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A Study of Whistleblowing Intentions in Government Sector

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ABSTRACT

This study aims to examine the effect of retaliation, status of wrongdoers, the level of wrongdoing seriousness, and organizational climate on whistleblowing intentions. The population in this study were Civil Servants (PNS) who work in the financial section of the Aceh Work Unit (SKPA) of 231 respondents. The data used in this study is primary data collected through a questionnaire survey. Statistical testing used in this study is multiple linear regression analysis with the help of the SPSS 20 application. The results of this study indicate that the retaliation and status of wrongdoers have a negative and significant effect on whistleblowing intentions, while the level of wrongdoing seriousness and organizational climate positively and significantly affect whistleblowing intentions. The contribution of this research is to provide an understanding to the entire State Civil Apparatus (ASN) to dare to report acts of fraud in the government environment, and to implement a whistleblowing system in order to reduce the level of fraud and corruption cases in Indonesia.

KEYWORDS: Organizational Climate; Retaliation; The Level of Wrongdoing Seriousness; The Status of Wrongdoers; Whistleblowing Intentions

INTRODUCTION

Based on Indonesia Corruption Watch (2019), total losses in Indonesia in 2018 caused by acts of corruption amounted to Rp 5.6 trillion. The international anticorruption agency conducted a survey to determine the Corruption Perception Index (CPI) corruption perception index, based on Transparency International (2019) the CPI value for 2018 Indonesia ranked 89th out of 180 countries with a value of 38. Judging from these results it means that Indonesia is still attached to corrupt state assumptions.

The high number of corruption cases that occurred in Indonesia, mostly found in government agencies. The KPK¹ conducted the 2017 Integrity Assessment Survey (SPI) of 6 Ministries /Institutions, 15 Provincial Governments, and 15 Regency /City Governments, noting that the Aceh Provincial Government was ranked 29th with a score of 60.07 which indicates an increased risk of corruption due to its higher value distance from the score of 100 (Sindonews.com, 2018). Increased cases of corruption or fraud that occur in government have caused anxiety for the public resulting in the impact of losses.

There is one effective way to eradicate corruption and overcome anxiety and restore public confidence in various types of fraud that occur by means of whistleblowing. Whistleblowing is the disclosure of a fraudulent act that violates the law / immoral committed by members of the organization before or now to someone or organization that is able to stop the fraud (Near & Miceli, 1985); (Srividhya & Stalin, 2012); (Kumar & Santoro, 2017); (Nayır et al., 2018). Not many individuals who want to do whistleblowing. This is because there are possible consequences that will be received by the whistleblower from those who do not like it.

In Indonesia there are several cases of corruption that occurred in the government which were successfully disclosed by whistleblowers such as, cases of tax fraud fraud by employees in the Directorate General of Taxes named Gayus Tambunan. This case was revealed by one of the Commissioners General Susno Duadji (Kompas.com 2017). Furthermore, the bribery case by the Mayor of Semarang, Soemarmo, to members of the Semarang City Regional Representative Council (DPRD)² regarding the ratification of the Semarang City Revenue and Expenditure Budget (RAPBD)³ in 2012, this case was revealed by Akmad Zaenuri, former Regional Secretary of the Semarang City Government. Another case is the corruption project of the construction of the National Education, Training and Sports School Center in the Hambalang District, Bogor, West Java in 2011 by Andi Malarangeng and the Chairman of the Democratic Party, Anas Urbaningrum, who was revealed by the former Budget Coordinator of Commission X of the Indonesian House of Representatives, Muhammad Nazaruddin (Kompas.com 2017).

Lack of someone's intention to do whistleblowing is a problem of increasing cases of fraud such as corruption which is increasingly prevalent. There are many factors that encourage employees to report or not report corruption. If the government knows what factors can influence whistleblowing intentions, then the government can develop a way that will enable civil servants to become a whistleblower. Previous studies have examined a lot of

¹ KPK is an institution mandated to eradicate corruption professionally, intensively, and continuously in Indonesia.

² DPRD is a regional people's representative institution that is domiciled as an element of regional government in provinces / districts / cities) in Indonesia.

³ RAPBD is an annual financial plan for local governments in Indonesia that is approved by the Regional People's Representative Council.

factors that influence whistleblowing intentions, such as research conducted by Near & Miceli, (1985); Liyanarachchi & Newdick, (2009); Pillay et al., (2012); Ahmad et al., (2013); Zainudin & Ismail, (2013); Jalil, (2015); Kiswanto & Maulana, (2019) with situational factors such as the seriousness of the wrongdoing, the status of the wrongdoer, retaliation. Kaplan & Schultz, (2007) also conducted research on the seriousness of wrongdoing. Chiu, (2003); Taufikur, (2014); Zarefar & Zarefar, (2017); Fitri et al., (2019) examined the locus of control factor. Furthermore, the retaliation factor has been investigated by several researchers such as (Rehg et al., 2008); (Liyanarachchi & Newdick, 2009); (Kaplan et al., 2012); (Dhamija & Rai, 2017). Cortina & Magley, (2003) who have conducted research into the status of the perpetrators of error against whistleblowing intentions. Not only situational factors, there is individual factors researching on whistleblowing intentions, such as attitudes, subjective norms, and behavioral control as practiced by (Ahmad et al., 2013); (Winardi, 2013); (Chadegani et al., 2015). The organizational commitment factor has been investigated by (Bagustianto & Nurkholis, 2013); (Abdullah & Hasma, 2017). Furthermore, the organizational climate has been studied by (Bateman, Thomas & Crant, J., 1993); (Taylor & Curtis, 2013); (Dalton & Radtke, 2013); (Zhang et al., 2013); (Gao & Brink, 2017).

Based on the results of previous studies, there are still differences in research results, significant positive or negative result and not significant result. Then the difference in research objects, samples and respondents, and research methods. Previous studies mostly used experimental research methods such as Liyanarachchi & Newdick, (2009); (Taylor & Curtis, 2013); (Zhang et al., 2013); (Brink et al., 2013); (Gao & Brink, 2017). In previous studies, the research sample was students or auditors such as the research conducted by (Dhamija & Rai, 2017); (Abdullah & Hasma, 2017); (Saputra, 2017); (Rianti, 2017). In contrast to previous research, this study uses respondents in the Civil Servants of the Financial Section at the Aceh Work Unit (SKPA). Civil servants who work in government agencies are potential users of the whistleblowing system, because they are actively involved in operational and technical activities of the government (Mesmer-Magnus & Viswesvaran, 2005); (Suryono & Chariri, 2016); (Fitri et al., 2019). This study wants to find out whether retaliation, wrong doer status, seriousness of the wrongdoing, and organizational climate can influence the intention to conduct whistleblowing in the government environment.

Literature Review and Hypothesis

Reasoned Action Theory (TRA)

There are four ways to combat fraud, viz. by preventing, detecting, investigating audits, and following up on legal actions (Karyono, 2013). To commit and report this act of fraud is closely related to one's behavior. The theory of reasoned action (TRA) is used to explain how a person's behavior performs whistleblowing intentions. The emphasis of TRA is that a person will behave influenced by the environment and social behavior that is under the control of that person's desires (Fishbein & Ajzen, 1981). Someone will behave in accordance with their intentions so that the intention to carry out these actions will be realized. Furthermore, the function of the two determinants of intention is attitude which is the personality trait of a person and subjective norms which are the influence of the social environment. Attitudes are usually related to the assessment of someone to take action on something, the assessment is in the form of a positive or negative assessment. Meanwhile, subjective norms are one's perceptions of social environmental pressures that encourage someone to do certain behaviors or not do it. Subjective attitudes and norms will encourage someone to do whistleblowing intentions.

Whistleblowing Intentions

Intention can encourage someone to do what they want, because with the intention the action will be carried out. Without a strong intention the behavior or action will not occur (Odiatma & Hanif, 2017). Whereas whistleblowing is disclosure by individuals in the organization, both current and previous acts that are immoral, unlawful and unethical actions whose actions are under the control of their leader, to someone or organization that is believed to be able to stop the act (Near & Miceli, 1985).

Whistleblowing intentions lead to the possibility that will be carried out by individuals involved and want to take action reporting fraud (Chiu, 2002). Whistleblowing intention allows one to report fraud both internally and externally (Near & Miceli, 1985). Whistleblowing intentions and actual whistleblowing actions are two different things, because to do the actual whistleblowing action requires the existence of whistleblowing intentions, so the actual whistleblowing action arises after the whistleblowing intention (Winardi, 2013). Without someone's willingness to report a wrongdoing, the goal of whistleblowing will not be achieved. in accordance with Winardi, (2013) to measure the intention to do whistleblowing, it can be seen from the intention and willingness to test and plan with an effort to do external whistleblowing when it is not possible internally.

Retaliation and Whistleblowing Intentions

Retaliation is an action that is received by whistleblowers as a response to reporting both internally and externally (Rehg et al., 2008). Retaliation has an adverse effect on the whistleblower because of the repression/recompense will be received when reporting a fraud. With the retaliation received, the intention to whistleblowing was canceled. For the next whistleblower, they are reluctant to do whistleblowing because they see the previous whistleblower as a reference whether retaliation will also occur to him if he takes a whistleblowing action. Liyanarachchi & Newdick, (2009) conducted research on accounting students in New Zealand and found the power of retaliation had a negative effect on one's intention to take action on reporting fraud (whistleblowing). This means that someone who is aware of fraud and gets strong retaliation tends not to do whistleblowing. Dhamija & Rai, (2017) proves that retaliation has a negative effect on whistleblowing intentions both internally and externally, where employees are more afraid of retaliation such as rejection of promotions and loss of position and fear of curses from coworkers rather than bad consequences that occur on the company. Thus the hypotheses in this study is:

H₁: Retaliation has a negative effect on whistleblowing intentions

The Status of Wrongdoers and Whistleblowing Intentions

Cortina & Magley, (2003) note that the status of wrongdoers is a situational factor, whereby to report a whistleblower fraud is reluctant to report because the status of wrongdoer is higher than the whistleblower. It is important to pay attention to a whistleblower to whistleblowing his superior because the opportunity to get retaliation is very large. The results of a study conducted by Winardi, (2013) showed that the status of the wrongdoers had a significant influence on the intention to do whistleblowing. While research results from Hakim et al., (2017) are different which shows that this variable influences whistleblowing intentions negatively although not significantly. The difference between Hakim et al., (2017) research and other researches lies in the respondents. the respondents were employees of the Tax Office Primary Directorate General of Taxes. This is due to the implementation of the whistleblowing system at the Directorate General of Taxes which

leads to the Regulation of the Director General of Tax Number 22 of 2011 namely anonymity, rewards and security guarantees. Thus the hypotheses in this study is:

H₂: The status of wrongdoer has a negative effect on whistleblowing intentions

The Level of Wrongdoing Seriousness and Whistleblowing Intentions

According to Miceli & Near, (1985) the level of wrongdoing seriousness is to measure how large wrongdoing is harmful to an organization, where a whistleblower will do whistleblowing if there is seriousness in wrongdoing. While according to Schultz et al., (1993) the seriousness of the wrongdoing relates to the concept of materiality measured based on a quantitative perspective. Curtis, (2006) provides a qualitative perspective on the seriousness as assessed by the danger that might occur to others, the negative impacts and wrongdoing that occur. The seriousness level of cheating can be seen from how huge the impact caused by fraud Curtis, (2006). The impact of greater loss will be felt by the organization when the seriousness level of fraud is higher than the less serious fraud (Winardi, 2013). Hence, the hypothesis in this study is:

H₃: The level of wrongdoing seriousness has a positive effect on whistleblowing intentions

Organizational Climate and Whistleblowing Intentions

According to L. Gao & Brink, (2017), in the organizational whistleblowing climate, there are several factors that can influence members to conduct whistleblowing such as, organizational response, proactive scale, ethical environment, and internal rewards. Organizational response is where management thinks objectively about the facts that reveal a report and then takes action to stop it, whereas an unresponsive organization is where management does not make decisions and does not stop bad behavior (Taylor & Curtis, 2013). Miceli et al., (2008) in Taylor & Curtis, (2013) predicts that the previous organizational response can influence the decision making process carried out by potential reporters, meaning that when an observer carries out an activity with incorrect results and needs to be corrected he will think of the organization's previous actions that the uncorrected error leads the observer's opinion on an organization that ignores about unethical behavior, and the uncorrected error has an impact on reporting intentions.

Bateman et al., (1993) explains the definition of proactive as a personal disposition that relates to continue to influence an environment. While according to Hirschman, (1970) in Zhang et al., (2013) explains how members work actively or passively in bringing themselves to change the work conditions in the organization, because they are in a work environment that does not give satisfaction. Next is according to Feldman & Lobel, (2009), giving cash prizes to employees for conducting whistleblowing is selfish and unethical behavior, and for employees who receive these benefits are considered negative by others than employees who report without rewards. Thus, the hypothesis in this study is:

H₄: Organizational climate has a positive effect on whistleblowing intentions

METHOD

Type, Population, and Sample

This research is a quantitative study, a study that is designed using the statistical method or quantification method that aims to measure the variables of the study. The data source the researchers use in this study are primary data obtained from the distribution of questionnaires containing questions relating to variables to be examined to the respondents

who have been predetermined. The population used in this study is all the financial civil servants working in Satuan Kerja Perangkat Aceh (SKPA) in the government affairs section of 231 civil servants (PNS). Sampling in this study is done by non-probability sampling technique using the saturated sampling method (census), which is a sampling method where all populations are used as samples. In this study, a sample of 231 civil servants will be taken as respondents, where the respondents are civil servants who work in the financial section of each SKPA.

Variable Measurements

Whistleblowing Intention

In this study, the dependent variable used is the whistleblowing intention. The Whistleblowing intention variable is measured by an instrument developed by Bagustianto & Nurkholis, (2012) which is an attempt from a whistleblower to plan whistleblowing, both internally and externally. Consists of 4 statements with variable measurements using a 5-point Likert scale.

Retaliation

The instrument used in the measurement of retaliation variable was adopted from a study (Larasati, 2000). The making of the questionnaire is based on research Liyanarachchi & Newdick, (2009) through 3 case scenarios regarding retaliation and the tendency to whistleblowing. The measurement of the variable uses a 5-point Likert scale with 7 questions.

The Status of Wrongdoers

The instrument used in measuring the status of wrongdoer variable is to modify the sketch adopted from Winardi, (2013) in 5 statement forms using a 5-point Likert scale.

The Level of Wrongdoing Seriousness

The instrument used is by modifying the sketch adopted from Winardi (2013) in 5 statement forms. Where the scenario adopted from Winardi (2013) is in accordance with the SKPA. Both case scenarios are told realistically which will place the respondents in the position of the character described in the scenario so that it can be measured the possibility of taking a whistleblowing action. Both scenarios are modified in 5 statement forms using a 5-point Likert scale.

Organizational Climate

The instruments used in measuring organizational climate variables are organizational response, proactive scale, ethical environment, and internal rewards. The measurements of each dimension were adopted from Taylor & Curtis, (2013); Bateman, Thomas & Crant, J., (1993); Dalton & Radtke, (2013); Brink et al., (2013) which is modified into 6 question forms using a 5-point liker scale.

Analysis Method and Hypothesis Testing Design

Validity and Reliability Test

Validity test aims to measure the validity of a questionnaire that will be used in collecting data on the research. The validity of a questionnaire can be seen from whether the question can be answered or can state something that can be measured by the questionnaire (Ghozali, 2016). Reliability test is carried out to show the reliability of a questionnaire. The

reliability of a measurement also shows the measurement is not biased (Sekaran & Bougie, 2017:39).

Classical Assumption Test

1) Normality Test

Normality test aims to test the regression model, to see whether or not the dependent variable has a normal distribution with the independent variable. If the distribution results are normal, it means the regression model can be considered as a good model (Ghozali, 2016).

2) Multicollinearity Test

To test the correlation between independent variables, a multicollinearity test is performed. If there is no correlation between the independent variables, then the research can be said to be good, but if there is a correlation between the independent variables, there will be a multico problem.

3) Heteroscedasticity Test

Heteroscedasticity test is done to test the regression model whether there is an inequality of residual variance between one observation with another.

Analysis Method

This study uses multiple regression analysis method. The multiple linear regression equation according to (Ghozali, 2016), is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Keterangan:

- Y = Whistleblowing Intention
- a = Constanta
- β = Regression Coefficient
- X1 = Retaliation
- X2 = The Status of Wrongdoers
- X3 = The Level of Wrongdoing Seriousness
- X4 = Organizational Climate
- e = Error

Hypothesis Test

To find the effect of one independent variable partially in explaining the dependent variable, t statistic test is used. This test is done by comparing the results of t arithmetic with t table. Then, the F statistical test is a data analysis technique used to test the overall level of influence between variables as well as to do a fit test of the model used. If the significance value is <0.05, then the model can be said to be fit or correct. Next, the coefficient of determination is used to measure how far the regression model's ability to explain the dependent variable. The coefficient of determination is between zero and one.

RESULTS AND DISCUSSION

Data Description

Data was collected by distributing questionnaires to all respondents of the Civil Servants (PNS) of financial sector in SKPA (Aceh Work Unit) of government affairs. Questionnaires distributed were 231 questionnaires given directly to all civil servants in the financial sector of the SKPA. Questionnaires were distributed by visiting each SKPA office

within one month from the end of April to the end of May 2019. From the total questionnaires that were distributed as many as 231 questionnaires, they returned as many as 206 which means the response rate was 89.17%. While 25 questionnaires did not return due to the restrictions on the distribution of questionnaires in several agencies and also, because civil servants in some SKPA's had external services and there were other necessities that caused the questionnaires could not be returned entirely. Based on 206 respondents who filled out the questionnaires, there were several questionnaires that could not be used, because the respondents did not complete the questionnaire in full, so those who could be used as samples in this study were 183 respondents from 22 SKPA agencies.

Data Analysis and Discussion

Validity Test Results

In this study, to test the data quality is by using Product Moment statistics through the SPSS version 20. The validity of the questionnaire questions is seen in the significance of the critical r value of the product moment. When $r_{count} > r_{table}$ with free degrees ($N = 183$) is at $\alpha = 0,05$.

Based on the data on table 1, it shows that all the questions contained in the questionnaire are valid. This is proven by finding out the correlation value is greater than the critical r value of 0.144 (seen in the table of the critical r correlation of product moment) or has a significant value for all questions by 5%. So it can be said that all the questions from the questionnaire are valid and can be used in this study.

| No | Question Item | Variable | Correlation Coefficient (R_{Count}) | Critical Value 5% (R_{Table}) | Inf |
|-----|---------------|-------------------------------------|---|-----------------------------------|-------|
| 1. | X1.1 | Retaliation | 0,700 | 0,144 | Valid |
| 2. | X1.2 | | 0,730 | | |
| 3. | X1.3 | | 0,804 | | |
| 4. | X1.4 | | 0,699 | | |
| 5. | X1.5 | | 0,700 | | |
| 6. | X1.6 | | 0,696 | | |
| 7. | X1.7 | | 0,690 | | |
| 8. | X2.1 | The Status of Wrongdoers | 0,766 | 0,144 | Valid |
| 9. | X2.2 | | 0,642 | | |
| 10. | X2.3 | | 0,661 | | |
| 11. | X2.4 | | 0,720 | | |
| 12. | X2.5 | | 0,702 | | |
| 13. | X3.1 | The Level of Wrongdoing Seriousness | 0,680 | 0,144 | Valid |
| 14. | X3.2 | | 0,858 | | |
| 15. | X3.3 | | 0,867 | | |
| 16. | X3.4 | | 0,740 | | |
| 17. | X3.5 | | 0,774 | | |
| 18. | X4.1 | Organizational Climate | 0,632 | 0,144 | Valid |
| 19. | X4.2 | | 0,676 | | |
| 20. | X4.3 | | 0,844 | | |
| 21. | X4.4 | | 0,667 | | |
| 22. | X4.5 | | 0,726 | | |
| 23. | Y1 | Whistleblowing Intention | 0,809 | 0,144 | Valid |
| 24. | Y2 | | 0,886 | | |
| 25. | Y3 | | 0,841 | | |
| 26. | Y4 | | 0,776 | | |

Table 1.
Validity Test Result

Reliability Test Results

| Variable | Number of Items | Cronbach Alpha | Critical Value Cronbach's Alpha | Inf |
|--|-----------------|----------------|---------------------------------|----------|
| Retaliation (X1) | 7 | 0,841 | 0,60 | Reliable |
| The Status of Wrongdoers (X2) | 5 | 0,732 | 0,60 | Reliable |
| The Level of Wrongdoing Seriousness (X3) | 5 | 0,824 | 0,60 | Reliable |
| Organizational Climate (X4) | 5 | 0,743 | 0,60 | Reliable |
| Whistleblowing Intention (Y) | 4 | 0,843 | 0,60 | Reliable |

Table 2.
Reliability Test Result

Based on the data on table 2, the reliability test results are obtained where each variable has a Cronbach's alpha value above 0.60. It can be concluded that the results of this test indicate all variables in this study can be used to achieve the research objectives.

Classical Assumption Test

Normality Test Results

Table 3 shows the significance value (Asymp. Sig. 2-tailed) is 0.201. The test results have significance values above 0.05. This shows the data in this study were normally distributed. Furthermore, the image results from the normal P-Plot graph show that the spread of data follows its diagonal line.

| | Unstandardized Residual |
|------------------------|-------------------------|
| Asymp. Sig. (2-tailed) | 0,201 |

Table 3.
Normality Test Results of Kolmogrov-Smirnov Test

Multicollinearity Test Results

Based on the data on table 4, the multicollinearity test results show that all variables have a tolerance value > 0.10 and VIF value < 10. This proves that there is no multicollinearity between the independent variables in the regression model.

| Model | Collinearity Statistics | | |
|-------------------------------------|-------------------------|-------|----------------------------------|
| | Tolerance | VIF | Keterangan |
| Retaliation | 0,908 | 1,102 | multicollinearity does not occur |
| The Status of Wrongdoers | 0,761 | 1,314 | multicollinearity does not occur |
| The Level of Wrongdoing Seriousness | 0,567 | 1,762 | multicollinearity does not occur |
| Organizational Climate | 0,656 | 1,524 | multicollinearity does not occur |

Table 4.
Multicollinearity Test Results

Heteroscedasticity Test Results

Based on table 5, each model has Sig > 0.05, so the regression model did not have heteroscedasticity in this study. Moreover, based on the image results, there are no specific patterns or points spread above and below number 0 on the Y axis.

Table 5.
Heteroscedasticity
Test Results

| Model | Sig. |
|--|-------|
| Retaliation | 0,410 |
| The Status of Wrongdoers | 0,080 |
| The Level of Wrongdoing Seriousness | 0,947 |
| Organizational Climate | 0,131 |

Multiple Linear Regression Analysis Method Results

To determine the effect of independent variables on the dependent variable, the method used is multiple linear regression analysis assisted with SPSS device. In this study, there are four independent variables, namely retaliation (X1), the status of wrongdoers (X2), the level of wrongdoing seriousness (X3), and organizational climate (X4). Whereas the dependent variable is whistleblowing intention. The following table 4.13 presents the results of multiple linear regression analysis.

Table 6.
Multiple
Linear
Regression
Analysis
Method
Results

| Model | Unstandardized Coefficients | | Standardize d Coefficients |
|--|-----------------------------|------------|----------------------------|
| | B | Std. Error | Beta |
| 1 (Constant) | 9,418 | 2,636 | |
| Retaliation | -0,136 | 0,040 | -0,213 |
| The Status of Wrongdoers | -0,165 | 0,070 | -0,161 |
| The Level of Wrongdoing Seriousness | 0,428 | 0,087 | 0,389 |
| Organizational Climate | 0,205 | 0,085 | 0,177 |

The Impact of Retaliation, The Status of Wrongdoers, The Seriousness of Wrongdoing Level, and Organizational Climate on Whistleblowing Intention

Table 6 shows retaliation (X1), the status of wrongdoers (X2), the level of wrongdoing seriousness (X3), and organizational climate (X4) have a F_{count} value of 25.728. With a sig level of 0.05 and a 95% confidence level, values for degree of freedom (df1) = 4 and degree

of freedom (df_2) = 178, then it obtained a F_{table} value of 2.42. Furthermore, based on the explanation above, the value of $F_{count} > F_{table}$ is $25.728 > 2.42$ and the sig value is $0.000 < 0.05$, so H_0 is rejected and H_{a5} is accepted. The conclusion is retaliation, the status of wrongdoers, the level of wrongdoing seriousness, and organizational climate simultaneously influence whistleblowing intention.

The Impact of Retaliation on Whistleblowing Intention

Retaliation (X1) with value of 0.136 produces a negative regression coefficient, meaning that retaliation has contributed in influencing whistleblowing intention of 13.6%. If retaliation increases 1%, it can reduce whistleblowing intention by 13.6% by using the assumption for other variables equal to zero or constant. Based on the results of statistical tests, it is known that the t_{count} for the retaliation variable is 3,395 and the value of t_{table} is 1,97. As explained above, it is known if the value of $t_{count} > t_{table}$ and sig value below 0.05, which is 0.001 H_{01} is rejected and H_{a1} is accepted. This means retaliation has an influence on whistleblowing intention, however it has a negative effect. So it can be stated that retaliation has a significant negative effect on whistleblowing intention.

The results of this study are in line with the previous studies that are used as a reference in here, namely a research conducted by Liyanarachchi & Newdick, (2009) which proves that retaliation has a significant negative effect on whistleblowing intention. Furthermore, this research is also supported by the one from Cortina & Magley, (2003); Dhamija & Rai, (2017); Saputra, (2017); Rianti, (2017) which states that retaliation negatively influences whistleblowing intentions. The higher the impact of retaliation that occurs on the whistleblower, the lower the intention of civil servants to take action of whistleblowing, this happens because civil servants do not want to risk themselves when doing whistleblowing action.

The Impact of The Status of Wrongdoer on Whistleblowing Intention

The status of wrongdoer (X2) with a value of 0.165 produces a negative regression coefficient, which means the wrongdoer status has contributed in influencing whistleblowing intention of 16.5%. If the wrongdoer status increases 1%, it can reduce whistleblowing intention by 16.5% by using the assumption for other variables equal to zero or constant. Based on the results of statistical tests, it is known that the t_{count} for the error status variable is 2.357 and the value of t_{count} for wrongdoer status variable is 2,357 and the value of t_{table} is 1,97. As explained above, it is known if the value of $t_{count} > t_{table}$ and sig value below 0,05 is 0,020, then H_{02} is rejected and H_{a2} is accepted. It means the status of wrongdoer has an influence on whistleblowing intention, but has a negative effect. So it can be stated that the wrongdoer status has a significant negative effect on whistleblowing intention.

The results of this study are in line with the previous studies which are used as a reference in this study, the research was conducted by Cortina & Magley, (2003); Winardi, (2013) shows the results the wrongdoer status negatively affects the intention of someone doing whistleblowing. It is different on the research by Hakim et al., (2017) which shows the results that the wrongdoer status does not affect the intention to do whistleblowing, this is possible because of the limitations of the sample that only used employees of accounting who were currently studying so in his research, the wrongdoer status does not affect the whistleblowing intention. The higher the status or position of the wrongdoer, the lower the intention of civil servants to do or report whistleblowing action, this happens because civil servants assume the status owned by the wrongdoer is one of their factors to decide whether or not they will report the error/cheating occurred, this is a difficulty faced by civil

servants who are afraid of the consequences they receive if the position/the position of a whistleblower's is lower than the wrongdoer of errors/fraud.

The Impact of the Level of Wrongdoing Seriousness on Whistleblowing Intention

The level of wrongdoing seriousness (X3) with a value of 0.428 produces a positive regression coefficient, meaning that the seriousness of wrongdoing level has contributed in influencing whistleblowing intention of 42.8%. If the seriousness of wrongdoing level increases 1%, then it can increase whistleblowing intention by 42.8% by using the assumption for other variables equal to zero or constant. Based on the results of statistical tests, the value is known for t_{count} for the seriousness of wrongdoing level is equal to 4.908 and the value of t_{table} is 1,97. Just like the explanation above, it is noted if the value of $t_{\text{count}} > t_{\text{table}}$ and sig value below 0.05 is equal to 0.000, so H_{03} is rejected and H_{a3} is accepted. This means the level of wrongdoing seriousness has a positive effect on whistleblowing intention. So it can be stated that the level of wrongdoing seriousness has a significant effect on whistleblowing intention.

The results of this study are in line with the previous ones that are used as a reference for this study, the research conducted by Bagustianto & Nurkholis, (2013); Winardi, (2013) who also make civil servants as respondents, and show the results that the level of wrongdoing seriousness has a positive effect on whistleblowing intention, which explains the higher the materiality level of fraud, the higher the impact of harmful losses. This also encourages civil servants to report whistleblowing actions. Furthermore, this research is also supported by the research of (Setyawati et al., 2015); (Rahmadani, 2018). The level of wrongdoing seriousness shows the higher the the seriousness of wrongdoing level/fraud that occurs in the institution of SKPA, the higher the intention of the civil servants to take whistleblowing actions. It is because civil servants who assume that all forms of fraud happening can have a detrimental impact on individuals and institutions they work in, so it motivates the intention of civil servants to report wrongdoing/fraud that occur.

The Impact of Organizational Climate on Whistleblowing Intention

Organizational climate (X4) with a value of 0.205 produces a positive regression coefficient, meaning that the organizational climate has contributed in influencing whistleblowing intention of 20.5%. If the organizational climate increases by 1%, it can increase whistleblowing intention by 20.5% with using assumptions for other variables equal to zero or constant. Based on the results of statistical tests, it is found that the t_{count} for organizational climate variable is 2.404 and the value of t_{table} is 1,97. As explained above, it is known if the value is $t_{\text{count}} > t_{\text{table}}$ and the sig value below 0,05 is 0,017, then H_{04} is rejected and H_{a4} is accepted. It means, the organizational climate has a positive influence on whistleblowing intention. So it can be stated that the organizational climate has a significant negative effect on whistleblowing intention.

The results of this study are in line with the previous ones that are used as a reference for this study, a research conducted by (L. Gao & Brink, 2017). This research is also supported by Taylor & Curtis, (2013); Zhang et al., (2013); Dalton & Radtke, (2013); Brink et al., (2013) which shows that organizational climate with organizational response, proactive scale, ethical environment, and internal rewards also encourage one's intention to take the action of whistleblowing. Organizational climate shows the better organizational climate, the higher a civil servant's intention to do whistleblowing. This is due to the previous organizational response that can influence civil servants to make a decision to report whistleblowing is seen from the way an organization responded to the previous whistleblower. If there is a good response for a whistleblower, then the civil servants will

intend to do whistleblowing. Likewise with a proactive scale and a good ethical environment and in accordance with ethical standards in the organizations where they work in and internal rewards that encourage civil servants to take whistleblowing action.

CONCLUSION

Based on the results of data analysis and the discussion described previously, it can be concluded that all independent variables simultaneously influence the whistleblowing intention. Partially, retaliation has a negative and significant effect on whistleblowing intentions, the status of wrongdoers negatively and significantly influences whistleblowing intentions, then the seriousness of wrongdoing level has a positive and significant effect on whistleblowing intentions and so does the organizational climate that positively and significantly influences whistleblowing intentions. In accordance with the theory of reasoned action (TRA) which explains a person's behavior to do the whistleblowing intention. Someone will do whistleblowing intentions influenced by the environment and social behavior that is under the control of the person's desires. Someone will behave in accordance with their intentions so that the intention to carry out these actions will be realized.

Retaliation has an adverse effect on the whistleblower due to the repression/retribution he will receive when reporting a fraud. With the retaliation received, it disrupts someone's intention or attitude to do whistleblowing. Likewise with the status of wrongdoers, the wrongdoer's status is a situational factor, whereby to report a fraud, a whistleblower is reluctant to report because the wrongdoer's status is higher than the whistleblower. Meanwhile, the organizational climate is the organizational environment that influences whistleblowers. A conducive climate and support for whistleblowing will encourage whistleblowers to report fraud from government organizations, especially in the Aceh government.

In this study, there are also some limitations, i.e. in collecting data and the number of civil servants in SKPA. The results of this study also cannot be generalized, this is due to the limited study area which only caters the local of the Province of Aceh specifically so that it cannot be generalized for Indonesia. Then, the respondents in this study were civil servants in the financial section of SKPA, and have not implemented a full whistleblowing system, because there is no special division that handles the whistleblowing system, that is obtained can not describe the actual situation.

Suggestions to heads of agencies and all of the government officials should be able to provide more motivation/encouragement for employees so they have the intention to become a whistleblower. This research can also be used as a basis for creating a whistleblowing system in the government institutions in Indonesia. Furthermore, for future research, it is hoped that it can consider using a qualitative approach such as a direct interview to enable respondents to express their opinions fully, and the answers received are more accurate. Subsequent research can widen respondents in other provinces or throughout Indonesia.

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