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Decision of Fraud Disclosure in the Indonesian Regional Government

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ABSTRACT

The objective of this study was to examine the potential factors affecting employees to perform whistleblowing in Indonesian regional government level. The examined factors included supervisor support, protection, compensation and the level of fraud severity. This study was conducted by testing 130 civil servants who have worked in a number of regions in Indonesia. The test was done by handing out questionnaires that consisted of some questions and two case studies. The participants were asked to answer one of the available five answer choices which were related to the decision of fraud disclosure in regional government. The result showed that employees were willing to disclose any fraud in the workplace if they received sufficient supervisor support, protections and considered that the level of fraud was serious. However, it was found that compensation did not affect the employees to perform whistleblowing.

INTRODUCTION

Corruption and fraud are problems that can disrupt economic growth, public trust, and also can cause political instability. The *Association of Certified Fraud Examiners* (2012) identified fraud as intentional misuse for personal enrichment which was then categorized into three groups including (1) fraudulent financial statements defined as fraud committed by management in the form of material misstatement of financial statements, (2) misuse assets and fraudulent expenses, (3) corruption, which is divided into conflicts of interest, bribery, illegal giving, and extortion. By using the basis that cheating will continue to change, organizations must be proactive in identifying fraud that occurs in their organizations and also the perpetrators of fraud in order to achieve organizational goals.

Fraud can occur in various sectors, in both private institutions and government. In Indonesia, the type of fraud that often occurs in government organizations is in the form of corruption (Halim & Priyasiwi, 2017; Arthana, 2019). There are several factors that can trigger fraud in the government sector which include the lack of example and leadership of the nation's elite, low salaries of civil servants, weak commitment and inconsistency of law enforcement, low integrity and professionalism, internal oversight mechanisms that are not yet established, working environment and environmental conditions society, including moral and ethical weaknesses (Siregar, 2017).

According to data from the National Civil Service Agency (BKN), until 2018, there has been a growing number of corruption cases in government institutions which involved 2,357 civil servants with 98 cases of corruption at the central government level and 2,259 cases at the regional level (Dewi, 2018). Judging from this number, corruption committed at the regional government level is far higher than that at the central level. This fact has put corruption occurring at the regional government level in the second rank handled by the Corruption Eradication Commission (KPK). Based on these data, it can be concluded that corruption is indeed very vulnerable to occur in the Indonesian government sector, especially in the regional government environment, which unfortunately has an impact on large losses to the country. One way to identify corruption or fraud that is happening

in regional government agencies is to obtain information about the fraud from a person or group of reporters or commonly called a whistleblower (Su & Ni, 2018).

Someone who comes from an internal organization will generally face a dilemma in deciding whether to disclose the fraud or leave it hidden (Chang *et al.*, 2017). Some people certainly see a whistleblower as a traitor in the organization and is considered to have no norms or loyalty which ultimately causes the whistleblower to be ostracized and hated. On the other hand, some others view the actions of a whistleblower as commendable and heroic. This contradictory view often makes prospective whistleblowers in a dilemma of uncertainty determining attitudes that can ultimately distort the interest in whistleblowing (Pillay *et al.*, 2017).

In this study, the theoretical basis used to understand a person's interest in conducting whistleblowing is the theory of planned behavior, prosocial behavior theory and social exchange theory. Theory of planned behavior (TPB) is defined as a theory that explains the relationship between attitude and behavior (Sussman & Gifford, 2018). This theory emerged as an answer to the failure of attitude determinants in predicting actual behavior directly. Theory of planned behavior proves that interest is more accurate in predicting actual behavior and at the same time can be a proxy that connects attitudes and actual behavior (Ajzen & Sheikh, 2013). This emerging interest will eventually encourage someone to take a certain action. In the case that an individual takes action to report fraud that occurs or becomes a whistleblower, then that individual actually has an interest that has been influenced by several factors that originate from within himself (internal) or factors from outside himself (external).

Furthermore, the second theory used in this study is prosocial behavior theory. Hazzi & Maldaon (2012) define prosocial behavior within the organizational sphere as behavior displayed by members of an organization that is shown directly to individuals, groups, or organizations in which they interact by carrying out their organizational role. It is carried out with the aim of benefiting the individual, group, or certain organization.

The third theory that underlies this study is the social exchange theory which explains

the relationship between employees and their organizations is an exchange relationship, where employees consider work as a form of exchange with needs so that they always make an assessment of organizations that have an interest in businesses that have been previously donated with the rewards received (Roch, *et al.*, 2019). This theory explains that when employees have a sense of trust that the organization is committed to it, then employees will also be committed to the organization. This is in line with the perception in this study, namely the consideration of sacrifice and the benefits that will be given to report such fraud.

Research that reveals certain factors that cause someone to do a whistleblower has been done a lot, including Halim & Priyastiwati (2017). They examined the relationship between supervisors' support and protection against fraud disclosure decisions. The results of the study revealed that supervisors' support and protection influenced fraud disclosure decisions. Research that uses supervisors' support and protection variables is rarely conducted in Indonesia because in general, research on whistleblowers focuses on other factors such as attitudes toward whistleblowers, organizational commitment, personal costs, status of offenders and so on. In addition, research on supervisors' support is also rarely done because researchers focus more on organizational support, such as those of Alleyne *et al.* (2013a) and Latan *et al.* (2016) which stated that organizational support is needed to raise the intention to report fraud. However, the research of Rahayu (2017) used organizational support as a moderating variable that produced different result stating that organizational support cannot moderate attitudes towards whistleblowing intentions. Meanwhile, research on the protection or protection of whistleblowers is more about regulations that refer to whistleblower protection and its implications in Indonesia.

Hakim *et al.* (2017) examined situational and demographic factors as predictors of an individual's intention to whistleblowing. The results of his research claimed that the severity of frauds and cultural orientation have a positive effect on the intention to do whistleblowing, while the status of violators does not affect the intention to do whistleblowing. Aliyah (2015) also examined various factors that influence the interest of employees in the Jepara NU University in conducting whistleblowing actions. The results

of his research revealed that the attitude towards whistleblowing, organizational commitment and the level of severity of frauds did not affect employee interest in taking whistleblowing actions, while personal cost negatively affected employee interest in taking whistleblowing actions. From the two studies, differences in results regarding the influence of the severity of the fraud of the decision to take action whistleblowing were found. In addition to this, differences in the results of research that discuss the compensation factor for the appearance of whistleblowers were also figured out. Further research conducted by Dyah & Setiawan (2017) produced other evidence of financial and non-financial compensation affecting the emergence of whistleblowers. While the research of Alleyne *et al.* (2013b) and the Financial Conduct Authority dan Bank of England Prudential Regulation Authority (2014) revealed the fact that the concept or compensation / reward system did not encourage the emergence of whistleblowers.

The main difference between these studies and the previous ones is the use of other potential factors that have not been widely studied before, but are thought to encourage whistleblowing. The individual factor that is more widely used in previous research is the attitude towards whistleblowing, therefore in this study, compensation variables are used as individual factors while the variables of supervisor support and protection are used to refer to organization factors. In several previous studies, the use of supervisor and protection support variables was not matched by individual or situational factors, so the results obtained were less comprehensive. In addition, in this research the severity level of fraud was used as a situational factor, so that all three factors including individuals, organizations and situational could be fulfilled.

In this study, demography variable was used as a control variable. Some demographic factors that are often used in other studies related to fraud disclosure decisions are work experience, gender and age. Work experience is considered to be able to increase one's desire to report fraud. Increasing work experience makes a connection between employees and the organization arise so that they can foster a desire to stop undesirable actions from happening in the organization where they work (Priyastiwati, 2017). Another interesting finding is that gender is reported to be able to influence whistleblowing decisions (Culiberg & Mihelic, 2016) and (Compton

& Bowman, 2017). It is also further revealed that men are more likely to express cheating than women. In contrast, Shao *et al.* (2019) believes that younger people have a lower portion in reporting fraud than older people. The relationship between whistleblowing and demographic characteristics draws attention to the fact that although a person's demographic characteristics are similar, it does not yet guarantee the possibility that the intention to carry out whistleblowing is also similar. Until now, demographic factors cannot be explained by any theory in order to explain the relationship with the act of whistleblowing. In connection with this, in this study, demographics are used as control variables.

This study involved regional governments at the regional level because not much research has been done related to whistleblowing conducted at government agencies at the regional level in Indonesia. In addition, at this organization level, many frauds have been discovered. Indonesia Corruption Watch (ICW) states that the actors most entangled in corruption cases during 2016-2018 are employees who are in the regional government environment, especially in districts (Rachman, 2019). This was stated by ICW based on the data collection they had done based on data on corruption case decisions issued by courts at the district court, high court and supreme court levels.

By knowing the main factors that influence fraud disclosure decisions, it is hoped that the regional government will be able to formulate the right policies related to fraud prevention and control in its environment. This is very important to support the realization of good governance, accountability and transparency at the regional government level, especially in regional level in Indonesia. In addition, the results of this study are expected to provide important information for the development of accounting curriculum materials, especially for the Forensic Auditing course.

LITERATURE REVIEW

Disclosure Decision

According to the *Chartered Institute of Internal Auditors* (CIIA, 2014) whistleblowing is carried out when an employee, contractor or supplier reports suspected errors or fraud in their workplace to other parties in secret. This reporting can be done through internal processes established by the organization

(internal complaints) or to external bodies such as the media, public or regulators (disclosing external information). Whistleblowing is one way to find out mistakes or cheating that occur in an organization. A whistleblower is considered appropriate in predicting fraud because the employee certainly knows better about the business processes in the organization where he works than people outside the organization. Whistleblowing is also seen as one of the most effective steps to protect the resources that exist in an organization (Lubisi dan Bezuidenhout, 2016)

A whistleblower can reveal various kinds of mistakes or fraud that occur in the organization. Crimes (scandals) that can be reported by whistleblowers in private companies and public organizations are not only related to finance, but all things that violate the law and can cause not only losses but threats to society (Tofin, 2013). Several previous studies have been conducted relating to the factors that underlie the decision to disclose fraud by individuals or groups, such as research conducted by Ghani *et al.* (2011), Aliyah (2015), Halim & Priyastiwati (2017), Kabuye (2017), Hakim *et al.* (2017), Baltaci & Balci (2017), serta Dyah & Setiawan (2017).

In a study conducted by Morales *et al.* (2017), it is stated that there are three main factors that influence someone to express fraud: (a) individual factors such as consideration of protection and interests; (b) organizational factors such as business ethics and expectations of getting promoted and (c) social factors such as social benefits, social justice and religious beliefs. The results of this study explain that the individual factors do whistleblowing in order to get personal interests such as financial and social where individuals will become more respected so their social position in the organization can be promoted. Protection for oneself and coworkers are also considered important in making individuals brave to reveal fraud. In another hand, a case study conducted by Halim & Priyastiwati (2017) places protection in organizational factors so the results of both studies are the same: high protection is needed so that whistleblowers can be safe from threats, intimidation, revenge and retaliation.

The other research that discusses the individual factors of whistleblowing is found in the study of Ghani *et al.* (2011) The study incorporated the variables of *internal locus of control*, work

experience, and ethics training. The results of this study revealed that *internal locus of control* had no significant effect on whistleblowing interest, whereas work experience and ethics training had a significant effect on interest in conducting whistleblowing. Research related to other individual factors was carried out by Baltaci & Balci (2017) and Dyah & Setiawan (2017) which revealed that giving financial and non-financial compensation affect the appearance of whistleblowers.

The research of Baltaci & Balci (2017) revealed that the organizational factor for disclosure of fraud is that employees expect to benefit and advance their career, such as the promotion of positions. In addition, this study uses organizational factors in which from revealing the fraud that occurs, employees will feel themselves protecting the company, and they consider it as important as taking care of themselves. Other research that uses organizational factors is conducted by Halim & Priyastiwati (2017) who examined fraud disclosure decisions in regional governments. The organizational factors discussed in this study were supervisors' support and protection. The results of this study indicate that supervisors' support and protection have a positive effect on fraud disclosure decisions.

Meanwhile, a study conducted by Valentine & Godkin (2019) revealed that social factor that indicate a person's decision to become a whistleblowers is a fact that this action constitutes ethical behavior and is believed to enhance social justice even though revealing fraud will have direct or indirect adverse effects that affect the social life of whistleblowers. Other factors that underlie fraud disclosure decisions are situational and demographic factors (Hakim *et al.*, 2017). This study examined the effect of severity of frauds, status of violators and cultural orientation on the intention to take whistleblowing actions. The results showed that the severity of frauds and cultural orientation had a positive effect on whistleblowing intentions. However, the status of the violator did not affect the individual's intention to do whistleblowing. Meanwhile, Aliyah (2015) revealed different results stating that the severity of the fraud did not significantly influence the employee's interest to take a whistleblowing action. There are also several other potential factors affecting the act of

conducting whistleblowing which include personal cost, organizational commitment, and personal responsibility.

THEORETICAL FRAMEWORK

Research related to whistleblowing decisions can adopt various theories. Some of these theories include theory of planned behavior, social behavior theory, social exchange theory, legitimacy theory, agency theory, and fraud triangle theory. From these various theories, theory of planned behavior, prosocial behavior theory, and social exchange theory are mostly used in research previously related to the disclosure of fraud. According to Allayne *et al.* (2013) and Soni *et al.* (2015), the three of them are comprehensive enough to discuss matters relating to disclosure of fraud. Thus, in this research the three theories were used to discuss various potential factors that drive whistleblowing.

Theory of Planned Behavior

The theory of planned behavior that is associated with whistleblowing actions is found in the research of Prasetyo *et al.* (2016), Pertiwi *et al.* (2017), Rahayu (2017), Shawver & Shawver (2018) and Lestari & Yaya (2018). This theory stems from a theory in psychology proposed by Ajzen (1991). This theory connects beliefs with behavior which explains how interest in behavior and behavior can be formed. An interest in behavior is interpreted as an indication of an individual's readiness to display a behavior, or it can be assumed to precede action. Actions can be interpreted as a visible response from an individual in relation to a given target.

In this theory there are three predictors of behavior formation. The first is the attitude towards behavior. It is a positive or negative evaluation of an individual towards a certain object, person, institution, event, behavior or intention. Individual attitude of a behavior is obtained from the belief in the consequences of the behavior. If someone does a behavior that produces a positive outcome, the individual has a positive attitude and vice versa (Rustiarini & Sunarsih, 2015). The second is subjective norms which are described as factors outside the individual that show a person's perception of the behavior carried out. Subjective norms are determined by not only referents but

also motivation to comply. If the individual believes the referent agrees to carry out a behavior and is motivated to follow a behavior, the individual will feel the social pressure to do so and vice versa. The third is the perception of behavioral control (PBC). It is a perception of the level of difficulty of a behavior to be implemented. Behavioral control perception reflects past experience and anticipation of obstacles that may occur when performing a behavior (Sarwono & Meinarno, 2011).

In this study, the theory of planned behavior was used because this theory is able to identify a person's beliefs about the control of something that occurs from the behavior to be performed in order to distinguish the behavior desired by individuals and those that are not desired by individuals (Kim & James, 2016). In this case, it was measuring how much behavior was planned by employees in regional government by considering the implications before reporting fraud actions that were being known and occurred. The scope of influence was focused on fraud disclosure decisions.

Prosocial Behaviour Theory

Some previous studies that use prosocial behavior theory related to the factors that underlie someone taking a whistleblowing action are found in research (Aliyah, 2015), (Hakim *et al.*, 2017), (Tumuramye *et al.*, 2018), and (Lestari & Yaya, 2018). Prosocial behavior is a theory that supports whistleblowing in which whistleblowing is one of the thirteen forms of prosocial organizational behavior. According to Watts & Buckley (2015), whistleblowing can be seen as prosocial behavior because in general the behavior will benefit others or organizations. But unlike altruism, prosocial actors can also have the intention to get benefits for themselves. Ramarajan & Berger (2017) define prosocial behavior as behavior displayed by members of the organization aimed directly at individuals, groups, or organizations in which the individual interacts by bringing its organizational role and is carried out with the aim of benefiting the individual, group or organization.

Prosocial behavior theory has several antecedent variables which are grouped into two large groups. The first is individual antecedents. They are aspects that originate from individuals

who carry out prosocial actions such as the ability of individuals to internalize justice standards, individual responsibility towards the social environment, moral reasoning strategies and feelings of empathy for others. The second is contextual antecedents which are the aspects of the organizational context and work environment such as norms, group cohesiveness, role models, leadership style, organizational climate, pressure, organizational commitment, and other things that can affect moods, feelings of satisfaction or dissatisfaction (Davis *et al.*, 2017)

Social Exchange Theory

Various previous studies that use social exchange theory are associated with the factors that underlie someone to take action whistleblowing contained in research (Free, 2015), (Pertiwi *et al.*, 2017), and (Zhou *et al.*, 2018). This theory according to Cropanzano *et al.* (2016) is a theory that explains that there is a relationship between two parties that increases from time to time into a relationship of mutual trust, loyalty, and commitment to each other as long as both parties obey the rules of exchange.

Becton *et al.* (2017) assume that every individual voluntarily enters and lives in a social relationship only as long as the relationship is satisfactory in terms of rewards and costs. This theory is a link between what employees believe about their loyalty to the organization and how the organization is committed to employees. In this relationship, there are elements of rewards, sacrifice, and profit. Rewards are all things that are obtained through sacrifice. Sacrifices are all things that are avoided and benefits are rewards reduced by sacrifice. In conclusion, social behavior consists of exchanging something at least between two people based on the calculation of profit and loss.

The theory of social exchange was used in this study because this study was a study of perceptions that affected employees within the scope of regional government in reporting fraud actions. The actions were known and happened in regional governments, taking into account the sacrifices and benefits that would be given to report such fraud. The scope of influence was more focused on the perception of supervisors' support and protection or security protection.

RESEARCH HYPOTHESIS

The Effects of Supervisor Support on Fraud Disclosure Decisions

In social exchange theory, individuals as employees who have received certain benefits from the organization will feel that they have an obligation to reciprocate what they have received. One way to repay the good of the organization is to report the fraud that is happening, where the fraud would certainly harm the organization. When carrying out daily work, employees form a mindset where supervisors contribute to their lives and well-being. This is happened because supervisors are agents of the organization whose job is to pay attention to employees and take responsibility for the performance of their subordinates. Employees will think that everything that is done will be conveyed by the supervisor to top management so that employees catch the mindset if the supervisor is able to benefit himself then it will be an indication of organizational support. Employees' perceptions about the status given to supervisors by the organization give confidence that supervisors' support is the same as organizational support (Zhou *et al.*, 2018).

When an employee feels himself supported by his supervisors, the employee will have more guts to express cheating without fear of feeling alone. Employees will think that when their supervisors are supportive in revealing fraud that is happening, they feel that they have the full support of the organization. Thus, employees are no longer afraid of retaliation from organizations, such as demotion, professional sanctions and so on. Retaliation from this organization can arise if the organization considers the whistleblowing action to make the company's name bad. It then affects the reputation of the organization and can affect financial conditions and the level of public trust in the organization. Research by Halim & Priyastiwati (2017) and Alazzabi *et al.* (2020) proved that supervisors' support influenced the emergence of whistleblowers. Butler *et al.* (2019) found that lack of supervisor support and top management would reduce whistleblowing. Based on the theory, explanation and previous research, the researcher can conclude that giving supervisors support will influence fraud disclosure decisions. The hypothesis is then formulated as follows:

H1: Supervisors' support has a positive effect on fraud disclosure decisions

The Effects of Protection on Fraud Disclosure Decisions

The *Association of Certified Fraud Examiners* (2012) suggested that whistleblowing is the most common method of detecting fraud. However, individuals may be afraid to express fraud because they think of the retribution that will occur after the report. As a result, it is not surprising that the intention to become whistleblowing disappears due to fear. One way to reduce the fear of retaliation and to increase the willingness of individuals to dare to express fraud is to provide protection (Hoffmann & Birnbrich, 2012). The higher the protection that can be provided by internal organizations and external parties against whistleblowers, the smaller the fear of expressing fraud.

If happens, it can increase the interest of individuals in expressing fraud that occurs without the need to think about the countermeasures that he may receive. This high protection is characterized by protection from threats, security guarantees for self, family and property, and there are no lawsuits against reporters. Meanwhile, the research of Halim & Priyastiwati (2017) and Gholami & Salihu (2019) explain that protection is very important for whistleblowers in order to avoid the threat of retaliation. Based on the theory, explanation and previous research, the researcher can conclude that the provision of protection influences the decision to disclose fraud. The hypothesis is formulated as follows:

H2: Protection has a positive effect on the decision to disclose fraud.

The Effects of Compensation on Deception Disclosure Decisions

Internal control in an organization is not effective enough to prevent the birth of fraud due to the many limitations such as collusion between employees, collusion of subordinates and supervisors, and the low level of management awareness of what is happening in the organization. One of the ways that fraud becomes visible is thanks to the recognition of the whistleblower. Based on prosocial behavior theory, a whistleblower has a specific purpose in expressing fraud, one of which is to obtain benefits (benefits) for himself, such as compensation in both financial and non-financial forms (Taylor & Curtis, 2018). Because being a whistleblower is not easy, where they often

get unscrupulous treatment such as terrorism, ostracism and so forth, giving a large compensation is expected to increase individual interest in expressing fraud.

Rose *et al.* (2018) in his research revealed that compensation, both financial and non-financial, simultaneously affected the appearance of whistleblowers. Lee & Xiao (2018) stated that the provision of compensation that was in line with the expectations of employees and the compensation system that had been running well provided motivation and courage to become a whistleblower. Based on the theory, explanation and previous research, the researcher can conclude that the compensation affects the decision to disclose the fraud. The hypothesis is formulated as follows:

H3: Compensation has a positive effect on the decision to disclose fraud.

The Effects of Fraud Severity Level on the Decision of Fraud Disclosure

The level of severity of a fraud can be defined as a large measure of the severity of an offense both financially and non-financially that can be detrimental to the organization. The more serious the fraud that occurs, the bigger the loss that organization will get. The perception of each member of the organization regarding the severity of the fraud may differ from one another. Forming the perception of the severity of fraud, in addition to relating to the magnitude of the value of fraud, cannot be separated from the type of fraud that occurs (Jalilvand *et al.*, 2017). Frauds that cause relatively large or more frequent losses are considered more serious frauds. The greater the impact of losses suffered by individuals or companies caused by frauds, the greater the desire of members of the organization to report suspected frauds. Thus, the severity of the fraud is expected to affect the intention to disclose fraud.

In the theory of planned behavior, an individual's decision to reveal a fraud that occurred is the result of an individual's evaluation of events in the organization. When the individual is able to conduct positive behavior by reporting fraud, it is the result of himself in evaluating that the behavior is beneficial (good to do) or not. Previous research by Septianti (2013), Hakim *et al.* (2017), Prasetyo *et al.* (2016), and Bagustianto & Nurkholis (2012) revealed that the level of severity affected

the intention to carry out whistleblowing. Based on the theory, explanation and previous research, the researcher can conclude that the severity of the fraud affects the decision to disclose the fraud. The hypothesis is formulated as follows:

H4: The severity of the fraud has a positive effect on the fraud disclosure decision.

RESEARCH METHOD

Population and Sample

The population in this study included civil servants who work in regional level throughout Indonesia. In this study, purposive sampling was employed to determine the sample in which sampling was done based on the criteria chosen by researchers. The selected sample criteria included: (1) civil servants in regional level in Indonesia, (2) employees who have worked more than 5 years in related institutions at regional level, (3) non-auditor employees in regional level.

Sources and Data Collection Techniques

The technique used to collect data in this study was by distributing questionnaires to civil servants who have met the sample criteria determined by the researchers. The distribution of questionnaires was carried out during the period from March to June 2019 using two methods, namely distributing questionnaires to respondents directly or offline, and distributing questionnaires in the online form using Google Form. In addition, the method of multiple linear regressions was used to analyze the data in this study.

Dependent Variable (Y)

This study used fraud disclosure decisions as the dependent variable. Decisions of fraud disclosure refer to whistleblowing, while individuals who report fraud are called whistleblowers. To measure this variable, questions were used regarding certain variables and the whistleblowing scenario by Septianti (2013) on a scale of 1-5 was also employed with some adjustments by the researchers.

Independent Variable (X)

Supervisor Support

Supervisor support is a situation when supervisors treat employees with respect, courtesy, and trust the information and explanations.

Interaction with management is described as high support from supervisor and low support from supervisors. High support from supervisor explains high attention, trust, support and respect while low support from supervisors is described as a threatening attitude to the reporter, distrust, and ignorance to the information provided by the reporter. To measure this variable, the questions used by Halim & Priyastiwati (2017) were used with some adjustments by researchers.

Protection

Protection is demonstrated by protection of employees from retaliation for disclosures made by employees in accordance with the Law on Witness and Victim Protection, article 13 of 2006. According to the Witness & Victim Protection Act (2006), there are thirteen protections to be given to whistleblowers. High protection is shown if the reporter receives all security guarantees. Meanwhile, low protection is given if the reporter does not get that protection, but only guarantees relating to problems in court. To measure this variable, the questions used by Halim & Priyastiwati (2017) were used with some adjustments by the researchers.

Compensation

McDonnell *et al.* (2016) states there are two types of compensation, namely financial compensation and non-financial compensation. Financial compensation includes direct payments such as salaries, wages and bonuses, as well as indirect payments such as payments for personal and general insurance planning costs. Non-financial compensation includes various social and psychological rewards, recognition, caring, enjoying one's own work, and so on. To measure these variable, questions in the form of questionnaires on a scale of 1-5 used by Dyah & Setiawan (2017) were employed with some adjustments by researchers.

The Severity of the Fraud

The severity of the fraud can be defined as the effect that might result from a fraud both financially and non-financially (Lestari & Yaya, 2018). In this study, the severity of the frauds was measured by applying a quantitative approach. This variable was measured using the same whistleblowing scenario as the other variables and asked how the respondent

evaluates if the materiality of fraud is revealed. The recurring question of assessing the severity of fraud was aimed at assessing the consistency of assessing the severity of fraud between the first case and the second case and avoiding the bias caused by the different types of fraud described. To measure these variable, questions in the form of sketched cases which are repeated with a decrease in the value of materiality such as those used by Bagustianto & Nurkholis (2012) were used with some adjustments by researchers.

Variable Control

Demography

Demography studies the structure and processes of the population in an area. Population structure includes: number, distribution and composition. This population structure is always changing, and the changing data is due to demographic processes such as birth, death, and population migration (Panda & Mishra, 2018). Demography also studies static and dynamic aspects of population where the two components influence each other. In addition, demography is mathematical analytical which means that demographic analysis is based on quantitative analysis. In this study, demographic characteristics were used as control variables to strengthen the explanation of the relationship between supervisors' support, protection, compensation, and the severity of frauds and whistleblowing decisions. These characteristics included age, gender, and work experience.

Multiple Linear Regression Analysis

Regression analysis was used to determine the effect of the independent variable (X) on the dependent variable (Y) (Gunst & Mason, 2018). The independent variables in this study included supervisors' support (X1), protection (X2), compensation system (X3), and the level of severity of fraud (X4) as variables that influenced fraud disclosure decisions.

DISCUSSION

The results of data collection in this study were 130 questionnaires. 106 questionnaires (81.54%) were obtained from Google form and 24 questionnaires (18.46%) were questionnaires filled

out by respondents directly through questionnaire papers. Participants in this study were employees who have worked in the regional government environment in the regional level in Indonesia. The 130 respondents obtained by researchers came from 108 employees (83.1%) who have worked in 20 districts and 22 employees (16.9%) who have worked in 7 cities.

There were several variables used in this study. Supervisors' support, protection, compensation, and the severity of the fraud worked as the independent variables while the decision to disclose fraud served as the dependent variables. Demography included gender, age and length of worked as the control variables. The following tables explain the descriptive analysis of all of these variables.

Table 1. Descriptive Statistics Analysis of Dependent and Independent Variable

Variables	n	Minimum	Maximum	Mean	Standard Deviation
Supervisor Support	130	9	25	19.08	4.170
Protection	130	9	25	20.21	3.994
Compensation	130	5	25	16.49	5.566
Severity of the Fraud	130	8	20	16.68	3.223
Fraud Disclosure Decisions	130	7	25	19.15	3.401

Source: SPSS Data Processing Results, 2019.

Table 2. Descriptive Statistical Analysis of Control Variables

Demography	n=130	Percentage	Significance (T-test)
Gender			0,436
Male	80	61,5%	
Female	50	38,5%	
Age			0,991
25-35	21	16,2%	
36-45	83	63,8%	
> 45	26	20%	
Working Period			0,783
5-10 years	45	34,6%	
10-15 years	66	50,8%	
> 15 years	19	14,6%	

Source: SPSS Data Processing Results, 2019.

Multiple Linear Regression Analysis

The multiple linear regression model was used to determine the effect of predictor variables consisting of supervisors' support, protection,

compensation, and the degree of severity of fraud on fraud disclosure decisions. The results of the multiple regression calculation are presented in Table 3 below:

Table 3. Analysis of Multiple Linear Regression Model

	Unstandardized Coefficients		Standardized Coefficients	t	p-value
	B	Std. Error	Beta		
(Constant)	8.368	2.206		3.793	0
Supervisor support	0.151	0.075	0.185	2.028	0.045
Protection	0.186	0.084	0.218	2.199	0.030
Compensation	0.018	0.051	0.03	0.351	0.726
Severity of Fraud	0.214	0.101	0.203	2.117	0.036

	Unstandardized Coefficients		Standardized Coefficients	t	p-value
	B	Std. Error	Beta		
Gender	0.438	0.561	0.063	0.781	0.436
Age	-0.008	0.72	-0.001	-0.011	0.991
Working Period	-0.178	0.643	-0.035	-0.277	0.783

Source: SPSS Data Processing Results, 2019.

The Effect of Supervisor Support on Fraud Disclosure Decisions

Based on the results of data analysis, the coefficient value of supervisors' support variable was 0.151 (positive). In addition, the result of the regression analysis also showed a value of sig = 0.045 with a Level of Significant = 5%. It can therefore be concluded that there was a positive and significant influence between supervisors' support (H1) on fraud disclosure decisions (Y).

The results of this study explained that supervisors' support could influence the decision to take action whistleblowing in regional level. This is in line with the theory of social exchange which explains the relationship between employees which increases from time to time into a mutually committed relationship. Therefore, when they felt supported by their supervisors, they would dare to decide to report the fraud that has occurred. The employee's decision to report fraud was a form of their commitment in the hope that the organization would always be alive. By getting supervisors' support, employees would feel safe to report cheating without having to fear the threat of being fired / expelled from the team, not getting a promotion and so on.

The implication of the results of this study is the necessity of leaders/supervisors in various public sector organizations to pay more attention to the performance of their employees, to motivate them to work, to be a good example, and be able to be cooperative and fun coworkers. If there are employees who make mistakes, it can immediately be known without having to wait for reports from other employees. Moreover, the results of this study are in line with research by Halim & Priyastiwati (2017) and Kenny *et al.* (2018) which states that as an exchange behavior, a whistleblower does not seek compensation when disclosing fraud that occurs in a public sector organization such as regional government, but rather because of reciprocity between employees and organizations.

In this case, the organization was directly associated with supervisors whom employees respected as a representative of the organization.

The Effect of Protection on Fraud Disclosure Decisions

The results of data analysis showed that the coefficient value of the protection variable was 0.186 (positive). Regression analysis also showed the value of sig = 0.03 with a Level of Significant = 5%. Therefore, it can be concluded that there was a positive and significant effect between protection (H2) on fraud disclosure decisions (Y).

The results of this study also proved that protection could influence fraud disclosure decisions that have occurred in the regional level. This is in line with social exchange theory where employees feel that they have a binding and committed relationship to the organization where they work. This form of commitment was intended to protect the organization from the actions of other employees who were considered to have a negative impact on the survival of the organization, and as a form of reciprocity for the protection of individuals to the organization. They hoped that the organization could protect them from threats and intimidation, including those from other employees in the organization and people suspected of cheating when they intended to retaliate.

The implication of the results of this study is that high protection must be given to whistleblowers to protect them from threats and intimidation. Protection is one of the awards given by the organization to its employees who dare to report actions that can harm the organization. Protection should not only be limited to regulations but must also be implemented in practice without regard to employees who dare to express fraud. Furthermore, the results of this study are in line with research by Halim & Priyastiwati (2017) and Chordiya *et al.* (2019) which states that protection is needed by whistleblowers to avoid the threat of retaliation

that can injure themselves, property, or family of the reporting party. The protection provided to whistleblowers was expected to be in accordance with established regulations so that practice could be implemented.

The Effect of Compensation on Fraud Disclosure Decisions

Based on the results of data analysis, the value of the compensation variable was 0.018 (positive). Regression analysis results showed the value of $\text{sig} = 0.726$ with a Level of Significant = 5%. Therefore, it can be concluded that the compensation variable (H3) had no effect on the fraud disclosure decision (Y).

The results of this study have not been able to explain the relationship between compensation as a benefit received by individuals in the theory of prosocial behavior when doing whistleblowing. This was likely because regional government employees have already possessed a strong character so it was not easy to be tempted to deviate in order to get a reward. In addition, the possibility could also be caused by employees feeling full responsibility for the environment where they worked. The presence or absence of compensation offered did not significantly affect their loyalty to the organization. Therefore, when they saw a deviant behavior occurring, they would try to reveal the fraud to internal and external parties of the organization. The sense of full responsibility possessed by employees can arise due to the length of time they have worked (Ozmen, 2019). In this study, 65.38% of the total data samples were employees who had worked for more than 10 years. The duration factor of this work was believed to be able to increase individual concern for the organization regardless of whether there was a reward received.

The Effects of Fraud Severity Level on the Decision of Fraud Disclosure

Based on the results of data analysis, the coefficient value of the severity level of the cheating variable was 0.214 (positive). The regression analysis also showed the value of $\text{sig} = 0.036$ with a Level of Significant = 5%. Therefore, it can be concluded that there was a positive and significant influence between the severity level of fraud (H4) on fraud disclosure decisions (Y).

This study revealed that there was a positive influence on the severity of fraud on the decision to disclose fraud in the Indonesian regional government environment. This is in line with the theory of prosocial behavior which states that individuals will do things that are considered to be helping the public both at the place where they work and elsewhere. Employees who observed fraud in the organization where they work would be encouraged to take whistleblowing in the hope that the organization would avoid the negative impacts that might be caused. This was because they thought that in the end, the negative effects that might arise would also have a negative effect on them. Thus, the higher severity of fraud that occurred would encourage the decision to disclose fraud by employees. The level of fraud severity in the regional government was directly proportional to the interest of the employees to take whistleblowing.

The implication of the results of this study is that the leader and the internal compliance team must be more careful in monitoring internal control, risk management, and monitoring the code of ethics and discipline, so that the slightest fraud that occurs can still be detected. Furthermore, the results of this study are in line with several previous studies such as Bagustianto & Nurkholis (2012); Hakim *et al.*, (2017) and Fitriyah & Nagara (2017) which state that the level of fraud severity is one of the driving factors for employees of an institution to take the decision to disclose fraud.

CONCLUSION

Based on the data analysis results, several main conclusions can be drawn as follows:

1. The support of supervisors had a significant positive effect on the decision to disclose fraud in the regional government. For employees, supervisors' support was organizational support as they assumed that their supervisors were the representative of the organization. The higher the support, the higher the decision of an employee to report fraud.
2. Protection had a significant positive effect on the decision to disclose fraud in the regional government environment. High protection was needed by potential whistleblowers to feel safe and protected from various threats

- of retaliation. The higher the protection, the higher the decision of an employee to report fraud.
3. Compensation did not significantly influence the decision to disclose fraud that occurred in the regional level. This shows that employees in regional level tended to have a strong character not to be easily tempted to commit fraud because they knew the consequences that arise would be quite severe for their future.
 4. The level of severity of fraud had a significant positive effect on the decision to disclose fraud that occurs in the regional government environment. The drive for whistleblowing would be even greater if the fraud or wrongdoing that has occurred had a very large impact on the organization.

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