

Identifying factors influencing on civil service intentions to conduct whistleblowing

Badingatus Solikhah^{a*}, Adinda Putri Ismayunda^a, Agung Yulianto^a, Trisni Suryarini^a and I Gusti Ketut Agung Ulupui^b

^aEconomics Faculty, Universitas Negeri Semarang, Indonesia

^bUniversitas Negeri Jakarta, Indonesia

CHRONICLE

Article history:

Received: March 3, 2020

Received in revised format:

March 25 2020

Accepted: May 2, 2020

Available online:

May 2, 2020

Keywords:

Whistleblowing Intention

Attitude

Organizational commitment

Personal cost of reporting

Wrongdoer

Ethical environment

ABSTRACT

This study aims to determine the effects of different factors influencing on civil service intentions to conduct whistleblowing. The factors include attitudes toward whistleblowing, organizational commitment, personal cost of reporting, wrongdoer, ethical environment, gender, and ethnicity. We conduct survey on 135 employees who work for financial audit institutions in Central Java Province of Indonesia. The results of the study indicate that attitude, organizational commitment and ethnicity had positive effects on whistleblowing intentions, while retaliation views and violator status had a negative effect on the intention of doing whistleblowing. However, the ethical environment and gender did not affect the intention of civil servants to do whistleblowing. It can be concluded that in the formation of intentions to conduct whistleblowing, there is a need for existence of self-control from various limitations.

© 2020 by the authors; licensee Growing Science, Canada

1. Introduction

Based on the Corruption Perception Index (GPA) 2016 issued by *Transparency International* in January 2017, Indonesia got a score of 37 out of 100 where 0 means very corrupted and 100 means very clean or ranked 90 out of 176 countries measured. The GPA results show that Indonesia was included in relatively corrupted category. Therefore, it can be said that efforts to eradicate corruption in Indonesia are considered not significant. The Association of Certified Fraud Examiners (ACFE) projects the potential loss caused by fraud is \$ 6.3 trillion from a 23% fraud rate with an average of \$ 150,000 amount of loss per case of organizational fraud in the world. Meanwhile, according to the Indonesian ACFE report, the highest fraud prevention method of 20.6% is the whistleblowing system method. Park et al. (2008) stated whistleblowing is reporting a mistake to an individual or organization that is believed to have the power to stop it and there may be considerable variation in the actual way in which employees can become whistleblowers. The previous research agreed that Whistleblowing is an important internal organizational structure to fight corporate mistakes and questionable actions (Kaplan & Schultz, 2007). Near and Miceli (1995) stated that fraud not disclosed to anyone would put any organization in danger. Whistleblowing requires collective effort in an organization since it is effective in eradicating fraud only if all members of the organization participate. Whistleblowing can increase the effectiveness and efficiency of the organization and therefore, can be considered as a mitigating factor to prevent unwanted negative events (Ahmad et al., 2012; Kaplan & Schultz, 2007; Winardi, 2013). Thus, whistleblowing is an important way to prevent and deter fraud, loss, and abuse (Hwang et al., 2008). In fact, being a whistleblower is not an easy matter. Someone who comes from an internal organization will generally face an ethical dilemma in deciding whether to report it or leave it hidden. Some people consider a whistleblower as a traitor who violates the norms of organizational loyalty. Some others consider a whistleblower as a heroic protector of values that are considered more important than loyalty to the organization. A person may become a whistleblower to get attention, fame, promotion, and money reward for

* Corresponding author.

E-mail address: badingatusbetv@mail.unnes.ac.id (B. Solikhah)

his whistle, even though the organization might designate the blowing whistle as a mechanism for exposing and controlling organizational mistakes (Rothschild & Miethe, 1994 in Hwang et al., 2008). This contradictory view often makes the prospective whistleblower in a dilemma of uncertainty determining attitudes that can ultimately distort whistleblowing interests (Bagustianto & Nurkholis, 2015). Previous studies have found several factors that influence whistleblowing interest. Research conducted by Winardi (2013) and Bagustianto and Nurkholis (2015) use the theory of planned behavior (TPB) framework from Ajzen (1991) to explain the factors that influence whistleblowing intentions. Some of these factors are the attitude towards whistleblowing and the view of retaliation which according to the two researchers influence whistleblowing intentions. This theory provides a framework for studying attitudes toward behavior. Based on this theory, the most important determinant of a person's behavior is the intention to behave. Other research also relates whistleblowing as an act of prosocial organizational behavior theory. Brief and Motowidlo (1986) revealed that whistleblowing is one of the 13 forms of prosocial organization. Some researchers use prosocial organizational behavior theory as a reference to explain the determinants that influence whistleblowing intentions. Research conducted by Septiyanti and Sholihin (2013) relates to factors of organizational commitment, retaliation views, violator status and ethnicity. Research conducted by Manafe (2015) relates with retaliation view and gender factors, and research conducted by Bagustianto and Nurkholis (2015) associated with organizational commitment and violator status factors. This theory explains why someone wants to help his organization. Meanwhile, research on the factors that influence whistleblowing intentions has been widely carried out. Among them Bagustianto and Nurkholis (2015), Winardi (2013), and Park and Blenkinsopp (2009) examined individual factors, namely attitude which has a positive influence on whistleblowing intention. While different result is shown in the study conducted by Rustiarini and Sunarsih (2015), Septiyanti and Sholihin (2013) that attitude does not affect the intention to do whistleblowing. Results of research conducted by Bagustianto and Nurkholis (2015), Napitupulu (2016), and Setiawati and Sari (2016) stated that organizational commitment has a positive effect on whistleblowing intentions. However, different result is shown in the study of Septiyanti and Sholihin (2013) and Setyawati et al. (2015) which stated that organizational commitment has no effect on whistleblowing intentions. Research conducted by Rehg et al. (2008) and Napitupulu (2016) stated that the view of retaliation has a negative effect on the intention to do whistleblowing. Different results are shown in the study of Septiyanti and Sholihin (2013), Winardi (2013), Setyawati et al. (2015) and Bagustianto and Nurkholis (2015) found that retaliation view has no significant effect on whistleblowing intentions. Research conducted by Winardi (2013) and Cortina and Magley (2003) examined on situational factors namely the status of violators, they stated that the status of the perpetrators of fraud had a negative effect on the intention to do whistleblowing. It is different from research of Septiyanti and Sholihin (2013) which stated the status of violators does not affect the intention of employees who will do whistleblowing.

According to Kreshastuti and Prastiwi (2014) gender has a positive influence on whistleblowing intentions. But it is different from research of Ahmad *et al.* (2012) who stated that women and men do not influence the intention to do whistleblowing. While ethnicity variable in the study of Septiyanti and Sholihin (2013) and Napitupulu (2016) stated that ethnic group influences the intention to do whistleblowing. But the results of the study Tavakoli *et al.* (2003) stated there is no ethnic influence with the intention of conducting whistleblowing. The difference from previous research is that this study uses ethical environment variable with different instruments from Dalton and Radtke (2013) by relating prosocial theory and theory of planned behavior. Ethical environment is an organizational environment where there are values, systems, and legal systems and members of the organization obey and implement them (Dalton & Radtke, 2013). The research result of Dalton and Radtke (2013) stated that a good ethical environment will affect the intentions of conducting whistleblowing.

This paper is differed from previous studies in some ways. This is the first research that includes the individuals and demographics variables simultaneously in one research model. We also add an ethical environment variable in which there are values, norms, and legal systems that regulate organizational members to obey and run them. The influence of the ethical environment in the organization becomes important when members of the organization choose to carry out an ethical behavior that is to become a whistle-blower. This study uses a sample of employees at a government-owned audit institution, hoping that the results of the study can be used to improve the effectiveness of the violation reporting system and increase employee awareness of the importance of disclosing violations committed by colleagues and superiors, to strengthen the application of good governance practices within the organization.

2. Literature Review

2.1. Prosocial Organizational Behavior Theory

Brief and Motowidlo (1986) stated prosocial behavior is a behavior carried out by members of the organization, directed at individuals, groups, or organizations with whom someone interacts when carrying out the role of the organization, and carried out with the aim of promoting the welfare of the individual, group, or organization that becoming the target. Briefly mentioned whistleblowing as one of 13 forms of prosocial organizational behavior. The relation between prosocial theory and whistleblowing intentions is that sometimes organizational members see an urgent need for change, for example, due to certain orders, procedures, or policies that may be unethical, illegal, or causing harm to the interests of the organization in the long term, but cannot suggest or bring change immediately. He/she may try to do whistleblowing and bring the problem to someone else or someone who is in a position to take corrective action. If done with a sincere intention to help the organization, this way is also a prosocial action (Brief & Motowidlo, 1986). This is in line with the opinion of Dozier and Miceli (1985) who

stated that whistleblowing action can be seen as prosocial behavior because in general the behavior will provide benefits for others (or the organization) while also beneficial for the whistleblower itself so that whistleblowing can be said to be prosocial behavior.

2.2. Theory of Planned Behavior

Theory of planned behavior (TPB) discovered by Ajzen and Fishbein. This theory provides a framework for studying intentions toward behavior. Ajzen (1991) mentioned in TPB that an individual's intention to behave is determined by 3 factors as follows:

a) Attitude Toward the Behavior

Attitude toward the behavior refers to the extent to which a person has an evaluation or a favorable or unfavorable evaluation of the behavior in question. Ajzen (2005) stated that individual attitudes toward behavior are multiplication of the consequences of their behavior and assessment for these consequences by individuals (quoted from Winardi, 2013).

b) Subjective Norm

Ajzen (2005) defined subjective norms as a person's perception concerning the assessment of accessible references (e.g. family, friends, co-workers, and society) about whether that person must perform certain behaviors or not. Motivation to approve or disagree with so-called easily accessible references will create social pressure to do or avoid the behavior. More specifically, if someone believes that most references assume that the behavior must be carried out, it will create social pressure to carry out the behavior (quoted in Winardi, 2013).

c) Perceived Behavioral Control

The third goal of intention is the level of perceived behavioral control, referring to the ease or difficulty felt in carrying out the behavior and is assumed to reflect past experiences and anticipated obstacles and obstacles.

Based on this theory, the most important determinant of a person's behavior is the intention to behave. TPB is based on assumptions to understand the limitations of a person to perform certain behaviors (Solikhah, 2014).

2.3. Whistleblowing Intension

Intention is a strong desire to do something that arises from within each individual. Intention in the Big Indonesian Dictionary means the will or desire to do something. Park et al. (2008) *Whistleblowing* is defined as reporting a mistake to an individual or organization that is believed to have the power to stop it and there may be considerable variation in the actual way in which employees can become whistleblowers. Disclosures made by whistleblowers in Indonesia occupy the highest position of 20.6%, compared to audits or sudden checks of 11.2%, and external audits of 10.3%. Disclosures made by whistleblowers are mostly made by employees at 47.5%, and anonymous 21.5%. Husein et al. (2008) stated the effectiveness of the implementation of the whistleblowing system is employees willing to report violations, company's attitude towards retaliation that may be experienced by the reporter, and the availability of reporting violations outside the organization. If the system is running effectively and efficiently, the benefits of whistleblowing are the emergence of reluctance to commit violations, with the increasing willingness to report violations, the availability of an early warning system for possible problems caused by a violation and an increase in the company's reputation in the eyes of stakeholders, regulators, and the general public.

2.4. Hypothesis Development

The Effect of Attitudes on Whistleblowing Intentions

Park and Blenkinsopp (2009) stated attitude is an individual's judgment about how much he approves or disapproves of certain behavior. In general, a person develops an attitude based on the beliefs he has about the behavior being considered by relating the behavior with certain consequences. The first step in the process of making prosocial decisions is the focal member (the individual observing) considering whether focal activity is the wrong thing to do (Greenberger et al., 1987 in Manafe, 2015). Attitude toward behavior refers to the extent to which a person has an evaluation or a favorable or unfavorable evaluation on the behavior in question (Ajzen, 1991). Winardi (2013) stated an employee is more likely to be a whistleblower if he believes that such a whistleblower will produce positive results and the results are evaluated as important as that. For examples the results of whistleblowing can prevent serious damage to organizations and help eradicate corruption. If the employee considers a whistleblower will make corrective steps for the organization, so as to save the organization from destruction, the attitude towards whistleblowing will have a positive effect. Results of previous studies, Park and Blenkinsopp (2009), Winardi (2013), as well as Bagustianto and Nurkholis (2015) stated that attitude has a positive effect on whistleblowing intentions. Thus, the hypothesis is proposed:

H₁: Attitude has a positive effect on whistleblowing intentions.

The Effect of Organizational Commitment towards Whistleblowing Intentions

Mowday et al. (1979) defined organizational commitment as the relative power of identification and involvement of individuals in the organization. This organizational commitment component shows the disposition towards prosocial behavior in which individuals who are organizationally committed will be willing to give something of themselves to contribute for the welfare of the organization (Brief & Motowidlo, 1986). Myers (2012) explains that the norm of social responsibility is the belief that someone must help those who need help without regard to reciprocity, this is in accordance with the principle of organizational commitment. Research of Napitupulu (2016) stated that auditors who work at BPKP of East Java who have high organizational commitment tend to do whistleblowing if they know of a violation. Employees who have high organizational commitment will always be actively involved and contribute in the organization, so they have more sense of having towards the organization, so they will do anything to protect the organization, so commitment has a positive effect on whistleblowing intentions. The result of previous studies, Napitupulu (2016), Setiawati and Sari (2016) as well as Bagustianto and Nurkholis (2015) stated that organizational commitment has a positive effect on whistleblowing intentions. So, the hypothesis proposed is:

H₂: Organizational commitment has a positive effect on whistleblowing intentions.

The Effect of Retaliation View on Whistleblowing Intentions

A retaliation view is an employee's view of the risk of retaliation or sanctions from members of the organization, which can reduce an employee's interest in reporting wrongdoing (Schultz et al., 1993). The view of retaliation is strongly influenced by people around who are called bystander, so the employee will decide whether to help or not (Myers, 2012). Meanwhile according to Ajzen (1991) in the theory of planned behavior there is predictors of perceived behavioral control, referring to perceived ease or difficulty in carrying out behavior and is assumed to reflect past experiences and obstacles as well as anticipated obstacles. Retaliation often happens when leaders take action to undermine the credibility of the whistleblower by setting negative evaluations, isolating, demanding, threatening and doing blacklist to get other work. All of these events can cause whistleblowers in stressful situations, emotional tension, health problems, negative impacts on social activities and other issues that can affect not only the individual but also his family (Rothschild et al., 1999). Disclosure of fraud is always related to retaliation, whether high or low level. If other members of the organization agree or disagree with the actions of the whistleblower, it will influence the decision whether to become a whistleblower or not. Organizational members who disagree with this are likely to retaliate, such as being ostracized, excluded from meetings. This will reduce the intention to do whistleblowing, the higher the retaliation view, the lower the whistleblowing intention. Results of previous research studies such as Manafe (2015), Napitupulu (2016) stated individuals with weak level of retaliation views are more likely to do whistleblowing than individuals with high retaliation views, it can be concluded that retaliation views have a negative effect on whistleblowing intentions. So the hypothesis proposed is:

H₃: Retaliation view has a negative effect on whistleblowing intentions.

The Effect of Violator Status on Whistleblowing Intentions

Status of violators is the level of position in the hierarchy of the organization that committed violations / fraud. In the theory of prosocial behavior Greenberger et al. (1987) quoted in Manafe, (2015) stated one sees whether the actions taken are effective enough. Meanwhile, Brief and Motowidlo (1986) stated the leadership style of other predictors influencing prosocial organizational behavior. Cortina and Magley (2003) stated that mistakes made by members of organizations holding high positions are not easily reported. This is because employees in higher positions have greater strength than employees in lower positions and people who are wrong in high positions can use their positions to create retaliatory actions. Employees will see whether or not the actions taken are effective enough. If the violator is the boss, it is likely that he will abuse his power to pressure the whistleblower and retaliates, whereas if the violator is the co-worker or subordinate, is less likely to retaliate. Results of previous studies (Winardi, 2013; Cortina & Magley, 2003) stated that the higher the position status, the lower the Whistleblowing Intention. So the hypothesis proposed is:

H₄: Violator status has a negative effect on whistleblowing intentions.

The Effect of Ethical Environment on Whistleblowing Intentions

Ethical environment is an organizational environment where there are values, systems, and legal systems and members of the organization obey and run it to create one's ethical behavior and actions which can have an impact on others and the environment of the organization, especially the environment in which he works (Dalton & Radtke, 2013). Helpful behavior is influenced by norm factors. The norm of reciprocity is the hope that someone will help, not hurt those who help (Ajzen, 2005 in Winardi, 2013). In the theory of planned behavior defines subjective norms as one's perception of an assessment of accessible

references (e.g. co-workers, family) about whether that person must perform certain behavior or not. In an ethical environment, its members will also be ethical, so if there is fraud in the organization, if a member will make a disclosure then the environment will support it, the higher the ethics in the organizational environment, the more it will increase the Whistleblowing intentions. The result of previous study namely Dalton and Radtke (2013) shows that the interaction between the ethical environment has a positive effect on whistleblowing intentions, so the hypothesis proposed is:

H₅: Ethical Environment has a positive effect on Whistleblowing intention.

The Effect of Gender on Whistleblowing intention

Gender is a trait attached to men and women that is constructed socially and culturally (Fakih, 2008). The role of gender in a person's tendency to help is very dependent on the situation and form of help needed. Men are constructed to be more courageous, like challenges, and not afraid of risks, while women are more sensitive and gentler. When doing whistleblowing, there may be a possibility of retaliation by members of the organization or management. So, it takes courage and responsibility to reveal a fraud. The results of previous studies, Mochkoid and Haryanto (2016) and Napitupulu (2016) stated that men are more likely to do whistleblowing than women who are afraid of the consequences that a whistleblower might face, so the hypothesis put forward is:

H₆: Male employees have a higher intention towards whistleblowing.

The Effect of Ethnic Group on Whistleblowing intention

Koentjaraningrat (2009) said ethnicity as a group of people who are bound by awareness and identity of cultural unity, awareness and identity are strengthened by the unity of language (quoted from Suciati, 2014). This resulted in the occurrence of different mindset and characteristics between ethnic groups. The reason for helping others is not because they know that the behavior is in their self-interest, but rather because of an invisible form of self-interest, that is, because something tells them to do it from within, which is formed because of norms. Norms are necessities in life, which are social expectations. This determines appropriate behavior. Norms derived from ethnic groups that are already attached to habits, so that these habits will carry over into the organization (work) and can affect the way they behave, how to describe work, and how to work with other employees. The Javanese have a gentle dominant nature and do not like disputes, while other Javanese, for example the Batak, have a dominant nature that is brave and frank. Research results of Septiyanti and Sholihin (2013) and Napitupulu (2016) states that different ethnic groups influence the decision to whistleblowing. So the hypothesis proposed is:

H₇: There is a significant positive relationship between ethnic groups with the intention of whistleblowing.

3. Research Method

The respondents used in this study were the civil servants who worked in Financial Audit Institution Representative of Central Java Province, Indonesia. Samples were taken using a purposive sampling technique with criteria of working for at least one year, so it is expected that an understanding of the conditions of the work environment is sufficient, and has a comprehensive perception and consideration of whistleblowing intentions, the questionnaire was distributed on 3rd October to 3rd December 2017.

Table 1
Questionnaire Return Rate

Explanation	Number
Total distributed questionnaires	200
Total returned questionnaires	144
Total unreturned questionnaires	66
Total questionnaires for instrument testing	30
Total questionnaires that can be processed as samples	135

Table 2 explains the definition of variables, indicators or the measurement method, as well as the references obtained. The operational definition of the variables used in this study can be seen in Table 2. The measurement of these variables uses the question instrument which is measured with a Likert scale of 1-5, except gender and ethnicity variables use dummy measurement. Instrument testing in this study uses the validity and reliability test, before conducting a hypothesis testing, then classical assumption tests must be carried out, namely the normality test, the multicollinearity test and the heteroscedasticity test. As well as using multiple linear regression analysis with the help of the IBM statistics version 21 application.

Table 2

Operational Definition of Research Variables

Variables	Definition	Indicator/Measurement	References
Whistle-blowing	Reporting a mistake to an individual or organization that is believed to have the power to stop it	1. Reporting with identity 2. Reporting Anonymously 3. Reporting to the internal organization 4. Reporting to the external organization	Park & Blenkinsopp, (2009)
Attitude	An individual's assessment of how much he approves or disapproves of certain behaviors.	1. Behavioral Belief 2. Evaluation of Importance	Park & Blenkinsopp, (2009)
Organizational Commitment	The extent to which individuals want to be involved with the organization.	1. Strong belief and acceptance of the goals and values of the organization, 2. willingness to put forth sufficient effort on behalf of the organization, and 3. loyalty	Mowday <i>et al.</i> (1979)
Retaliation view	views of revenge or sanctions from members of the organization, which can reduce the interest in reporting violators.	1. Mark-Up Case 2. Fictitious Shopping Cases	Schultz <i>et al.</i> (1993), modified by Winardi (2013)
Status of Violator	High or low status of the position that commits fraud.	1. Power level of the position of Head of department in the organization. 2. Power level of the position of co-worker in the organization.	Cortina and Magley (2003) that has been modified by Winardi (2013)
Organizational Environment	An organizational environment where there are values, systems and legal systems and members of the organization obey and implement them.	1. Values of honor, fairness and honesty 2. Code of ethics as a control 3. Company policy 4. Training of ethical behavior 5. Respect for ethical behavior 6. Performance evaluation system	Dalton and Radtke (2013)
Gender	Gender is a trait attached to male and female	Gender is measured using the Dummy variable, where: 1. Male 2. Female	Napitupulu (2016)
Ethnicity	Groups of people who are bound by cultural unity who are often involved in language unity	Ethnicity is measured using a dummy variable, where: 1. Others Javanese 2. Javanese	Septiyanti and Sholihin (2013)

4. Result and Discussion*4.1. The Results of Descriptive Statistics Analysis***Table 3**

The Result of Descriptive Statistics

Variables	N	Min	Max	Mean	Category
Whistleblowing Intention	135	12	40	27.36	Possible
Attitude towards Whistleblowing	135	24	50	39.70	Agree
Organizational Commitment	135	30	75	54.15	High
Retaliation view	135	4	20	11.59	Fair
Violator Status	135	2	10	5.76	Quite Powerful
Ethical Environment	135	40	75	56.36	High
Gender	135			-	
- male	68	-	-	28.27	Possible
- female	67			26.26	
Ethnicity	135			-	
- Other Ethnic	4	-	-	32.5	Possible
- Javanese Ethnic	135			27.2	

4.2. Results of Hypothesis Testing

The classical assumption test shows that the data are normal, stated with a significance value of 0.537 or above 0.05. Multicollinearity test shows that the tolerance value is more than 0.10 and the VIF value is less than 10, so there is no correlation between the independent variables and there is no multicollinearity in the regression model. Heteroscedasticity testing using Glejser test shows the result that the significance is above 0.05 and heteroscedasticity symptoms do not occur. So all the variables pass the classical assumption test. The results of the coefficient of determination testing, the value of Adjusted R Square is 0.387, which means that 38.7% of the variation variable of whistleblowing intentions can be explained by the variables of attitude, organizational commitment, retaliation view, violator status, ethical environment, gender and ethnic groups, while the rest of 62.3% is explained by other variables outside the model. The Result of Regression Test is shown in table 4:

Table 4
The Results of Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Conclusions
	B	Std. Error				
(Constant)	13.808	5.377		2.568	.011	
Attitude	.574	.101	.494	5.661	.000	Accepted
Organizational Commitment	.158	.056	.214	2.799	.006	Accepted
1 Retaliation	-.530	.149	-.303	-3.565	.001	Accepted
Violator Status	-.733	.310	-.212	-2.368	.019	Accepted
Ethical Environment	-.141	.078	-.172	-1.801	.074	Rejected
Gender	.934	.853	.076	1.095	.276	Rejected
Ethnic Group	5.124	2.584	.142	1.982	.050	Accepted

Dependent Variable: Whistleblowing Intension

4.4. Discussions

The attitude towards Whistleblowing has a positive effect on whistleblowing intentions. The employee agrees to the benefits of whistleblowing and he agrees that the results after reporting are important, for example can prevent organizational losses and eradicate corruption. As a state civil apparatus, he must also carry out his obligations as a state servant, namely protecting and keeping the good name of his organization. Thus, he can fulfil the public's desire to make a clean organization, when he does whistleblowing, and then make a better organization, then there is moral satisfaction in employee self. This result is in accordance with the theory of prosocial behavior. The steps in the prosocial decision-making process related to whistleblowing are to consider whether whistleblowing is wrong. In the theory of planned behavior proposed by Ajzen (1991) one of the predictors in forming intentions is attitude, attitude towards whistleblowing refers to the extent to which a person has an evaluation or assessment that is favorable or unfavorable to the behavior in question. Winardi (2013) states that an employee is more likely to be a whistleblower if he believes that such a whistleblower will produce positive results and the results are evaluated as important. The result of this study is in line with research conducted by Park and Blenkinsopp (2009), Winardi (2013), and Bagustianto and Nurkholis (2015) which state that attitude has a significant positive effect on the intention to do whistleblowing. Organizational commitment has a positive effect on whistleblowing intentions. The employees have similarities with the values applied in the organization, and they are happy and proud to be part of the organization, so that they easily agreed to the policies set by the organization. They are also willing to do various tasks and will try hard so that the organization can achieve its goals because they have a high level of concern for how the fate of the organization. The employees feel that their organization is currently the best organization, so they will feel happy and lucky to be able to work at the BPK or Inspectorate. This result is supported by prosocial behavior theory and the concept of organizational commitment, namely that whistleblowing action is a positive social behavior that can provide benefits to the organization in the form of protecting the organization from the dangers of fraud. Brief and Motowidlo (1986) mentioned one of the antecedent variables of prosocial theory that is organizational commitment. This organizational commitment component shows the disposition towards prosocial behavior in which individuals who are organizationally committed will be willing to give something from themselves to contribute for the welfare of the organization. Employees who have high organizational commitment are more likely to have a sense of belonging and high loyalty. When the values that exist in the organization are inherent in employees, they assume the organization is part of them, so they have a high responsibility for protect the organization one of them by whistleblowing. This result is in line with research conducted by Napitupulu (2016), Setiawati and Sari (2016), as well as Bagustianto and Nurkholis (2015) which state that organizational commitment has a positive effect on the intention to do whistleblowing.

The retaliation has a negative effect on whistleblowing intentions. The employees consider that fraud committed by superiors with high materiality values are more likely to have retaliation against employees. In the first case with higher materiality, the possible impact is greater, so that the view on retaliation is high. While in the second case fraud committed by co-workers with low materiality which was considered insufficient to have the power to retaliate against their colleagues. This result is consistent with prosocial behavior theory and theory of planned behavior, factors that influence prosocial behavior, one of which is bystander. Bystanders are people who are around the incident having a very big role in influencing someone when

deciding between helping or not when faced with a situation. While in the theory of planned behavior there is a predictor of perceived behavioral control, referring to the perceived ease or difficulty in carrying out the behavior and is assumed to reflect past experiences and obstacles as well as anticipated obstacles. This often happens that superiors take action to damage the credibility of the whistleblower by setting negative evaluations. All of these events can cause whistleblowers in stressful situations and other issues that can affect not only the individual but also his family (Rothschild, 1999). The results of this study are in line with research conducted by Napitupulu (2016) and Manafe (2015) which state that retaliation view has a negative effect on employee intention to do whistleblowing. Status of violators obtained has a positive effect on whistleblowing intentions. The hierarchy status of the position of one who commits fraud will affect the intention to do whistleblowing. The employees assess that superiors have more roles to control the organization or suppress employees who oppose them, because the higher the position the more powerful they are to the organization. While peers lack the impact of controlling other colleagues to agree with, due to lack of power in the organization.

Meanwhile Greenberger et al., 1987 (Manafe, 2015) stated one sees whether the actions taken are effective enough. Furthermore, Brief and Motowidlo (1986) stated leadership style may be another Motowidlo organizational variable that influences prosocial organizational behavior. The identity of the person involved in fraud is relevant to the whistleblowing decision, reporting a mistake depends on the power possessed by the wrongdoer, because power is always related to a position hierarchy which assumes that the decision for whistleblowing may be more difficult when the wrongdoer is a high status member (Priyastiwati, 2016). This makes increasingly low intention to do whistleblowing. The result of this study is in line with research conducted by Winardi (2013) which states there is a negative influence between the status of violators with the intention of whistleblowing. Ethical environment does not affect the intention to do whistleblowing. The result of this study is not in line with prosocial behavior theory which states that when someone do a whistleblowing, it is expected that an ethical organizational environment will support a whistleblower so that there is little possibility of retaliation. A good ethical environment is that there are individuals who uphold justice and responsibility, honor, and honesty. An environment that mendedepankan norms in accordance with ethics, and the climate of the organization will impact on its employees so that they become more ethical. Employees who know and have an understanding of ethical values will make fair and moral decisions. The decision will then affect the decision whether to do whistleblowing. In this study, the respondents' environment upholds ethics in their environment. The employees also know that whistleblowing is an ethical and moral action which can protect the organization from loss and destruction. However, due to various factors that underlie employees make decisions whether they will make disclosures or not, such as situational factors, for example who commits fraud, how much material loss suffered, the impact of fraud, and what would happen if they report the violation. They may have to maintain the good name of the organization even though the environment is very understanding of ethics. Thus, the ethical environment does not affect whistleblowing intentions.

The reason the hypothesis five (H₅) is rejected can also be seen from the result of the descriptive statistics of the ethical environment variable, which means that the ethical environments of BPK representative of Central Java Province and Inspectorate Central Java Province have good ethics with an average of 57.13. While respondents' answers regarding whistleblowing intentions are 19% who chose not to do whistleblowing, the ethical organizational environment does not affect the intention of employees doing whistleblowing. The result of this study is not in harmony with prosocial behavior theory which states that when someone do whistleblowing, it is expected that an ethical organizational environment will support a whistleblower so that there is little chance of retaliation. The results of this study differ from study conducted by Dalton and Radtke (2013) which states the relationship between the ethical environment and whistleblowing. Gender has no effect on whistleblowing intentions. This means there is no difference between male and female in the intention to do whistleblowing. In this study, male and female do not experience differences in terms of the intention to do whistleblowing, this can be due to the bureaucratic system which has been improved. In the BPK representative of Central Java and Inspectorate of Central Java Province, a system is established to report fraud, namely WBS and WISE. Thus, all employees only need to access the website and report violations without others knowing, so that male and female can easily access the application without their identities known, as well as the existence of Law No. 31 of 2014 concerning the protection of witnesses and victims, so that male and female can make the right decision and be braver to become a whistleblower.

The result of this study is not in harmony with the theory of prosocial behavior which states that if the factors that influence prosocial behavior, namely the influence of factors in oneself, one of which is gender, the role of gender on one's tendency to help is very dependent on the situation and form help needed. The result of this study is in line with research conducted by Manafe (2015), Kreshastuti and Prastiwi (2014) as well as Ahmad et al. (2012). Ethnicity has a positive effect on the intention of Whistleblowing. In this study, there are respondents from Batak and Betawi ethnic groups, the dominant traits of the two tribes are bolder and frank compared to Javanese. Thus, they do not feel so afraid of the risks that might occur and have a high confidence so that they believe that being a whistleblower is the right thing to do, so they will feel proud if they can report a fraud because it can protect the organization. Thus, ethnicity has a positive effect on intentions to do whistleblowing. The result of this study is consistent with the theory of prosocial behavior which states that the reason for helping others is not because the behavior is consciously in self-interest, but rather because of an unseen form of self-interest, namely because there is something that tells them to do that from within formed because of culture. Culture influences the thoughts and behavior of individuals who have that culture. The norms and values inherent in an individual are transferred from a culture passed down from generation to generation, so individuals will tend to perceive the world and their lives based on values

derived from cultures that inherent in him. The result of this study differ from the study conducted by Napitupulu (2016) and Septiyanti and Sholihin (2013) which states the Javanese are more likely to do whistleblowing.

5. Conclusions

The conclusions of this study are; partially the attitude towards whistleblowing, organizational commitment, view of retaliation, violator status, and ethnicity have positive effects on whistleblowing intentions, while the ethical environment and gender do not affect the whistleblowing intention.

References

- ACFE. (2016). *Report to the Nations on Occupational Fraud and Abuse 2016 Global Fraud Study*. USA.
- Ahmad, S. A., Smith, M., & Ismail, Z. (2012). Internal whistle-blowing intentions: A study of demographic and individual factors. *Journal of Modern Accounting and Auditing*, 8(11), 1632.
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211.
- Bagustianto, R., & Nurkholis, N. (2015). Factors That Influence the Interest of Civil Servants to Perform Whistle-Blowing Actions (Study of BPK RI Civil Servants). *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 19(2), 276–295.
- Brief, A. P., & Motowidlo, S. J. (1986). Prosocial organizational behaviors. *Academy of Management Review*, 11(4), 710–725.
- Cortina, L. M., & Magley, V. J. (2003). Raising voice, risking retaliation: Events following interpersonal mistreatment in the workplace. *Journal of Occupational Health Psychology*, 8(4), 247–265.
- Dalton, D., & Radtke, R. R. (2013). The joint effects of machiavellianism and ethical environment on whistle-blowing. *Journal of Business Ethics*, 117(1), 153–172.
- Dozier, J. B., & Miceli, M. P. (1985). Potential predictors of whistle-blowing: A prosocial behavior perspective. *Academy of Management Review*, 10(4), 823–836.
- Fakih, M. (2008). *Gender analysis and social transformation*. Pustaka Pelajar.
- Husein, Y., Daniri, M. A., Susilo, L. J., Mamoer, A. M., Simatupang, A., Safitri, I., Mardina, L. (2008). *Violation Reporting System Guidelines (Whistleblowing System – WBS)*. Komite Nasional Kebijakan Governance (KNKG).
- Hwang, D., Staley, B., Te Chen, Y., & Lan, J. (2008). Confucian culture and whistle-blowing by professional accountants: an exploratory study. *Managerial Auditing Journal*, 23(5), 504–526. <https://doi.org/doi:10.1108/02686900810875316>
- Internasional, T. (2016). *Transparency International Corruption Perceptions Index 2016*. Retrieved from <http://www.transparency.org/cpi>
- Kaplan, S. E., & Schultz, J. J. (2007). Intentions to report questionable acts: An examination of the influence of anonymous reporting channel, internal audit quality, and setting. *Journal of Business Ethics*, 71(2), 109–124.
- Kreshastuti, D. K., & Prastiwi, A. (2014). Analysis of the factors that influence the auditor's intention to take a whistleblowing action (an empirical study on public accounting firms in Semarang).
- Manafe, M. W. N. (2015). Effects of Moral Reasoning, Retaliation and Gender on Internal Whistleblowing Tendencies. *Susunan Redaksi Jurnal Wahana*, 113.
- Mochkoid, A., & Haryanto, H. (2016). The Intention of Whistleblowing Employees in the Accounting Department Based on Demographic Variables, Empirical Study of BUMN and BUMD (Non-Banking) in Semarang and Jogjakart. *Undergraduate thesis Diponegoro University*.
- Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. *Journal of Vocational Behavior*, 14(2), 224–247.
- Myers, D. G. (2012). *Social Psycology. 10th Edition*. Jakarta: Salemba Humanika.
- Napitupulu, G. B. (2016). The Effect of Organizational Factors, Individual Factors, and Demographic Factors on Whistleblowing Intention. *Proceeding of Accounting National Symposium XIX*, Lampung, Indonesia.
- Near, J. P., & Miceli, M. P. (1995). Near, Janet P Miceli, Marcia P. *The Academy of Management Review*, 20(3), 679–708.
- Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior—A survey of South Korean police officers. *Journal of Business Ethics*, 85(4), 545–556.
- Park, H., Blenkinsopp, J., Oktem, M. K., & Omurgonulsen, U. (2008). Cultural orientation and attitudes toward different forms of whistleblowing: A comparison of South Korea, Turkey, and the UK. *Journal of Business Ethics*, 82(4), 929–939.
- Priyastiwati, P. (2016). Effect of Organizational Demographic and Climate Factors on Internal Whistleblowing Intention. *Jurnal Riset Manajemen*, 4(1).
- Rehg, M. T., Miceli, M. P., Near, J. P., & Van Scotter, J. R. (2008). Antecedents and outcomes of retaliation against whistleblowers: Gender differences and power relationships. *Organization Science*, 19(2), 221–240.
- Rothschild, J., & Miethe, T. D. (1999). Whistle-blower disclosures and management retaliation: The battle to control information about organization corruption. *Work and Occupations*, 26(1), 107–128.
- Rustiarini, N. W., & Sunarsih, N. M. (2015). Fraud and Whistleblowing: Disclosure of Accounting Fraud by a Government Auditor.
- Schultz, J. J., Johnson, D. A., Morris, D., & Dyrnes, S. (1993). An investigation of the reporting of questionable acts in an international setting. *Journal of Accounting Research*, 31, 75–103.
- Septiyanti, W., & Sholihin, M. (2013). The influence of organizational, individual, situational and demographic factors on the

- intention to carry out internal whistleblowing. *Proceeding of Accounting National Symposium 16*, Manado, Indonesia.
- Setiawati, L. P., & Sari, M. M. R. (2016). Professionalism, Organizational Commitment, Moral Intensity and Accountant Actions Conduct Whistleblowing. *E-Jurnal Akuntansi*, 17(1), 257–282.
- Setyawati, I., Ardiyani, K., & Sutrisno, C. R. (2015). The Factors Influencing Internal Whistleblowing Intentions). *Jurnal Ekonomi Dan Bisnis*, 17(2), 22–33.
- Solikhah, B. (2014). An Application of Theory of Planned Behavior towards CPA Career in Indonesia. *Procedia - Social and Behavioral Sciences*, 164, 397–402. <https://doi.org/https://doi.org/10.1016/j.sbspro.2014.11.094>
- Suciati, R. (2014). Differences in Emotional Expressions in Batak, Javanese, Malay and Minangkabau people. *Jurnal Psikologi*, 12(2), 99–108.
- Tavakoli, A. A., Keenan, J. P., & Crnjak-Karanovic, B. (2003). Culture and Whistleblowing an Empirical Study of Croatian and United States Managers Utilizing Hofstede's Cultural Dimensions. *Journal of Business Ethics*, 43(1/2), 49–64. <https://doi.org/10.1023/A:1022959131133>
- Winardi, R. D. (2013). The Influence of Individual And Situational Factors on Lower-Level Civil Servants'whistle-Blowing Intention In Indonesia. *Journal of Indonesian Economy and Business: JIEB.*, 28(3), 361.



© 2020 by the authors; licensee Growing Science, Canada. This is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC-BY) license (<http://creativecommons.org/licenses/by/4.0/>).