regression equation for the above values is:

$$Y = -4.740 + 0.130 (X1) + 0.461 (X2) + 0.252 (X3) + 0.441 (X4) +$$

1. The constant (a) of -4.740 indicates that if the variables of neuroleadership (X1), attitude (X2), subjective norms (X3), and behavioral control (X4) remain constant, the intention to engage in whistleblowing (Y) is influenced by a value of -4.740.
2. The neuroleadership coefficient (X1) of 0.130 indicates that neuroleadership has a positive effect on the intention to engage in whistleblowing; this means that every increase in neuroleadership results in a 13.0% increase in the intention to engage in whistleblowing.
3. The attitude coefficient (X2) of 0.461 indicates that attitude has a positive effect on the intention to engage in whistleblowing; this means that every increase in attitude results in a 46.1% increase in the intention to engage in whistleblowing.
4. The subjective norms coefficient (X3) of 0.252 indicates that subjective norms have a positive effect on the intention to engage in whistleblowing; this means that every increase in subjective norms results in a 25.2% increase in the intention to engage in whistleblowing.
5. The behavioral control coefficient (X4) of 0.441 indicates that behavioral control has a positive effect on the intention to engage in whistleblowing; this means that every increase in behavioral control results in a 44.1% increase in the intention to engage in whistleblowing.

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Hypothesis Testing

Partial Test Results (t-Test)

Table 7. Partial Test Results (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	-4.740	2.093		-2.265	.028
Neuroleadership	.130	.039	.172	3.341	.002
Attitude	.461	.081	.342	5.717	.000
Subjective Norm	.252	.079	.245	3.173	.003
Perceived Behavioural Control	.441	.080	.421	5.529	.000

Source: SPSS version 25 (2026)

Referring to Table 7, it is known that the independent variables influence each other on the dependent variable.

1. Based on the t-test results, the criterion for hypothesis acceptance is met ($t_{\text{calculated}} > t_{\text{table}}$). The table above shows the effect of neuroleadership on the intention to engage in whistleblowing; a $t_{\text{calculated}}$ value of 3.341 (> 1.679) was obtained, with a significance probability of 0.002 (< 0.05). Therefore, based on the partial test criteria, it is concluded that H1 is accepted, meaning neuroleadership has a significant influence on the intention to engage in whistleblowing.
2. Based on the t-test results, the criterion for hypothesis acceptance is met ($t_{\text{calculated}} > t_{\text{table}}$). The table above shows the effect of attitude on the intention to engage in whistleblowing; a $t_{\text{calculated}}$ value of 5.717 (> 1.679) was obtained, with a significance probability of 0.000 (< 0.05). Therefore, based on the partial test criteria, it is concluded that H2 is accepted, meaning attitude has a significant influence on the intention to engage in whistleblowing.
3. Based on the t-test results, the criterion for hypothesis acceptance is met ($t_{\text{calculated}} > t_{\text{table}}$). The table above shows the effect of subjective norms on the intention to engage in whistleblowing; a $t_{\text{calculated}}$ value of 3.173 (> 1.679) was obtained, with a significance probability of 0.003 (< 0.05). Therefore, based on the partial test criteria, it is concluded that H3 is accepted, meaning subjective norms have a significant influence on the intention to engage in whistleblowing.
4. Based on the t-test results, the criterion for hypothesis acceptance is met ($t_{\text{calculated}} > t_{\text{table}}$). The table above shows the effect of behavioral control on the intention to engage in whistleblowing; a $t_{\text{calculated}}$ value of 5.529 (> 1.679) was obtained, with a significance probability of 0.000 (< 0.05). Therefore, based on the partial test criteria, it is concluded that H4 is accepted, meaning behavioral control has a significant influence on the intention to engage in whistleblowing.

Simultaneous Test Results (F-Test)

Table 8. Simultaneous Test Results (F-Test)

ANOVA ^a					
Model		Sum of Squares	df	Mean Square	F
1	Regression	838.248	4	209.562	101.381
	Residual	95.086	46	2.067	
	Total	933.333	50		

a. Dependent Variable: intention to engage in whistleblowing

b. Predictors: (Constant), neuroleadership, attitude, subjective norm, perceived behavioural control

Source: SPSS version 25 (2026)

Based on the F-test results in the table above, the calculated F-value (101.381) exceeds the F-table value (2.574), and the significance value is 0.000. Since the significance value is less than 0.05, it is concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted; this indicates that neuroleadership, attitudes, subjective norms, and behavioral control exert a positive and significant simultaneous influence on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli. These results demonstrate that neuroleadership-based leadership, supported by the components of the Theory of Planned Behavior, strongly enhances employees' intention to engage in whistleblowing.

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Determination Test Results

Table 9. Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.948 ^a	.898	.889	1.43773

a. Predictors: (Constant), neuroleadership, attitude, subjective norm, perceived behavioural control

Source: SPSS version 25 (2026)

Based on the table above, the Adjusted R-squared value is 0.889 (or 88.9%). This indicates that the variables of neuroleadership (X1), attitude (X2), subjective norms (X3), and behavioral control (X4) influence the intention to engage in whistleblowing (Y) at the Deli Serdang District Attorney's Office Branch in Labuhan Deli. Meanwhile, the remaining 11.1% is influenced by variables outside the research model—such as organizational commitment, organizational ethical culture, and locus of control—that were not examined in this study.

Discussion

The Influence of Neuroleadership on the Intention to Engage in Whistleblowing

Based on the partial (t-test) results of this study, the neuroleadership variable yielded a significance value of 0.002 and a calculated t-value of 3.341. As this significance value is lower than the study's threshold of $\alpha = 0.05$, it can be concluded that neuroleadership has a positive and significant effect on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli. These findings align with Rock's (2008) theory, which posits that individual behavior within an organization is heavily influenced by the brain's response to five key social needs—known as the SCARF model: status, certainty, autonomy, relatedness, and fairness. Leaders who successfully implement neuroleadership—specifically by adopting an approach that considers how their behavior and decisions influence subconscious brain functions—can determine whether a "threat response" or a "reward response" is triggered. When a leader grants employees the freedom and opportunity to speak the truth without restrictive interference, the employees' brains perceive the situation as a reward. This reduces stress and anxiety while fostering a sense of capability and empowerment, thereby encouraging employees to act on their intention to report misconduct. This aligns with Hasibuan's (2017) research, which defines leadership as a leader's ability to influence subordinates' actions, motivating them to work productively toward organizational goals. In this context, leaders who apply neuroleadership principles have been shown to influence employee perspectives and steer behavior in a positive direction. By fostering a more supportive work environment, leaders not only enhance employee performance but also cultivate a strong moral commitment to upholding integrity and combating fraud through whistleblowing.

The Influence of Attitude on the Intention to Engage in Whistleblowing

Based on the partial test (t-test) results conducted in this study, the "Attitude" variable yielded a significance value of 0.000 and a calculated t-value of 5.717. As this significance value is lower than the threshold used in the study ($\alpha = 0.05$), it can be concluded that attitude has a positive and significant effect on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli. Attitude represents an individual's assessment regarding the extent to which they approve or disapprove of a specific behavior. Generally, an individual develops an attitude based on their beliefs about the behavior under consideration, linking that behavior to its consequences. The Theory of Planned Behavior (TPB) posits that the belief in the consequences resulting from a given behavior contributes to the formation of an attitude toward that behavior. This finding aligns with research by Heriana & Prastiwi (2024) and Lingga & Darmawati (2023), which indicates that attitude has a positive and significant impact on the intention to engage in whistleblowing. Thus, this study supports the existence of an influence of attitude on the intention to blow the whistle.

The Influence of Subjective Norm on the Intention to Engage in Whistleblowing

Based on the partial (t-test) results of this study, the Subjective Norm variable yielded a significance value of 0.003 and a calculated t-value of 3.173. Since this significance value is lower than the study's threshold of $\alpha = 0.05$, it can be concluded that subjective norms have a positive and significant influence on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli. This implies that the views or perceptions of those around the employees (such as family and colleagues) can influence or motivate their desire

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to blow the whistle, as they tend to align with the opinions of individuals they consider important. The Theory of Planned Behavior explains that subjective norms represent an individual's perception regarding the expectations of significant people in their lives—those who influence their decisions to engage in specific behaviors. When employees believe that reporting misconduct will garner validation and moral support from figures they admire, their hesitation and fear diminish, thereby strengthening their resolve to uphold integrity through whistleblowing. This finding aligns with research conducted by Rochmawati (2020), Widhyatmika et al. (2023), and Angrayni et al. (2021), all of which demonstrate that subjective norms influence the intention to engage in whistleblowing. Furthermore, this study supports the existence of an influence of attitude on the intention to blow the whistle.

The Influence of Perceived Behavioural Control on the Intention to Engage in Whistleblowing

Based on the partial test (t-test) results from this study, the Behavioral Control variable yielded a significance value of 0.000 and a calculated t-value of 5.529. Since this significance value is lower than the study's significance threshold ($\alpha = 0.05$), it can be concluded that behavioral control has a positive and significant effect on the intention to engage in whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli. Behavioral control refers to an individual's understanding that a displayed behavior results from self-control; it represents an individual's perception regarding the ease or difficulty of performing a specific behavior. In this context, behavioral control encompasses not merely the ease or difficulty of the act itself, but also the employee's belief that their report will be acted upon and will yield positive results for the organization. When actions are taken in response to their reports, the perceived control over the situation increases, thereby directly strengthening their intention to report. This finding aligns with research by Heriana & Prastiwi (2024), Lingga & Darmawati (2023), and Widhyatmika et al. (2023), all of which demonstrate that perceived behavioral control influences the intention to engage in whistleblowing.

The Simultaneous Influence of Neuroleadership, Attitude, Attitude and Perceived Behavioural Control on the Intention to Engage in Whistleblowing

The simultaneous test results indicate that neuroleadership, attitude, subjective norms, and behavioral control collectively exert a significant influence on the intention to engage in whistleblowing, with a calculated F-value (101.381) exceeding the F-table value (2.574) and a significance level of 0.000. Consequently, the null hypothesis (H_0)—stating that there is no significant simultaneous influence of neuroleadership, attitude, subjective norms, and behavioral control on the intention to whistleblow—is rejected, and the alternative hypothesis (H_a) is accepted. This implies that the four independent variables collectively contribute to explaining the variation in the dependent variable: the intention to whistleblow. The Adjusted R-Square value obtained for the model is 0.889 (or 88.9%), while the remaining 11.1% is explained by factors not included in this model, such as organizational commitment, organizational ethical culture, locus of control, and so forth. Leadership that implements neuroleadership principles can reduce the perception of threats and enhance a sense of security, thereby allowing employees to feel mentally protected when facing ethically complex situations. With this sense of security established, employee attitudes toward whistleblowing tend to improve, as they no longer view the act as a threat to their careers or personal safety in the workplace. Therefore, increasing the intention to whistleblow at the Deli Serdang District Attorney's Office Branch in Labuhan Deli requires a comprehensive approach that simultaneously addresses leadership style and the strengthening of employees' psychological aspects. Strengthening neuroscience-based leadership—in tandem with fostering an ethical work culture and providing reliable reporting channels—is expected to cultivate integrity, transparency, and the courage among employees to report any form of violation or misconduct, thereby serving organizational goals more optimally and effectively.

CONCLUSION

Based on the research results, it can be concluded that:

1. Neuroleadership has a positive and significant partial influence on the intention to engage in whistleblowing.
2. Attitude has a positive and significant partial influence on the intention to engage in whistleblowing.
3. Subjective norms have a positive and significant partial influence on the intention to engage in whistleblowing.
4. Behavioral control has a positive and significant partial influence on the intention to engage in whistleblowing.

THE INFLUENCE OF NEUROLEADERSHIP AND COMPONENTS OF THE THEORY OF PLANNED BEHAVIOR ON THE INTENTION TO ENGAGE IN WHISTLEBLOWING AT THE DELI SERDANG DISTRICT ATTORNEY'S BRANCH OFFICE IN LABUHAN DELI

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5. Neuroleadership, attitude, subjective norms, and behavioral control have a significant influence on the intention to engage in whistleblowing; collectively, these four variables explain employees' intentions regarding whistleblowing at the Deli Serdang District Attorney's Office Branch in Labuhan Deli. Based on the research findings, the following recommendations are proposed:
 1. Leadership at the Deli Serdang District Attorney's Branch Office in Labuhan Deli should focus on implementing a neuroscience-based leadership approach that fosters a psychologically safe work environment. Leaders are advised to adopt principles from the SCARF model—encompassing Status, Certainty, Autonomy, Relatedness, and Fairness—by enhancing transparent communication, ensuring clarity in internal regulations, and treating all employees equitably. This is crucial to ensure that employees do not view whistleblowing as a frightening prospect or a high-risk move for their careers, but rather as a positive contribution. By doing so, leaders can mitigate perceived threats and encourage employees to confidently report any violations or misconduct, thereby upholding organizational integrity.
 2. Fostering a positive employee attitude toward whistleblowing requires continuous learning and a deeper understanding of professional ethics and integrity values. It is recommended that the Deli Serdang District Attorney's Branch Office in Labuhan Deli regularly hold discussions on anti-corruption culture, emphasizing that reporting is not an act of betraying colleagues, but a moral responsibility to safeguard the institution's honor.
 3. Subjective norms should be strengthened by cultivating an organizational culture that firmly supports the prevention and reporting of misconduct. The agency is advised to create a work environment where mutual reminders and the upholding of honesty become social norms acknowledged by everyone, including colleagues and leadership. Leaders must lead by example and openly appreciate employees' courage in maintaining workplace transparency. With strong social support and an encouraging environment, employees will feel less isolated, thereby strengthening their intention to engage in whistleblowing.
 4. Enhancing perceived behavioral control should be pursued by establishing a reporting system that is easily accessible, transparent, and guarantees confidentiality. The Labuhan Deli Branch of the Deli Serdang District Attorney's Office must ensure the existence of a clear reporting mechanism, accompanied by robust Standard Operating Procedures (SOPs) for the legal protection of whistleblowers. Reliable reporting channels and security guarantees will boost employees' confidence and reinforce their belief that they have full control over their actions—free from the fear of threats or retaliation from others—thereby encouraging effective reporting.

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