

Whistleblowing Intention and Fraud



I Made Dauh Wijana¹, Gregorius Paulus Tahu², Dwi Orbaningsih³

^{1,2} Faculty of Economics and Business, Universitas Mahasaraswati Denpasar

³ Faculty of Economics and Business, Universitas Gajayana Malang

ABSTRACT: This study seeks to find the key factors that influence whistleblowing intentions. The research was conducted by distributing questionnaires to employees of the Badung Regional Government Education Center who are engaged in finance. The sample selection method used is purposive sampling. Reward, perceived seriousness of fraud, relativism ethical orientation, moral intensity and professional identity have a very important role in influencing a person's whistleblowing intention. Giving rewards, perceived seriousness of fraud, relativism ethical orientation, moral intensity and high professional identity will help increase a person's whistleblowing intention.

KEYWORDS: Whistleblowing Intention, Reward, Perception of Fraud Seriousness, Relativism Ethical Orientation, Moral Intensity, Professional Identity

I. INTRODUCTION

Corruption is still a problem that Indonesia has not been able to overcome. This is evidenced from the data *Corruption Perception Index* (CPI), issued by the rating agency Transparency International, Indonesia which is still far from the "clean" category. With the existence of anti-fraud control, one of which is the whistleblowing system, it can reduce losses caused by fraud and accelerate the detection of these irregularities. Whistleblowing system has been implemented in a few government agencies, for example the Corruption Eradication Commission (KPK) and Ministry Finance (Ministry of Finance). Understanding things that can increase whistleblowing intentions is important so that organizations can design the most effective whistleblowing policies and systems.

First there are rewards. Reward is one of the efforts organization to encourage employee report fraud internally than external (Guthrie & Taylor, 2017). From several previous research results, it was found that there were different results related to reward variables, such as the research conducted by Hariyani, Putra and Wiguna (2019) which stated that rewards had an effect on whistleblowing intentions, while Arwata (2021) stated that rewards had no effect on whistleblowing intentions. .

Second, there is a perception of the seriousness of fraud. Perception of the seriousness of fraud is an understanding of how much seriousness or loss from an act of fraud can affect a person's whistleblowing intention. In a study conducted by Nugroho, Wahyuningsih and Alliyah (2022) stated that the level of fraud had an effect on whistleblowing intentions, while Setyorini & Donifaizal (2020) stated that the perception of seriousness problems had no effect on whistleblowing intentions.

Third, there is an ethical orientation of relativism. Relativism is a theory which states that an action can be said to be right or wrong based on the views of society. Effendi and Nuraini (2019) stated that the ethical orientation of relativism had no effect on whistleblowing intentions, Janitra (2017) stated that the ethical orientation of relativism had an effect on whistleblowing intentions, while Aziz and Purwanti (2020) stated that the ethical orientation of relativism had a negative effect on whistleblowing intentions.

Fourth, there is moral intensity. Moral intensity is a variable or construct consisting of the following characteristics: characteristics which is an extension of various issues related to the main moral issues of a situation, which then can affect an individual's perceptions and beliefs about things he then believes and believes (Husniati, 2017). Several studies have stated that moral intensity has an effect on whistleblowing intentions, including research conducted by Anggraeni (2021), but Puspitosari (2019) stated that moral intensity has no effect on whistleblowing intentions.

Finally, there is a professional identity. According to Mael and Ashforth (1992), professional identity is the extent to which individuals classify themselves in terms of the work they do and have the characteristic of always assuming other people do the same job. In a study conducted by Khamainy (2021) stated that professional identity had an effect on whistleblowing intentions,

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while Iqbal, Mukhtaruddin and Kosim (2018) stated that professional identity had no effect on whistleblowing intentions. Differences in research results are caused by several factors, for example, organizational culture, selection of respondents, and sampling methods. Researchers are interested in conducting research on intentions *whistleblowing system*. This research raises the title "The Influence of Rewards, Perceptions of Seriousness of Fraud, Relativism Ethical Orientation, Moral Intensity and Professional Identity on Whistleblowing Intentions to Reduce Fraud in Badung Regency Government Funds"

II. LITERATURE REVIEW

1. *Prosocial Organizational Behavior Theory*

Prosocial organizational behavior theory as behavior/actions taken by members of an organization against individuals, groups, or organizations designated to improve well-being individual, group, or organization (Brief and Motowidlo, 1986). According to Dozier and Miceli (1985), prosocial behavior is positive social behavior that is intended to provide benefits to others. According to Brief and Motowidlo (1986), whistleblowing is a form of prosocial organizational behavior. This opinion is in line with Dozier and Miceli (1985), who stated that whistleblowing is a prosocial behavior because in general, whistleblowing will provide benefits for both the organization and the whistleblower from fraud.

2. *Planned Behavior Theory*

Theory of Planned Behavior every whistleblowing action will be carried out by the individual if there is a fraud that occurs and must be reported. It is also explained by Ajzen (1991), the theory of planned behavior explains that interest is a function of two basic determinants related to personal factors and social influences.

3. *Whistleblowing*

Whistleblowing is an act of disclosure by members of an organization about practice illegal, immoral in an organization (Miceli and Near, 1985). Whistleblowing can be measured with the following indicators (Efendi, 2019):

- 1) There are indications of fraud
- 2) High loss impact
- 3) Disclosure planning
- 4) Doing whistleblowing through internal or external channels
- 5) Sacrifice

4. *Rewards*

According to Sastrohadiwiryono (2002), *rewards* is compensation for services provided by the company to workers, because these workers have contributed energy and thoughts for the progress of the company in order to achieve the goals that have been set. Based on research Arwata (2021), *reward* can be measured by the following indicators:

- 1) Award
 - Giving rewards to the best employees makes me motivated to work even harder
 - Structural allowances given to employees are in accordance with applicable regulations
- 2) Bonus
 - Payments other than the basic salary such as overtime pay or others such as rewards have been given in accordance with the tasks carried out by the employees

In Fauzi's research (2018), the category *rewards* consists of 2 (two) categories, namely there is a reward and there is no reward.

5. *Fraud's Seriousness Perception*

The seriousness of fraud can be defined as the effect where it is likely the result of a violation whether measured on a financial or non-financial basis. A dominant person will examine the level of loss or seriousness of an act of fraud before reporting it, a dominant person will report a fraud if it results in a high impact on the agency (Miceli & Near, 1985). The perception of the seriousness of fraud can be measured by the following indicators (Islamiyah, 2018):

- 1) The concept of materiality
- 2) Error consideration

6. *Relativism Ethical Orientation*

Forsyth (1980) argues that ethical orientation is the main goal of professional behavior which is closely related to morals and prevailing values and is driven by two characteristics, namely idealism and relativism. Relativism is a theory which states that an action can be said to be ethical or not, right or wrong, which depends on the views of society. The ethical orientation of relativism can be measured by the following indicators (Efendi, 2019):

- 1) Various ethics

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- 2) Different types of morality
- 3) Code of ethics considerations
- 4) Behavioral assessment

7. Moral Intensity

Moral intensity is a construct that includes characteristics which are an extension of the issues related to the main moral issues in a situation that will affect the individual's perception of ethical issues and behavioral intentions they have. According to Jones (1991), there are six elements:

- 1) *Magnitude of consequences*
- 2) *Probability of effect*
- 3) *Temporal Immediacy*
- 4) *Concentration of effect*
- 5) *Proximity*
- 6) *Social consensus*

8. Professional Identity

Aranya, et al., (1981) defines professional identity as a person's strength with his involvement in a profession. Professional identity represents attitudes in the theory of planned behavior. Attitude is a state in humans that can move humans to act or not act. Professional identity in this study was measured using the professional commitment scale developed by Aranya, et al., (1981). Based on research conducted by Safitri (2018), professional identity can be measured by the following indicators:

- 1) Comply with professional regulations
- 2) Similarity with the profession
- 3) Caring about the image of the profession
- 4) Proud of the profession
- 5) Feeling happy with the choice of profession

III. METHOD

This research is a review of the concept of influence *rewards*, perception of the seriousness of fraud, relativism ethical orientation, moral intensity and professional identity to whistleblowing intentions. This review was conducted to deepen the aspects that influence whistleblowing intentions in order to reduce fraud in Badung Regency government funds. Some of the literature reviewed are as follows:

Table 1. Literature Discussion

No	Name/Year/Title
1	Hariyani, Putra and Wiguna (2019) <i>"The Influence of Professional Commitment, Ethical Considerations, Personal Costs, Rewards on Internal Whistleblowing Intentions (Empirical Study on Siak Regency Opd)"</i>
2	Febianti, Purnamasari & Hernawati (2020) <i>"The Influence of Moral Competence and Rewards on Whistleblowing Intentions"</i>
3	Nugroho, Wahyuningsih and Alliyah (2021) <i>"The Influence of Personal Cost and Fraud Levels on Interest in Whistleblowing With Attitudes Towards Whistleblowing As Moderating Variables"</i>
4	Pulungan, Afriani and Hasudungan (2020) <i>"Do financial incentives and perceptions of seriousness affect the decision of state civil servants to carry out whistleblowing?"</i>
5	Janitra (2017) <i>"The Influence of Ethical Orientation, Professional Commitment, Organizational Commitment, and Ethical Sensitivity to Internal Whistleblowing"</i>
6	Khamainy (2021) <i>"Factors Affecting Intention To Whistleblowing Internal At the Sumenep Regency OPD"</i>
7	Nur & Hamid (2018)

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	<i>"The Influence of Auditor Professionalism and Moral Intensity on Intention to Whistleblowing at Makassar Public Accounting Firm"</i>
8	Anggraeni & Haryati (2021) <i>"The Influence of Professionalism, Moral Intensity, and Personal Cost of Reporting on Auditor's Intention to Whistleblowing"</i>
9	Hasanah (2017) <i>"The Effect of Ethical Orientation and Professional Commitment to Whistleblowing"</i>
10	Husniati (2017) <i>"Factors that influence the intention to carry out internal whistleblowing"</i>

IV. RESEARCH RESULTS AND DISCUSSION

Table 2. Literature Review Results

No	Name/Year/Title	Variable						Research result
		X 1	X 2	X 3	X 4	X 5	Y	
1	Hariyani, Putra and Wiguna (2019) <i>"The Influence of Professional Commitment, Ethical Considerations, Personal Costs, Rewards on Internal Whistleblowing Intentions (Empirical Study on Siak Regency Opd)"</i>	<input type="checkbox"/>					<input type="checkbox"/>	Professional commitment, ethical considerations, personal costs and rewards affect internal whistleblowing intentions
2	Febianti, Purnamasari & Hernawati (2020) <i>"The Influence of Moral Competence and Rewards on Whistleblowing Intentions"</i>	<input type="checkbox"/>					<input type="checkbox"/>	Moral competence and rewarding affect whistleblowing intentions
3	Nugroho, Wahyuningsih and Alliyah (2021) <i>"The Influence of Personal Cost and Fraud Levels on Interest in Whistleblowing With Attitudes Towards Whistleblowing As Moderating Variables"</i>		<input type="checkbox"/>				<input type="checkbox"/>	Personal cost significant positive effect on the interest in doing whistleblowing, the level of fraud has a significant effect on the interest in doing whistleblowing, the attitude variable towards whistleblowing is not a moderating variable for the interaction between personal cost and whistleblowing variables, but a moderating variable for the interaction between the level of fraud and whistleblowing variables
4	Pulungan, Afriani and Hasudungan (2020) <i>"Do financial incentives and perceptions of seriousness affect the decision of state civil servants to carry out whistleblowing?"</i>		<input type="checkbox"/>				<input type="checkbox"/>	The perception of seriousness has an effect on whistleblowing intentions, while the impact of financial incentives on whistleblowing intentions is not significant
5	Janitra (2017) <i>"The Influence of Ethical Orientation, Professional Commitment, Organizational Commitment, and Ethical Sensitivity to Internal Whistleblowing"</i>			<input type="checkbox"/>			<input type="checkbox"/>	Ethical orientation, professional commitment, organizational commitment and ethical sensitivity affect internal whistleblowing

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6	Khamainy (2021) "Factors Affecting Intention To Whistleblowing Internal At the Sumenep Regency OPD"			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Relativism ethical orientation, moral intensity, organizational commitment and professional identity have an effect on encouraging someone to take whistleblowing actions
7	Nur & Hamid (2018) "The Influence of Auditor Professionalism and Moral Intensity on Intention to Whistleblowing at Makassar Public Accounting Firm"				<input type="checkbox"/>		<input type="checkbox"/>	Professionalism and moral intensity affect the intention to do whistleblowing
8	Anggraeni & Haryati (2021) "The Influence of Professionalism, Moral Intensity, and Personal Cost of Reporting on Auditor's Intention to Whistleblowing"				<input type="checkbox"/>		<input type="checkbox"/>	Professionalism and moral intensity have a significant effect on the auditor's intention to whistleblowing, while the personal cost of reporting has no significant effect on the auditor's intention to whistleblowing.
9	Hasanah (2017) "The Effect of Ethical Orientation and Professional Commitment to Whistleblowing"			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	The ethical orientation of idealism and professional commitment is significantly positive for whistleblowing, while the ethical orientation of relativism is negative for whistleblowing.
10	Husniati (2017) "Factors that influence the intention to carry out internal whistleblowing"			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The relativism ethical orientation, moral intensity, organizational commitment and professional identity affect the dependent variable

Empirical Studies

The Effect of Rewards on Whistleblowing Intentions

According to Elias (2008), *rewards* is about how people are rewarded according to their values in an organization. This includes financial rewards or non-financial rewards. The reward system given by an organization to employees is the policy of the organization, whose manufacturing process and practice for employees is made in accordance with the values of their contributions, skills and competencies to the organization. Reward is one of the things related to whistleblowing, where in general a person's intentions will be affected by the reward given for good actions taken. Likewise, this will affect the whistleblower, if the reward received when doing whistleblowing is enough to attract his attention, then the intensity of someone doing whistleblowing will increase. Hariyani, Putra and Wiguna (2019), Febianti, Purnamasari & Hernawati (2020) and Usman & Rura (2021) stated that rewards have a positive effect on whistleblowing intentions.

Influence of Fraud Seriousness Perception on Whistleblowing Intention

Lestari (2018) mentions that *seriousness fraud* has similarities with one of the moral intensity models developed by Jones (1991). *Fraud seriousness* can be defined as the possible effect of financial and non-financial measures of fraud. This means that by knowing the consequences arising from the existence of a violation, it can be measured both qualitatively and quantitatively. Perceptions of the seriousness of fraud can be assessed from how much loss an organization has experienced. Individuals tend to report more serious fraud than less serious fraud. This happens because of the individual's perception that the organization will suffer greater losses if it is not reported immediately. Several studies, such as that conducted by Wahyuningsih, Alliyah & Nugroho (2022), Pulungan, Afriani & Hasudungan (2020) and Saputra (2021) state that perceptions of the seriousness of fraud have a positive effect on whistleblowing intentions.

The Effect of Relativism's Ethical Orientation on Whistleblowing Intentions

Relativism is an attitude of rejection of absolute moral values in directing behavior. In this case, the individual still considers several values from within himself and the surrounding environment (Forsyth, 1980). Ethical relativism is a theory which

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states that an action can be said to be ethical or not, right or wrong, which depends on the views of society. If a person's relativism is low, they will have a level of viewing whistleblowing as unimportant and have a tendency not to do whistleblowing. Several studies such as those conducted by Khamainy (2021), Husniati (2017) and Janitra (2017) states that the ethical orientation of relativism has a positive effect on whistleblowing intentions.

The Influence of Moral Intensity on Whistleblowing Intentions

Husniati (2017) cites that Zubair (1987) defines moral intensity as the strength or weakness of feelings of distress or pleasure as a result of an act of good or bad, wrong or right, and fair or unfair. Moral intensity can be related to the concept of perceived behavioral control in the theory of planned behavior. Perception of behavioral control is a person's belief that the perception he has is the result of his own control over the perception of the behavior. Jones (1991) identified that moral intensity affects a person's decision-making process and the level of moral intensity varies. Someone who has a high moral intensity will be more likely to report violations that occur because they have a sense of responsibility to report it.

The Effect of Professional Identity on Whistleblowing Intentions

Aranya, et al., (1981) defines professional identity as a person's strength with his involvement in a profession. Professional identity represents attitudes in the theory of planned behavior. Attitude is a state in humans that can move humans to act or not act. One of the attitudes of a staff/employee to show a professional identity is through compliance with the legal basis for implementing employee discipline as regulated in Chapter II Article (2) of Law No. 43 of 1999. Professional identity is also associated with the intention to conduct whistleblowing. A person who upholds his professional identity will encourage the formation of an obedient attitude to the legal basis for implementing discipline or rules of conduct, and in order to protect his profession, someone will feel more responsible if there is a violation of the applicable regulations to cause the intention to do whistleblowing. Several studies such as those conducted by Husniati (2017), Khamainy (2021), Hasanah (2017) and Hariyani & Putra (2018) state that professional identity has a positive effect on whistleblowing intentions.

V. CONCLUSION

Rewards affect the whistleblowing intention of the financial staff of the Badung Regency Government Center. Rewards can be in the form of financial or non-financial, many agencies implement this policy to improve the performance of their employees, one of which is to foster whistleblowing intentions. However, there are also agencies that do not apply a reward policy, but this does not rule out the possibility of whistleblowing.

Perception of seriousness *fraud* affect the whistleblowing intention of the financial staff of the Badung Regency Government Center, which indicates that the seriousness of an act of fraud affects a person's perception which can foster whistleblowing intentions. This also proves that there is a sense of responsibility to protect the agency where they work to avoid losses due to an act of fraud.

The ethical orientation of relativism affects the whistleblowing intention of the financial staff of the Badung Regency Government Center. No matter how small an act of fraud, it must be prevented immediately before it results in greater losses for an agency. Each individual has their own view of an action that can be categorized as right or wrong.

Moral intensity affects the whistleblowing intention of the financial staff of the Badung Regency Government Center. This shows that an act of fraud affects the morality that exists in a person, so that the intention arises to report the fraudulent act.

Professional identity affects the whistleblowing intention of the financial staff of the Badung Regency Government Center. This shows that they have a high professional attitude towards their profession, which creates a sense of wanting to protect the profession and their workplace.

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