



## Factors That Influence Intention to Do Whistleblowing

Jadyi Laksono\*<sup>1</sup> and Sukirman<sup>2</sup>

<sup>1,2</sup>Accounting Department, Faculty of Economics, Universitas Negeri Semarang

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### ABSTRACT

This study aims to examine the effects of moral intensity, organizational commitment, personal cost, and the seriousness of violations on the intention to do whistleblowing. The population was 50 people of State Civil Apparatus (ASN) who work in the Regional Financial and Asset Management Revenue Agency (BPPKAD) of Temanggung Regency. The samples in this study were 50 respondents obtained by the saturated sample method. Data were analyzed using inferential statistics by IBM SPSS Statistics 21 software. The results show that professional commitment and personal cost partially affect on the intention to do whistleblowing while moral intensity, organizational commitment, and the seriousness of the violation do not have effect on the intention to do whistleblowing. Then, moral intensity, organizational commitment, professional commitment, personal cost, and the seriousness of the violations simultaneously affect the intention to do whistleblowing. The conclusions of this research are professional commitment that affects positively and personal cost which negatively affects the intention of ASN whistleblowing, which means that the higher the professional commitment, the intention to do whistleblowing will also be higher and the higher personal cost, the intention to do whistleblowing will be getting lower.

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### INTRODUCTION

Fraud is an action that aims to gain profit, but is done in the wrong way. Frauds that have occurred need to be revealed, and potential frauds must be prevented so as not to harm many parties. In Indonesia, corruption is the most common act of fraud. Corruption is interpreted as an act that damages the entire trust of the community and can destroy the joints of life in society and the state (Wignjosoebroto, 2004). Corruption is a problem that concerns the economy. Corruption always makes losses so corruption must be eradicated.

The right step in order to frauds can be prevented is by doing whistleblowing or reporting frauds action which occur. Regulations regarding whistleblowing in Indonesia are contained in Law No. 13 of 2006 concerning Protection of Witnesses and Victims and Circular of the Supreme Court Number 4 of 2011 concerning Treatment to Criminal Whistleblowers and Cooperating Perpetrator Witness. The regulations indicate the importance of whistleblowing for organizations. Thus, the whistleblowing system must be designed as effectively as possible in order to the participation of members of

the organization can be increased in reporting if fraud occurs.

The important thing in whistleblowing is that members of the organization who know about the violation, whether they are willing to report the violation or not. Whistleblowing system in practice in Indonesia is still relatively low. This is proven from many cases of fraud that have been revealed, especially corruption. During 2018, Indonesia Corruption Watch (ICW) recorded 454 corruption cases had been handled (Msn.com accessed at 25<sup>th</sup> February 2019). This is supported by the data on corruption based on agency from 2014 to 2018 issued by the Corruption Eradication Commission (KPK) through the Anti Corruption Clearing House showing that the agencies which members / employees have committed the most corruption for five years are the District Government / Cities with 164 cases.

Cases of fraud also occurred in the BUMD of Temanggung Regency. Antara of Central Java said that in June 2019 the former President Director of PD BKK Pringsurat and President Director of PD BKK Pringsurat were proven guilty of corruption in the BUMD of Temanggung Regency which caused state losses up to Rp 114 billion (Antararajateng.com accessed at 21<sup>st</sup> June 2019). Meanwhile, in October 2017, the Temanggung District Prosecutor's Office also arrested two suspects of

\* E-mail: [jadylaksono@gmail.com](mailto:jadylaksono@gmail.com)

Address: L2 Building 2nd floor, Campus Sekaran, Gunungpati, Semarang, Indonesia, 50229

a corruption case. The two suspects were former leaders of the regional company Bumi Phala Temanggung Pikatan Water Park, which harmed the country for Rp 662 Million. (Kompas.com accessed at 20<sup>th</sup> April 2019).

Several previous studies have examined the factors that influence the desire to report fraud. Shawver (2011), Putra & Wirasedana (2017), and Urumsah et al. (2018) find that moral intensity has a positive effect on whistleblowing intentions. However, Gandamihardja et al. (2016) and Prihatiningtias & Nurkholis (2017) find different result that moral intensity does not affect whistleblowing intention.

Studies on the effect of organizational commitment in influencing whistleblowing intentions are conducted by Alleyne (2016), Husniati (2017) and Setiawan (2018), find whistleblowing intentions are positively influenced by organizational commitment. Different result found by Setyawati et al. (2015) and Urumsah et al. (2018), where organizational commitment does not affect one's whistleblowing intention. Then, Purwantini (2016), and Siallaganet al. (2017) find that professional commitment does not affect on whistleblowing intentions. Meanwhile, Elias (2008), Mela et al. (2015), and Urumsah et al. (2018) find that professional commitment positively influenced whistleblowing intentions.

Studies of Lestari & Yaya (2017) and Setiawan (2018) have found that personal cost negatively affects whistleblowing intentions. Different from those found by Septianti (2013), Winardi (2013), as well as Setyawati et al. (2015), where personal cost is not proven to affect whistleblowing intentions. Setyawati et al. (2015) and Nawawi & Salin (2017) examine the effect of the seriousness of the violation on the intention of Whistleblowing which shows a positive effect. Meanwhile, Raharjo (2015) and Hanif & Odiatma (2017) find that the seriousness of the violation does not affect whistleblowing intentions.

The purpose of this research is to examine empirically the effects of moral intensity, organizational commitment, professional commitment, personal cost, and the seriousness of violations on whistleblowing intentions. The originality of this research is the use of different indicators in measuring organizational commitment variable. These indicators namely affective commitment, normative commitment, and continuous commitment expressed by Meyer & Allen (1991), previous studies use indicators suggested by Kanning & Hill (2013) shows no effect.

The theories used are theory of planned behavior and prosocial organization behavior theory. Theory of planned behavior (TPB) describes the relationship between attitudes, subjective norms, and perceived behavioral control with intentions and behavior. This theory aims to understand the effect of motivation on behavior, including individual person and other person. In this case, the individual's will to report fraud (whistleblowing) in an organization.

Prosocial organizational behavior theory that describes the acts to individuals, groups, or organizations carried out by members of the organization, where the acts are to improve the welfare of individuals, groups, or organizations. Prosocial organizational behavior theory in this study has a relationship with variables of per-

sonal cost and the seriousness of violations. Septianti (2013) describes that personal cost that most influences whistleblowing action is the existence of people who oppose whistleblowing actions who put up a fight. Meanwhile, the seriousness of violations according to Lestari & Yaya (2017) is a result of fraud that is measured financially or non-financially.

Moral intensity is something that has a relationship with moral issues that can affect the views of one's ethics and intentions in making decisions. Moral intensity is related to the perceived behavioral control that exists in the theory of planned behavior, where perceived behavioral control is the belief that an individual has over his own control. Individuals will take an action in accordance with the attitude which according to them is an act that has good morals because the individuals feel they have responsibility. Members of organizations with high morals will have a tendency to report fraud because they feel responsible for reporting on the fraud. Meanwhile, with a low moral level, members of the organization will have a low sense of responsibility for reporting fraud (Husniati, 2017). Taylor & Curtis (2010), Putra & Wirasedana (2017), and Urumsah et al. (2018) find that moral intensity positively influences on whistleblowing intentions.

**H<sub>1</sub>: Moral intensity partially has a positive effect on the intention to do whistleblowing.**

Organizational commitment is a strong belief in the values that exist in the organization, and the ability of employees to provide good jobs for the organization. Organizational commitment represents the attitude in the theory of planned behavior, namely the attitude of individuals in defending the organization where they work. Organizational members who have high commitment to the organization will have a positive attitude for the good name of the organization, so by being highly committed to the organization, it will encourage individuals to take the attitude of reporting (whistleblowing) if fraud occurs. Research Results of Alleyne (2016), Husniati (2017), and Setiawan (2018) find the existence of positive effect of organizational commitment on whistleblowing intentions.

**H<sub>2</sub>: Organizational commitment partially has a positive effect on whistleblowing intentions.**

Professional commitment is a relative ability of the participation of members of the organization in a profession including the acceptance and trust of individuals in the values of their profession, as well as the desire to maintain membership of the profession. Professional commitment in the theory of planned behavior represents attitude towards behavior. Individuals with high professional commitment will adhere to the values and norms of their profession with a view to avoiding potential fraud and threatening their profession. So, individuals will be motivated to do reporting (whistleblowing) if fraud occurs (Putra & Wirasedana, 2017). Elias (2008), Putra & Wirasedana (2017), and Urumsah et al. (2018) find that professional commitment positively influences whistleblowing intentions.

**H<sub>3</sub>: Professional commitment partially has a positive influence on whistleblowing intentions.**

Personal cost is the view of members or employees of the organization over a threat of retaliation from other members or employees of the organization that can reduce the desire of employees to do reporting in case of fraud (wrongdoing). Personal cost is included in individual antecedents in Prosocial organizational theory, because personal cost is a perception that arises from each individual. Personal cost is not only about retaliation, but also by doing whistleblowing individuals are considered unethical. This makes individuals with high personal costs will have a low whistleblowing intention level. Lestari & Yaya (2017) and Setiawan (2018) find that personal cost negatively affects on the whistleblowing intention.

**H<sub>4</sub>: Personal cost partially has a negative effect on the intention to do whistleblowing.**

The seriousness of the violation is the magnitude of the effect or consequence arising from the violation that occurred, both measured financially or non-financially. Serious violations will make the organization have a greater loss compared to less serious violations (Winardi, 2013). The seriousness of the violation is included in the contextual antecedents in the Prosocial organizational behavior theory, because the seriousness of the violation is seen contextually big or small a violation

has occurred. Individuals will tend to report more serious violations than non-serious violations because they think that a serious violation if not reported immediately will harm the organization where they work. So that the more serious the violation, individuals will incline to report violations. Previous research is conducted by Cassematis & Wortly (2012), Setyawati et al. (2015) and Nawawi & Salin (2017) show if seriousness has a positive effect on whistleblowing intentions.

**H<sub>5</sub>: The seriousness of the violation partially has a positive effect on the intention to do whistleblowing.**

**RESEARCH METHOD**

This study was a quantitative study using primary data. The object of this study was the State Civil Apparatus (ASN) working in the Regional Financial and Asset Management Revenue Agency (BPPKAD) of Temanggung Regency. The object of study was chosen because BPPKAD of Temanggung Regency was a government agency that organizes revenue matters, financial management and regional assets, so that there is a risk of fraud. Law No. 5 of 2014 regarding State Civil Apparatus mentions, ASN consists of Civil Servants (PNS)

**Table 1.** Operational Definitions of Research Variables

No	Variables	Definitions	Indicators
1.	Intention to Do Whistleblowing (WB)	A strong willingness from within the individual to denounce or report violations or fraud that he knows to the organization or the authorities both from internal or external organizations that are considered capable of following up on the violations (Near & Miceli, 1986).	1. Whistleblowing through internal reporting channels 2. Whistleblowing through external reporting channels (Park & Blenkinsopp, 2009)
2.	Moral Intensity (IM)	Moral intensity is a process in making ethical decisions, because individuals will first consider whether the behavior will be good or bad (Jones, 1991)	1. Magnitude of consequences 2. Social consensus 3. Probability of effect 4. Temporal immediacy 5. Proximity 6. Concentration of effect (Jones, 1991)
3.	Organizational Commitment (KO)	The extent to which an employee in an organization defends his organization and his desire to maintain his membership in the organization (Robbins et al., 2008).	1. Affective 2. Normative 3. Continued (Meyer & Allen, 1991)
4.	Professional Commitment (KP)	An individual's loyalty to his profession as what is perceived by the individual (Setiawan, 2018).	1. Level of commitment and pride in the profession of the State Civil Service (ASN) 2. Individual perceptions to the profession (Urumsah et al., 2018)
5.	Personal Cost (PC)	A person's or an employee's view on the risk of retaliation from other employees which can reduce the employee's desire to report if there is fraud (wrongdoing) (Schultz et al., 1993).	1. Threats to the reporter himself 2. Threats to the reporting family (Septianti, 2013)
6.	Seriousness of Violation (KS)	The magnitude of the effect or consequence arising from fraud or violation, which is measured financially or non-financially (Lestari & Yaya, 2017).	1. Violations that result in financial organization 2. Violations that result in financial organization (Septianti, 2013)

Source: processed from various sources, 2019

as well as Government Employees with Work Agreements (PPPK).

The ASN of BPPKAD of Temanggung Regency has 50 employees and all employees are civil servants. The sample in this study was taken using a saturated sampling technique, in which the entire population was used as samples. The number of samples was 50 people or all ASN of BPPKAD in Temanggung Regency. The number of questionnaires distributed was 50 questionnaires. However, only 48 questionnaires returned. Then, from the 48 questionnaires, there were 2 questionnaires that were not filled in completely, which meant that it could not be processed as research data. Thus, as many as 46 questionnaires were processed as research data. The explanation of the research variables is presented in Table 1.

The research data were collected using a questionnaire method; respondents received and filled out directly from the questionnaire distributed. Then, the measurement of the questionnaire was measured using a Likert scale of 1 to 5, namely number 1 (strongly disagree), number 2 (disagree), number 3 (neutral), number 4 (agree), number 5 (strongly agree). Hypothesis testing was done by inferential statistical analysis technique that was processed using the IBM SPSS Statistics 21 with a significance level of 5%. Before inferential statistical analysis was performed, the data was first performed classical assumption test, which included normality testing, multicollinearity testing, and heteroscedasticity testing.

## RESULTS AND DISCUSSIONS

The results of the descriptive statistical analysis of the respondents are illustrated in the following Table 2. This study examines the validity and reliability of the questionnaire used. The result of validity testing shows that all questions used are valid by looking at the significance of more than 0.05, and the result of the reliability testing show if all of the variables are reliable by looking at the significance of 0.60. Then, the Kolmogorv-smirnov test (K-S) result shows a significance of 0.899 (0.899 > 0.05). The multicollinearity test has VIF value <10 and tolerance value 0.01, it is concluded multicollinearity does not occur.

Furthermore, glejser test with values above 0.05, it is concluded heteroscedasticity does not occur.

**Table 2.** Characteristics of the Respondents

Information	Number	Percentage
1. Age:		
a. 21-30 years	6	13%
b. 31-40 years	17	37%
c. 41-50 years	9	20%
d. > 50 years	14	30%
Total	46	100%
1. Working period:		
a. 1-10 years	14	30%
b. 11-20 years	15	33%
c. 21-30 years	12	26%
d. > 30 years	5	11%
Total	46	100%
1. Education		
a. Senior High School/ Equivalent	9	20%
b. Associate Degree	18	39%
c. Bachelor	10	22%
d. Post Graduate		
Total	46	100%
1. Sex		
a. Male	26	57%
b. Female	20	43%
Total	46	100%

Source: Primary Data Processed, 2019

The adjusted  $R_2$  value is 0.207, which means that the variables of IM, KO, KP, PC, and KS are able to explain whistleblowing intention by 20.7%, the remaining 79.3% is explained by other variables outside the model. Based on the hypothesis testing can be written regression equation 1:

$$\text{WB} = 18.645 + 0.016 \text{ IM} + 0.170 \text{ KO} + 0.941 \text{ KP} - 1.588 \text{ PC} - 0.692 \text{ KS} + \epsilon \dots \dots \dots (1)$$

The results of the hypotheses testing in this study are explained in Table 3.

**Table 3.** Results of Hypothesis Test

No	Hypothesis	Regression Coefficient	Sig.	Decisions
1.	$H_1$ : Moral intensity partially has a positive effect on the intention to do whistleblowing.	0.016	0.900	Rejected
2.	$H_2$ : Organizational commitment has a positive effect on the intention to do whistleblowing.	0.170	0.562	Rejected
3.	$H_3$ : Professional commitment has a positive effect on the intention to do whistleblowing.	0.941	0.021	Accepted
4.	$H_4$ : Personal cost partially has a negative effect on the intention to do whistleblowing	-1.588	0.015	Accepted
5.	$H_5$ : The seriousness of the violation partially has a positive effect on the intention to do whistleblowing.	-0.692	0.456	Rejected

Source: primary data processed, 2019

### **The Effect of Moral Intensity on the Intention to Do Whistleblowing**

The result of this study shows that moral intensity does not affect on the intention of the BPPKAD ASN in doing whistleblowing. This is not in accordance with the theory of planned behavior, where the moral intensity is related to the concept of perceived behavioral control, namely the belief that an individual has over his own control. The act of reporting fraud is a high moral act. This is indicated by descriptive statistics of the moral intensity variable of the ASN in BPPKAD of Temanggung Regency which shows a high category.

It needs to realize that the choice to become a whistleblower (people who report fraud) is not an easy matter. There is a need of high courage from each ASN to be able to report any fraud that occurs. This makes ASN do not consider the moral intensity factor in making the decision to report or not report if there is fraud. This is because moral factors will make the ASN have a dilemma consideration, between ASN will report if there is fraud because of having moral responsibility, but if reporting fraud, they will also be faced with the risk of retaliation or threatening retaliation against them. Thus, moral intensity does not affect on the intention of ASN whistleblowing. This study is in accordance with the studies of Dursun & Morrow (2004), Gandamihardja et al. (2016), and Prihatiningtias & Nurkholis (2017).

### **The Effect of Organizational Commitment on the Intention to Do Whistleblowing**

The result of the study shows that organizational commitment does not affect on the intention of BPPKAD ASN whistleblowing. This finding contradicts the theory of planned behavior, where organizational commitment is related to the concept of attitude toward behavior or attitude, which is the attitude of individuals in defending the organization where they work. The reason for there the absence of the effect of organizational commitment variable on the intention of the ASN BPPKAD to do whistleblowing is that ASN has different beliefs about whistleblowing actions directed at the organization. Organizational commitment is a situation that makes someone always like a particular organization, thus ASN who is highly committed to the organization will behave well in supporting the organization, but on the other hand whistleblowing is associated with behavior that will damage the reputation of the organization (Urumsah et al., 2018). Exposing allegations of fraud within an organization will affect public trust and the good name of the organization, especially if the organization is a public sector organization. This is evidenced by the fact that many ASNs are highly committed to the organization, and many still have low whistleblowing intentions. Thus, the intention of BPPKAD ASN whistleblowing is not influenced by organizational commitment. This research is in line with research conducted by Setyawati et al. (2015), and Urumsah et al. (2018).

### **The Effect of Professional Commitment to the Intention to Do Whistleblowing**

The result of the study shows that professional commitment has a positive effect on the intention of BPPKAD ASN whistleblowing. This result supports the theory of planned behavior, where professional commitment is related to the concept of attitude, which is positive or negative beliefs to show certain behaviors. In this case, ASN which has a high professional commitment will have good faith that its profession will have a good impact on him. The professional commitment of ASN in an organization will require the ASN to adhere to the values and norms according to the professional standards of its profession. Then, the individual will consider a good value from his professionalism. The ASN will be driven by a strong professional commitment to reporting if there is a fraud or he will remain professional if a violation occurs and will sue him to expose the violation. The result of this study is in line with research of Elias (2008), Mela et al. (2015), and Urumsah et al. (2018).

### **The Effect of Personal Cost on the Intention to Do Whistleblowing**

The result of the study shows that personal cost has a negative effect on the intention of BPPKAD ASN to do whistleblowing. Personal cost related to individual antecedents, personal post is a perception that arises from within the individual. ASNs who have high personal cost will have an assumption to the organization that by carrying out whistleblowing actions they will get adverse effects, such as being threatened with retaliation against the physic and threats to the position held. The finding in this study indicates that personal cost has a negative effect on the intention of ASN whistleblowing, so the organizations need to ensure that there is protection for a whistleblower so that personal costs experienced can be reduced. This is important to do, because organizations that have strong protection against whistleblowers tend to have good performance (Taiwo, 2015). The result of this study is in line with research of Kaplan & Whitecontton (2001), Lestari & Yaya (2017) and Setiawan (2018).

### **The Effect of the Seriousness of Violation on the Intention to Do Whistleblowing**

The result of this study indicates that the seriousness of the violations that occur does not affect the intention of BPPKAD ASAD whistleblowing. This illustrates the consideration of ASN whistleblowing is not based on the seriousness of the violations that occur, this is because the seriousness of the violations measured using the concept of materiality that is subjective. Thus, ASNs have different perceptions. ASNs that assess violations as "serious" are not necessarily considered "serious" by other ASNs. Thus, the seriousness of the violation does not affect the intention of whistleblowing ASN in BPPKAD of Temanggung Regency. This research is in line with research of Raharjo (2015) and Hanif & Odiatma (2017).

## CONCLUSIONS

Hypothesis testing finds results which prove that high professional commitment will make the intention of BPPKAD ASN whistleblowing even higher. This finding indicates that ASNs with high professional commitment will adhere to the values and norms according to their profession with a view to avoiding potential fraud and threatening their profession. Meanwhile, high personal cost will make the ASN whistleblowing intention of BPPKAD lower. This shows that ASNs think that the organization, by carrying out the actions of whistleblowing will have consequences in the form of acts of revenge. Then the moral intensity, organizational commitment, and seriousness of the violations do not affect the intention of the BPPKAD ASN to do whistleblowing.

Suggestions for the ASNs of BPPKAD is ASNs are expected to be able to maintain and increase professional commitment, also reduce the view of the risk of retaliation, so that the intention to report fraud can increase. This study has a limitation that is not doing interviews in the research process because of the busyness of the respondents and limited time. Further studies can use interviews to help control the answers of each respondent.

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