



# Determinants of Whistleblowing Intention of Employees in Universities: Evidence from Indonesia

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## ABSTRACT

Corruption in higher education institutions (HEI) is serious issue that has become a focus by many parties. The amount of state losses caused by fraudulent behavior in the management of university finances makes research related to whistleblowing at universities very urgent. Hence, this study aims to examine how perceived personal costs, perceived fraud seriousness, and attitude influence whistleblowing intention of university employees. This research was conducted in two universities in Manado, North Sulawesi, Indonesia. The research samples were permanent employees including lecturers and staffs. Data obtained by distributing questionnaires directly to the respondents. Hypothesis testing uses multiple regression analysis techniques. This study found that perceived personal costs have a negative effect on whistleblowing intention. Meanwhile, perceived fraud seriousness and attitude have a positive effect on whistleblowing intention. Discussion, implications and further research suggestions are presented in this paper.

## INTRODUCTION

The issue of fraud is a problem that continues to be a concern in many countries. Not only in profit organizations, fraud cases also frequently occur in public organizations. In Indonesia, alarming news has ever been reported by Indonesian Corruption Watch (ICW) regarding corruption cases that occurred related to the procurement of goods and services in several Indonesian higher education institutions (HEI) from 2006 to 2016. It is reported that 37 cases had happened during that period, and as a consequent Indonesia suffered from state financial losses of around 218 billion Rupiah which is equivalent to 15.6 million US Dollars ([www.jpnn.com](http://www.jpnn.com)).

Whistleblowing as an effective mechanism for disclosing organization fraud is highlighted after the disclosure of the biggest reporting scandal that involves two corporations in the United States: Enron and WorldCom (Bowen, Call & Rajagopal, 2010). The importance of whistleblowing to detect and reveal wrongdoing that occurs within an organization has been recognized by many regulators around the world (Putri, 2016). The important role of employees in conducting whistleblowing actions is to reveal the truth and reduce fraud cases that are often carried out by irresponsible persons in higher education. However, there are several factors that trigger employees choose to remain silent. The most important thing in implementing a whistleblowing system is whether employees who are aware of fraud have reported or not (Saud, 2016). Rothschild and Miethe (1999) contend that most whistleblowers are often considered as employee who is deemed unfaithful to the organization because of their actions, and subsequently whistleblowers may be rejected by other employees (Elliston, 1982; Saud, 2016). This condition becomes an ethical dilemma for whistleblowers.

Many works of literature have studied factors that are related to a person's desire or intention to blow a whistle. In general, those determinants are divided into two, external and internal factor. External factor refers to factors that originate from outside the individual while internal factors are factors that come from within the individual that encourage whistleblowing action. Kaplan et al. (2009) found that one vital factor that encourages employees to disclose fraud is anonymous reporting

channel. As such, the employee feels safe when they have to report cheating scandals. A study undertaken by Saud (2016) found that perceived organizational support can encourage employee to blow a whistle. This is in line with Alleyne et al. (2013) which claims that the importance of perceived organizational support for individuals to report unethical actions. This is based on social exchange theory, an organization that treats employees well gives rise to a sense of obligation in employees so that in order to fulfill feelings of obligation, employees respond in a way that benefits the organization. In addition, external factors that are important considerations by employees for blowing the whistle are the type of fraud (Kaplan et al., 2009; Putri, 2018) and the degree of seriousness of fraud (Ayers and Kaplan, 2005; Coram et al., 2008). Furthermore, some previous studies (Park and Blenkinsopp, 2009; Winardi, 2013) have found several internal factors that influence whistleblowing intentions by using planned behavior theory that is developed by Ajzen (1991). Winardi (2013) found that attitudes and perceptions of behavioral control have a positive effect on internal whistleblowing intentions. Similar findings also promoted by Park and Blenkinsopp (2009).

Although there have been many studies examining the determinants of whistleblowing, Cho and Song (2015) believe that the decision to whistleblowing is a complicated process, and relevant factors are still under exploration. Arguably, this research seeks to answer the question "What factors influence whistleblowing intention within HEI?". This study only focuses on internal factors since this study conducted in HEI where regulation and security for whistleblowers as an external factor is highly well-established. Hence, now it highly depends on individual aspect whether whistleblowing is performed or not. Explicitly, the purpose of this study is to examine the influence of some determinants namely perceived personal costs, perceived fraud seriousness, and attitude-behavior toward employee intention for blowing a whistle.

Given the continuing corruption scandals at universities that are detrimental to the country with a very large number of the state budget as highlighted above, the study of whistleblowing in the context of this tertiary institution is highly crucial to be conducted. The results of this study extend literature (body of knowledge) in particular

about a whistleblowing issue within HEI in developing country study context, that is Indonesia. Besides, this study was also conducted in Manado, North Sulawesi, where research on whistleblowing is still very scarce. This study provides empirical evidence to all related parties about what factors influence the intention of employees to take action whistleblowing in order to reduce cases of cheating that occur within the HEI. Practically, this study might be used as a source of information and references for universities in implementing the whistleblowing system so that its implementation can be more effective.

## LITERATURE REVIEW

### Prosocial Behaviour Theory

Prosocial behavior which is commonly known as helping behavior in daily life can be understood as any behavior that benefits others. Brief and Motowild (1986) describe the theory of prosocial behavior explains that members of organization have behavior to overcome the bad things that occur between individuals, groups, and organizations where they should interact and obey the rules that exist within the organization. This is done with a view to improving the welfare of individuals, groups, and organizations themselves.

In general, this term is applied to actions that do not provide direct benefits to the people who carry out these actions and even contain certain degrees of risk (Baron & Byrne, 2005). Dozier and Miceli (1985) define this prosocial behavior in more detail as behavior that has the intention to change the physical or psychological state of the recipient of assistance that is previously unfavorable to be better, in the sense of material and psychological. In this case it can be said that prosocial behavior aims to help improve the well being (welfare) of others because someone who does prosocial actions also contributes to the welfare and happiness of other people's lives or recipients of assistance.

Prosocial behavior ranges from altruism that is selfless or selfless to helpful actions that are fully motivated by self-interest. For more details, the notion of prosocial behavior is slightly different from altruism, namely by emphasizing the benefits to those who are given help (Einsenberg & Mussen, 1989). Prosocial behavior is defined as behavior that has positive consequences for others. The clearest

form of prosocial behavior is helping. Einsenberg and Mussen (1989) give examples of prosocial behavior including actions: sharing, cooperatives, donating, honesty, generosity, and considering rights and the welfare of others.

### Planned Behavior Theory

The theory of Planned Behavior (TPA) is a development of Theory of Reasoned Action (TRA). The TRA explains that one's intention towards a behavior is based on two main factors namely attitude behavior and subjective norms (Fishbein & Ajzen, 1975). While in the TPA, one factor is added, namely the behavior control (Ajzen, 1991). TPA is very suitable to explain various behaviors that occur in entrepreneurship. As said by Ajzen (1991) that TPA is very suitable to be used to explain any behavior that requires planning, such as entrepreneurship.

Humans usually behave in a way that makes sense, they consider their behavior based on available information, and implicitly or explicitly also consider the consequences of their actions. Ajzen (2005) explains that behavior is based on will factors that involve considerations for doing or not doing a behavior which in the process, various considerations will form the intention to perform a behavior. It is not only entrepreneurship that certainly requires planning but in order to take action, whistleblowing must also have a plan for how we as whistleblowers do that how and the causes and consequences that we will receive from the treatment.

Fisbein and Ajzen (1975) explained that planned behavior theory is based on an approach to beliefs that can encourage individuals to perform certain behaviors. The approach to beliefs is done by associating a variety of characteristics, qualities, and attributes based on the information that is already owned, then the intention will automatically form to behave. The approach in planned behavior theory is specific to the specific behavior of individuals and can be used for all behaviors in general (Fisbein and Ajzen, 1975).

The magnitude of the effect of attitude toward behavior, subjective norm and perceived behavioral control on the intention to perform a behavior is determined by the intention to behave to be described. The magnitude of the effect of attitude toward behavior, subjective norm, and perception

control may also vary from one individual to another, or from one population to another population. Figure 1 explains the planned behavior theory.

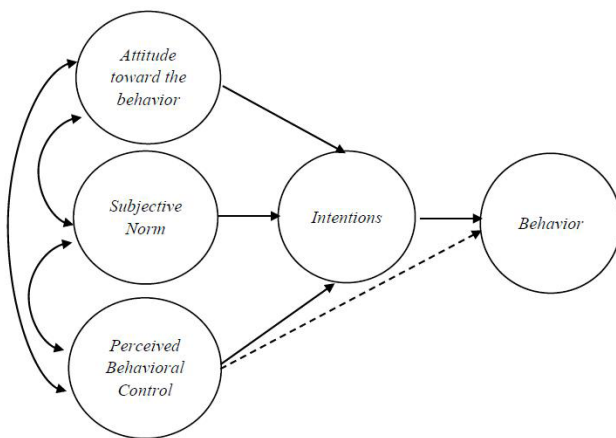


Figure 1. Planned Behavior Theory

Source: Fishbein and Ajzen (1975, p. 235)

## Whistleblowing

Whistleblowing is an act of disclosure of fraud, all forms of unlawful or unlawful acts, and all immoral actions, and all activities that can endanger the organization, institutions and stakeholders carried out by members or heads of organizations both within the scope of the organization itself or in connection with another organization that can take action for violations, (Islamiyah, 2018). Whistleblowing is a term that has emerged since the Sarbanes Oxley Act (SOX) incident in the United States which prompted company employees to report the violations that occurred without fear of the party being reported. In Indonesia, the guidelines for the Reporting and Violation system or the Whistleblowing System were published by the National Committee on Governance (KNKG) on November 20, 2008. Whistleblowing is disclosed to internal parties (higher management) or to external authorities and to the public who can take action on the violation (Saud, 2016).

The act of reporting a fraud must, of course, be supported by evidence, information or clear indications of the reported violations, so that they can be traced or followed up. Whistleblowing disclosure is generally done in secret (confidential). The disclosure must be done in good faith and is not a personal complaint about a particular company

policy or based on bad intentions such as revenge or slander. According to Dworkin and Baucus (1998) whistleblowing is divided into 2 types, namely:

### a. Internal whistleblowing

Internal Whistleblowing occurs when the whistleblower reports the violation to those entitled to handle such handlings, such as superiors and operational management. This type of whistleblowing reporting is only for parties in management or other organizations. The purpose of internal whistleblowing is to uphold the truth because employees know that what is done is detrimental to the organization or their own management.

### b. External whistleblowing

External Whistleblowing is usually carried out by employees who consider violations committed by other employees to be detrimental to the company and the community. The method of reporting used by them is to report to outside parties (outside the organization) such as the authorities or the police and mass media. External Whistleblowing is usually done when internal whistleblowing is not successful in handling the violation.

According to Islamiyah (2018), whistleblowing is a fairly complex process and involves personal factors and organizational factors. This action certainly has its own risk. The response given by the employer to the reporter will greatly affect the intention and inclination of employees to take the reporter's actions. The risks received by employees as reporters vary starting from reprimand, isolation, slander, threats, exclusion, and pressure so that the reporter resigns and so on. Dasgupta and Kesharwani (2010) explain that in general the cause of someone doing an act of whistleblowing is divided into three, namely:

### 1. An altruistic perspective from the reporter

Altruistic attitude refers to the attitude of someone who is more likely to place the interests of others above his own interests. The reason for whistleblowing in an altruistic perspective is the desire to correct mistakes that endanger the interests of the organization, coworkers, consumers, or the wider community.



2. Motivation and psychology perspectives  
Motivation to benefit from their actions can spur someone to take the reporter's actions. For example in the United States, people reporting violations will be given financial incentives. Acts of disclosure of facts can also be measured by personal motives such as retaliation against organizations and transfers.
3. Expectations of appreciation  
Certain organizations will sometimes offer/give rewards when they express violations committed by employees in the company. For example, regulations in the United States allow reporters to receive awards from the government in the form of finance, about 30% of the total money recovered.

### Hypotheses Development

#### Perceived personal Costs and Whistleblowing Intention

The perceived personal costs is an individual's perspective to assess their own position. The perceived personal costs is related to the individual's perception of the risks that will be experienced if the individual carries out the whistleblowing action, for example as shunned by members of the organization. Lestari and Yaya (2017) believe that perceived personal costs are the employee's view of the risk of retaliation or sanctions from members of an organization that might reduce employee interest in reporting errors. In this case the researcher wants to apply personal costs that consider the risk that occurs in the first place. In this study employees will be respondents later on an act of retaliation for something that should not have happened (cheating). There are several forms of retaliation that can occur in the form of an assessment of intangible work that tends to be unbalanced, barriers to salary increases, termination of employment contracts and so on. Basically, perceived personal costs not only have an impact on retaliation from perpetrators of fraud, but also the decision to become a reporter who is considered unethical because it is contrary to superiors. The perceived personal cost is basically supported by theory of planned behavior because this action is something that was planned before hand. In the previous study conducted by Mesmer-Magnus and Viswesvaran (2005), it is showed that

the threat of retaliation had a negative relationship/correlation with the interest in whistleblowing.

Some previous studies also mostly show that testing for perceived personal costs has a negative correlation or does not affect a person's intention to perform the whistleblowing action. According to Ramadhany (2017), perceived personal cost is one of the main reasons why someone does not want to report suspected violations because they believe that if they do the reporting action it will be retaliated. If more people think about perceived personal cost, there will be less intention for people to whistleblowing. There is also finding from Winardi (2013) which concludes that it turns out that the perceived personal costs of reporting variables is not able to be a factor that explains the interest in whistleblowing at lower-level civil servants. The higher the perceived personal cost of eating, the lower the interest in whistleblowing. The research by Alleyne et al. (2013) found that perceived personal costs has a negative influence on internal and external whistleblowing. From the findings above, the statement further explains that perceived personal costs negatively affects the intention to take action whistleblowing.

**H<sub>1</sub>:** Perceived personal cost has a negative effect on employee intentions to take whistleblowing actions.

#### Perceived Fraud Seriousness and Whistleblowing Intention

The perceived fraud seriousness can be defined as an action that is more concerned with the violations that occur, meaning that these actions are learning from an act of violation that has occurred before so that the error will never happen again in the future. Perceived fraud seriousness is supported by theory of planned behavior which requires planning that must be prepared to make people concerned about this perception. According to Andon et al. (2018), perceived fraud seriousness can be measured from how great the losses the institution might suffer as characterized by its materiality. Setyawati et al. (2015) find that perceived fraud seriousness level has a significant influence on intention to do internal whistleblowing. In addition, the seriousness in violations is also strengthened by the Good Higher education Governance theory which explains good governance, with concerning the fraud that can help create governance that is in

line with what is expected together. According to Bagustianto and Nurkholis (2015), the perceived fraud seriousness can affect the intention of implementing whistleblowing.

**H<sub>2</sub>:** Perceived seriousness of the violation has a positive effect on the employee's intention to take a whistleblowing action.

### Attitude and Whistleblowing Intention

Attitude is basically a person's conviction to take a positive action that could benefit him. Confidence in positive consequences is evaluated by a person's individual value system and results in attitude. The determination of attitude is supported by Prosocial Behavior Theory that is doing something to help and make a good impact on an agency. A positive attitude is able to encourage one's tendency to take whistleblowing action because basically whistleblowing is one of the positive actions aimed at protecting the organization or institution. Thus, the greater the tendency for a person's positive attitude, the greater the intention to become a whistleblower. In line with the concept stated above, empirically several studies have proven that attitudes have a positive relationship with someone's intention to act whistleblowing. The research of Tongmateerut and Sweeney in Saud (2016) comparing American and Thai culture also reveals that whistleblowing intentions are influenced by attitude. As for other studies found that attitude also has a positive effect on internal whistleblowing intentions (Saud, 2016).

**H<sub>3</sub>:** Attitude has a positive effect on the employee's intention to take a whistleblowing action.

### RESEARCH METHOD

The subject of this research is HEI located in Manado (City), both state and private universities. Meanwhile, the respondents are employees who work in higher education areas in the city of Manado, including permanent employees, lecturers, and staff. The study used a survey method with a questionnaire instrument to collect data. The data in this study were collected by distributing questionnaires to the respondents directly. This technique is adopted since it is able to give high response rate (Hartono, 2011).

The sampling technique used in this study is the convenience sampling technique. According

to Sekaran and Bougie (2010), the convenience sampling method is done by considering easy access to information gathering and proximity to researchers. The use of convenience sampling is very suitable for this study as all respondents have similar probability to be chosen as a sample unit. The data analysis technique uses multiple regression. Nevertheless, before hypotheses testing is performed, we test validity and reliability instrument and classical assumption (Nazaruddin & Basuki, 2015).

### FINDINGS AND DISCUSSION

The respondents of this study are the employee of HEI in the area of Manado city, North Sulawesi. We make the HEI be anonymous as our engagement before this work is proceed. It aims to secure the good name or image of HEI and respondents participated in this study. Table 1 shows a response rate of questionnaire distribution.

Table 1. Response Rate

Information	Total	Percentage %
Questionnaires distributed	170	100.00
Return questionnaire	70	41.76
Questionnaires that are not filled in completely	3	1.76
Questionnaires are processed until the end	67	39.41

It can be seen that the total questionnaire returned was 39.41%. This number is considered high compared to the average rate of most survey studies, which is between 15 to 20%. Then, Table 2 depicts the characteristic of respondent and Table 3 gives information about the descriptive statistics of the data.

Table 2. Characteristics of Respondents

Criteria	Frequency	Percentage / %
Gender		
Male	26	38,8
Female	41	61,2
Age		
20-30 years	17	25,4%
30-40 years	27	40,3%
>40 years	23	34,3%

Education Level		
SMA	17	25,4%
D3	5	7,5%
S1	26	38,8%
S2	19	28,4%
Working Experience Period		
<2 years	6	9%
2 – 5 years	12	17,9%
6 – 10 years	15	22,4%
>10 years	34	50,7%
Total	67	100

Table 3. Descriptive Statistic

Variable	N	Min.	Max.	Mean	Std. Deviation
Percieve Personal Cost	67	6	30	18.45	6.581
Percieve Seriousness of Fraud	67	10	25	19.13	4.052
Attitude	67	7	20	15.58	3.262
Organizational Commitment	67	21	35	30.39	3.572
Whistleblowing Intention	67	10	25	18.88	4.151

### Instrument and Data Quality Test

To make sure that the instrument is valid and reliable that consequently influences the data quality, factor analysis is conducted. A validity test is a way we examine and know whether the data that we got is valid or not. Nazaruddin and Basuki (2015) stated that validity test is one form of testing that has the purpose to prove the extent to which a measuring instrument can measure what should be measured so that a valid instrument can be obtained with a level of validity. The data can be said valid if we comparing *r* count with *r* table at a significant level of 5% or 0,05. If the results show that *r* count is bigger than *r* table which means the data is valid, or we can see from the value of Sig. if the value of Sig is smaller than 0,05 it also can be valid. Based on the tests conducted, it is found that all questions of all variables have Pearson Correlation value (*r*

count) bigger than *r* table (0.244) means that the data obtained for all variables are valid.

Furthermore, the reliability test is measured by using Cronbach's Alpha statistical test. Sekaran and Bougie (2010) state that a research instrument indicates adequate reliability if the Cronbach alpha coefficient value is greater than 0.60. if the data that already processed shows the result greater than 0.60 which means the data is reliable. Based on the test results, the value of Cronbach's Alpha for all research variable is greater than 0.60. Hence, it can be concluded that all variables are reliable.

### Classic Assumption Test

The classic assumption test consists of several types, which are used in this study are normality test, multicollinearity test and heteroscedasticity test (Nazaruddin & Basuki, 2015). Based on results of the normality test it can be seen that the asymp value. Sig.(2-tailed) of the the multiple regression is 0.381 which is bigger than  $\alpha$  ( $\alpha = 0.05$ ). It means that the residual data, normal distribution and regression models are suitable for use in this study. Then, Based in the results of the multicollinearity test that all variables have a VIF value higher than 0.1 and lower than 10. It indicates that the regression model in this study is free from multicollinearity. Lastly, based on test results, it is found that all independent variables have a *sig.* value of 0.051  $>$   $\alpha$  ( $\alpha = 0.05$ ). Hence, it can be concluded that the data is free from the experience of heteroscedasticity.

### Hypothesis Testing Result

Table 4 shows the regression test result used to test hypotheses. Based on Table 4, the level of significance (Sig.) for the personal cost variable is 0.046 and this variable has a regression coefficient (Beta) with a negative value of 0.105. Because this variable has a  $0.046 < 0.05$  sig which means that the independent variable personal cost effects the intention to take a whistleblowing action and has a negative direction, so the first hypothesis ( $H_1$ ) is **supported**. Using similar criteria, the second hypothesis ( $H_2$ ) and third hypothesis ( $H_3$ ) are also **supported**.

Table 4. Result of Hypotheses Testing for H<sub>1</sub> to H<sub>3</sub>

Independent Variable	Code/ Arrow	Beta	Sig.
Perceived Personal Cost	H <sub>1/-</sub>	-0.105	0.046*
Perceived Fraud Seriousness	H <sub>2/+</sub>	0.602	0.000*
Attitude	H <sub>3/+</sub>	0.303	0.031*

Dependent Variable: Whistleblowing Intention \*Sig at alpha 0.05

## Discussion

The results of this study are consistent with the researches conducted by Aliyah (2018), Lestari and Yaya (2017) and Islamiyah (2018) which states that the perceived personal costs has negative influence on the intention to conduct the whistleblowing actions. Perceived personal costs will make employees less willing to report fraud. Perceived personal cost itself is a perception about the risk that will happen if the individual doing the whistleblowing action or reporting something wrong in the company. Employees that have high perceived personal cost perception assume that the risk they will receive after taking the reporting more scary than satisfied feeling after they have successfully saved the company with reporting the fraud. Because bad consequences that can be received, many people feel that save for theirself is more important rather than save the organization. Thus, the higher perceived personal costs, the lower intention to conduct whistleblowing intention.

This study also found that perceived fraud seriousness has a positive effect in the intention to conduct whistleblowing. The result of this study is consistent with Bagustianto and Nurkholis (2015), Lestari and Yaya (2018) and Islamiyah (2018). The results of this study confirm the theory of prosocial behavior about helping each other, in this case employees help save the organization with reporting the fraud that happens inside. The higher employee's perceived fraud seriousness, the employee will feel responsible for reporting the fraud. By considering the various kinds of losses that might occur for both that are organization and individuals who work in the organization, including those who know of an act of fraud that occurred.

It is also found that attitude has a positive effect on the intention of whistleblowing. The result consistent with Saud (2016). The results of this study are supported by the prosocial theory and planned

behavior theory. Means that attitude is one of the factors that have influence on employee to take the whistleblowing action. If someone has a good attitude, they might think that be a whistleblower or reporting the fraud that happens is one of the good things to do to save the organization from bankruptcy.

## CONCLUSION

This study aims to provide empirical evidence of the influence of perceived personal cost, perceived fraud seriousness and attitude on the whistleblowing intention on employees in the universities in Manado city. This study concludes that perceive personal cost negatively influence whistleblowing intention whilst perceived fraud seriousness and attitude positively influence whistleblowing intention. Based on these findings, the practical implications that might be suggested are that in recruiting employees at universities it is important to consider the aspects of perceived personal cost, perceived fraud seriousness and attitude owned by prospective employees. As they have a sensitivity level in responding to potential fraud when the fraud probability does appear they will want to report it. Reporting this potential fraud will benefit the organization. Potential mitigated fraud will save organizational assets.

This study has several limitations. First, this study sample area is only some universities in Manado, North Sulawesi so that it only represents the intention of employees in universities in the small area. It is suggested that next research should extend the study in broader scope or area to get stronger external validity of the result. This study also only examines three independent variables which all of them is internal factors. It is believed that many other variables that might contribute to whistleblowing intention. Thus, it is proposed to investigate other variables particularly in terms of external factors like anonymous reporting, reward system, and ethical leadership. Besides, other research models are also recommended such as put moderating or intervening variables. Lastly, the adoption other research paradigms or methods are also suggested to get richer insight about this issue, for instance study with mixed-methods, case study, and phenomenology.



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