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Whistleblowing Intention In Organizational Justice & Ethical Climate: An Experimental Study

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ABSTRACT

Recently, whistleblowing has become an important subject for organizations because it enables individuals to disclose any regulation's irregularities and frauds in their organization and report those irregularities and frauds to their superior. Whistleblowing can be supported many factors, among them are organizational justice and ethical climate. Organizational justice consists of distributive justice, procedural justice and interactional justice, while ethical climate consists of egoism, benevolence and principle of ethical climate. This research was conducted to examine employees' tendencies to show their whistleblowing intentions when faced with organizational justice and ethical climate. Laboratory study was used as the type of this research that was administered at one of private universities in Yogyakarta and this research used 115 bachelor students majoring in accounting as the subjects of this research and generated 63 usable data. This research used 3x3 between subjects experiment as the design of the research and manipulated organizational justice and ethical climate. The results show that subjects who experienced distributive justice and benevolence of ethical climate had higher employees' tendencies to show whistleblowing intentions than subjects who experienced procedural justice and interactional justice and ethical climate of egoism and ethical climate of benevolence.

KEYWORDS: Whistleblowing Intentions; Organizational Justice; Ethical Climate.

INTRODUCTION

One instrument that often used by organizations to reduce fraud is whistleblowing. Brennan & Kelly (2007) said that whistleblowing is the act of disclosure of illegal or unethical behaviors that carried out by employees or former employees under the control of the leadership of an organization that causes the effect of corrective actions. Thus, the existence of a whistleblowing system is important to facilitate the intention to report a fraud by individuals who have knowledge about the fraud. There are two types of whistleblowing in the environment of workplaces, namely, whistleblowing by internal parties and whistleblowing by external parties.

However, whistleblowing can have bad impacts on whistleblowers, because whistleblowers are people who will reveal unethical or fraud actions committed by other individuals. The bad impacts that will be experienced by whistleblower such as dismissal from work, ostracized by the work colleagues, and also threats from perpetrators of fraud. Not many people will be willing to do whistleblowing if they get threats and if they do not receive a guarantee of safety for themselves and their families. Therefore, regulations governing the protection of whistleblowers must be made that reflect a justice in an organization or company.

Mariani (2011) argued that organizational justice is the treatment of equality or fairness for individuals in the work environment, which individuals who are treated fairly can influence other variables related to work. Organizational justice refers to rewards, sanctions and recognitions within an organization that are distributed fairly and proportionally. If justice can be fulfilled for individuals, their productivities and performances will increase and can eliminate the motivation to commit fraud. Individuals can be said to be eligible to receive their rights in logical compensations from their hard work if they have carried out their duties and responsibilities well and can work together within the organization. Those compensations must be in accordance with the functions, duties and tasks that are carried out by the individuals, so the compensations must fulfill the principle of justice. In the management literature, Miceli et al (2012) argued that when managers find things that demonstrate organizational justice, individuals will feel that they get more support and the whole process of whistleblowing is considered as more just.

Eberlin & Tatum (2008) stated that organizational justice leads to justice and ethical treatment in an organization. Whereas Richard & Kirby (1999) argued that organizational justice emphasizes individual attitudes towards justice that are obtained procedurally and in the form of results. Procedural justice leads to a process that will be used for payment decisions according to Samad (2006). As result, decisions in a procedural justice can be judged to have the impression that the payment decision can be important for the individuals. Implementation of decision-making procedures in individuals is essential for procedural fairness. Distributive justice is different from procedural justice which procedural justice only focuses on the decision-making process, distributive justice is a justice in allocating sources of income. Distributive justice refers to income or rewards to be given to individuals.

Ethical climate can influence individuals to do whistleblowing and influence their ethical decision making and conflict management in their organization. There are three aspects in ethical climate, namely, egoism, benevolence and principle. An organization with ethical climate of egoism will tend to consider the interests of those who make ethical decisions. Whistleblowing tends to be done by members of an organization if the organization has the characteristics of egoism.

There are only limited researches focusing on testing of the causality of organizational justice and whistleblowing intention in the context of internal audit with the task of detecting fraud. Trevino & Weaver (2001) examined the relationship between perception of organizational justice, follow-up on ethical programs and whistleblowing by collecting survey data of more than 1700 employees who were randomly selected in four organizations. The implementation of fair treatment and followed-up action on ethical programs results unobserved unethical behaviors and more reporting of ethical violations. Barnett & Vaicys (2000); Victor & Cullen (1998) stated that ethical climate can affect a person's behavior in an organization. Ahmad, et al., (2013) showed that ethical climate in an organization can prompt whistleblowing intentions in the Malaysian workplace environment. In this case, ethical climate in an organization will affect ethical behavior that in turn will encourage the whistleblowing intentions in the organization. The condition of organizational justice will be more optimal if there is an ethical climate that supports individuals to carry out whistleblowing intentions. Therefore, in this study, we try to use organizational justice and ethical climate to find out the likelihood of someone to do whistleblowing.

This study aims to examine the causal relationship between organizational justice and ethical climate on whistleblowing intentions. This study has benefits for organizations in designing organizational justice and creating an ethical climate that can encourage whistleblowing intentions. This study can be beneficial to increase knowledge and understanding in the field of auditing, by looking at the conditions of organizational justice and ethical climate which can support individuals in reporting fraud in a company, so that the auditing process becomes more accurate.

Research Hypothesis

Eisenberger, et al. (2001) stated that the individual point of view regarding justice in an organization is influenced by social aspects in the workplace environment. This perception is formed when individuals feel that they get results or rewards that are in accordance with their performance, and if the results or rewards obtained by these individuals are not worth their performance, the perception cannot be formed. Mariani (2011) argued that organizational justice is the treatment of equality or fairness for individuals in the workplace environment, which individuals are treated fairly and can influence other variables related to work.

Cohen-Charash & Spector (2001); Colquitt et al. (2001); Robinson & Morrison (1995) claimed that the existing distributive justice researches have been linked to the increasing distributive justice together with the increasing pro-social behavior. Therefore, the internal disclosure of frauds can have positive impacts when the whistleblowing mechanism is consistent with distributive justice. Condition of high distributive justice in an organization can influence individuals to show their whistleblowing intentions. Distributive justice encourages individuals to work hard in accordance with their expertise and performance that produces value that is appropriate for them. When faced with condition of distributive justice, individuals will feel that they deserve to get results from their works. The higher distributive justice perceived by individuals to get a fair allocation, the higher the individuals feel that they deserve to get value from their performance and the higher the individuals feel their satisfaction of working in an organization. Thus, the first hypothesis can be formulated as follows:

H1: *Subjects in condition of distributive justice have higher whistleblowing intentions than those in condition of procedural and interactional justice.*

Ahmad et al. (2015) showed that individuals who have the intention to do whistleblowing are influenced by their ethical views. An organization with a high egoism characteristic, its members will tend not to carry out whistleblowing actions. Members of an organization in ethical climate of principle will respond to events by considering general principles such as laws, regulations, and standards. When members or associates of an organization face with unethical behaviors, they will reject such behaviors. As a result, they will take a decision to do whistleblowing. The research of Lavena (2016) shows that one's intention to do whistleblowing is related to his norms and motives that will be seen as a way to save others, organizations, and values within organizations. Organizations with strong benevolence characteristic, members of an organization will tend to carry out whistleblowing action. Then, the second hypothesis can be formulated as follows:

H2: *Subjects in condition of high ethical climate of benevolence will create higher whistleblowing intentions compared to subjects in condition of ethical climate of egoism or ethical climate of principle*

Seifert et al (2010) found that organizational justice has situational factors that are believed to influence an individual's decision to do whistleblowing. Members of an organization with condition of ethical climate of egoism in making of their ethical decisions are more concerned with individual interests than the common interest; this is different from an organization with ethical climate of benevolence. It will determine the welfare of an organization in ethical decision making. An action can be said to be good if it has benefits for an organization and workplace environment. The belief in ethical climate of principle is that there are existing principles such as standards, laws and rules. When certain members of an organization engage in unethical behaviors, other members can give their different opinions. Characteristic in this type of ethical climate is that individual decisions on ethical dilemmas are more dominant based on organizational policies. In ethical climate of principle, organizations tend to consider more on legal provisions and the application of rules in ethical decision making. Thus, the third hypothesis can be formulated as follows:

H3: *There is an interaction between organizational justice and ethical climate on whistleblowing intentions*

METHOD

This study uses an experimental study of 3x3 between subjects as the design of this study. In this study, a whistleblowing intention variable is used as the independent variable, while organizational justice and ethical climate are used as the dependent variables. This study was conducted at one of private universities in Yogyakarta with accounting students who took "Pengauditan1" and "Pengauditan2" courses as subjects of this study. This study chose students as experimental subjects because students have a high level of concentration and have higher ability to analyze cases well. Baird & Zelin li (2009); Feng et al., (2011); Mayhew & Murphy (2014) argued that the use of students as experimental subjects in the field of accounting had been widely carried out in the past. The use of students as experimental subjects will not affect the quality and validity of the instrument according to Peecher & Solomon (2011). Students as the subjects in the experiment in this study were considered to had understood about auditing.

Subjects were divided into nine groups randomly which each group received a different treatment based on ethical climate conditions and organizational justice shown in Table 1.

		<i>Ethical Climate</i>		
		<i>Egoism</i>	<i>Benevolence</i>	<i>Principle</i>
Organizational Justice	Distributive	Grup 1	Grup 2	Grup 3
	Proscedural	Grup 4	Grup 5	Grup 6
	Intercational	Grup 7	Grup 8	Grup 9

Table 1.
Research
Experiment
Matrix

Every subject acted as an accountant in the financial and asset division of the Puskesmas (Health Center) that receives assistance from BPJS. The subject was faced with frauds occurring at Puskesmas in Gresik related to health insurance capitation fund paid by BPJS to the Puskesmas. Furthermore, the subject was confronted with three model questions and two sources of information related to the case. The first model question is in the form of basic knowledge about auditing to find out which subject who understands about auditing. The second model question is a question about the first information in the case. The third model question is a question related to two sources of information in the case. The first information contains profile of a company related to BPJS and profile of subject who acted as an accountant in the financial and asset division.

At the first stage, subjects were be divided into 9 groups. At the second stage, modules were distributed to the 9 groups which each group received different treatment. At the third stage, subjects filled in data about subjects themselves for demographic testing which was likely to influence decision making. At the fourth stage, subjects read the rules of the experiment and answered common questions about auditing. At the fifth stage, manipulation was carried out by the subjects, the manipulation provided were about distributive, procedural or interactional organizational justice as well as ethical climate of egoism, ethical climate of benevolence or ethical climate of principle. At the sixth stage, the subjects were given manipulation questions related to decision making. Finally at last stage, debriefing was performed to restore subjects' condition to their original state.

The first step that must be done is checking of manipulation test, which aims to find out which subjects who did not meet the qualification and which subjects who met the qualification. One Way ANOVA was used to test the effectiveness of randomization. Testing of the first and second hypotheses were done using Two Way ANOVA. While, the third hypothesis was tested using Two Ways ANOVA to find out whether there was interaction between the two independent variables

RESULTS AND DISCUSSION

Overview of Research Subjects

The subjects of this study received different treatments and were declared to had passed three questions related to the task, role and manipulation given to a total of 115 students. After manipulation checking, there were 71 subjects who met the requirements. Each characteristic has four categories, namely, gender, age, GPA (Grade Point Average) and duration of study (Semester). The profile of subjects who had participated in this study is shown in Table 2. Table 2 shows that the subjects are dominated by Female (78,9%), Age range 20-21 (76,1%), GPA range of 2,50-2,99 (53,5%), and student's study duration at Semester 6-7 (81,7%). In this study, every subject acted as an employee of the financial division. Every subject acted as an accountant for finance and assets division in a health department of Puskesmas. In 2018, in Gresik District, there was a fraud committed by the head of the health department with alleged corruption of national capitation funds amounted to Rp2,451 billions. At the first stage, the subjects were divided into 9 groups

with different treatments. Subjects obtained the case with different condition in each group.

Table 2.
Subject
Profile

Information	Total	Percentage
Gender:		
Male	15	21,1%
Female	56	78,9%
Age:		
20-21	54	76,1%
22-23	17	23,9%
GPA:		
2,50-2,99	38	53,5%
3,00-3,50	30	42,3%
>3,50	3	4,2%
Semester:		
6-7	58	81,7%
>8	13	18,3%

At the beginning of the assignment, subjects were given questions to check the maipulation by filling in questions about the auditing material, then subjects were given questions about the case that they were facing. Next, subjects were asked to rate their whistleblowing intentions related to the condition.

Checking of Manipulation

Checking of manipulation on organizational justice and ethical climate was done with a theoretical limit (median) of 55. It is concluded that if a subject gives an assessment of less than 55 (median), then the subject is in a condition of distributive, procedural and interactional organizational justice and if a subject gives an assessment of more than 55 (median), then the subject is in a condition of ethical climate of egoism, benevolence and principle.

Table 3 shows that based on the results of manipulation checking, it can be concluded that all subjects had received treatment manipulation in line with organizational justice and ethical climate. Based on these results, it can be continued with the next test.

Table 3.
Manipulation
of Every
Treatment

Variable	Theoretical		Fact	
	Range	Median	Range	Mean
Organizational Justice				
Distributive	10-100	55	60-100	86,522
Proscedural	10-100	55	60-90	80,769
Interactional	10-100	55	70-90	80,455
Ethical Climate				
Egoism	10-100	55	60-90	78,75
Benevolence	10-100	55	70-100	84,583
Principle	10-100	55	70-90	84,348

Testing of Randomization

	<i>Mean Square</i>	<i>Sig.</i>	Results
Gender:			
<i>Between Groups</i>	0,065	0,829	No effect
<i>Within Groups</i>	0,175		
Age:			
<i>Between Groups</i>	0,455	0,607	No effect
<i>Within Groups</i>	0,667		
GPA:			
<i>Between Groups</i>	0,280	0,470	No effect
<i>Within Groups</i>	0,312		
Semester:			
<i>Between Groups</i>	0,105	0,638	No effect
<i>Within Groups</i>	0,164		

Table 4.
Results of
One Way
Anova

Before testing the hypothesis, randomization testing of demographics was done using the One Way Anova Test on the subjects' profile. This test was conducted to obtain certainty that the experiment was carried out randomly and there was no influence of demographic characteristics such as gender, age, GPA and semester on whistleblowing intentions.

Table 4 shows that the four characteristics do not meet the significance value (Sig.) which is lower than alpha (0.05), so it can be concluded that the four characteristics in the table (gender, age, GPA, semester) have no effect on individual assessment of whistleblowing intentions. Thus, randomization testing is said to be effective because there is no influence of the four characteristics and only treatment that affects whistleblowing intentions on the subjects.

Relationship between Organizational Justice and Whistleblowing Intention

Hypothesis 1 in this study shows that subjects in condition of distributive justice have higher whistleblowing intentions than subjects in condition of procedural and interactional justice. The test was carried out using Two Way Anova Test. The independent population, i.e., group 1, group 2 and group 3 received distributive organizational justice treatment while group 4, group 5 and group 6 received procedural organizational justice treatment, and group 7, group 8 and group 9 received interactional organizational justice treatment.

Table 5 explains that the value of distributive organizational justice treatment is 86.522, while the value of procedural and interactional justice treatments are 80.769 and 80.455. Statistical test results explain that the value of Sig. is 0.024 which is smaller than alpha (0.05). The test results show that the potential for whistleblowing intentions is higher in subjects who received distributive organizational justice treatment than subjects who received procedural and interactional organizational justice treatment. When an individual experiences condition of distributive justice that originates from a inherited work environment, the individual will feel that he deserves what he has done.

	N	<i>Subset</i>	<i>Sig.</i>
Organizational Justice			
Distributive	23	86,522	0,024
Proscedural	26	80,769	
Interactional	22	80,455	

Table 5.
Results of
Hypothesis 1
Test

The results of this study are in line with the results of research conducted by Seifert et al. (2010) saying that the high perception of distributive justice will increase the potential of management accountants and internal auditors to show their whistleblowing intentions. Therefore, internal whistleblowing can have a positive impact when the whistleblowing mechanism is consistent with distributive justice. Research by Kurniawan, Utami & Pesudo (2018) found that there was a relationship between distributive justice and whistleblowing intentions, which in condition of distributive justice, reporters might get risk of retaliation when they report frauds, so that they expect that their organization responds, investigates the reports, and stops the actions of fraud.

Relationship between Ethical Climate and Whistleblowing Intention

Hypothesis 2 predicts that subjects will be more potential to show their whistleblowing intentions when the subjects are in an ethical climate of benevolence condition, when compared to subjects in the conditions of ethical climate of egoism and ethical climate of principle. The test was carried out using Two Way Anova Test with one independent population namely, group 1, group 4 and group 7 that received the treatment of ethical climate of egoism; group 2, group 5 and group 8 that received the treatment of ethical climate of benevolence; and group 3, group 6 and group 9 that received the treatment of ethical climate of principle.

Table 6 shows that the value of ethical climate of benevolence treatment is 84,583, while the value of ethical climate of egoism and ethical climate of principle treatments are 78,750 and 84,348. The statistical test results shows that the Sig. value is 0.030 which is smaller than alpha (0.05). The test results show that the potential for whistleblowing intentions is higher on subjects who received the treatment of ethical climate of benevolence compared to subjects who received the treatments of ethical climate of egoism and ethical climate of principle.

When individuals experience the condition of ethical climate of benevolence, there are inherited habits that prompt the individuals who concerned with the environment in their workplace to maintain the welfare of their organization. Whistleblowing intention will be higher when there is a fraud occurring that harms individuals in an organization. The higher of the condition of ethical climate of benevolence, the better of the welfare of individuals in an organization. The results of this study are in line with the research conducted by Lavena (2016) showing that one's intention to do whistleblowing is related to one's norms and one's motives that will be seen as a way to save other members and values within one's organization. Members of an organization that has a strong benevolence characteristic will tend to carry out a whistleblowing action. The potential for whistleblowing will be higher in the condition of ethical climate of benevolence when a fraud that occurs in an organization.

Table 6.
Results of
Hypothesis 2
Test

	N	Subset	Sig.
<i>Ethical Climate</i>			
<i>Egoism</i>	24	78,750	0,030
<i>Benevolence</i>	24	84,583	
<i>Principle</i>	23	84,348	

111 Interaction between Organizational Justice, Ethical Climate and Whistleblowing Intention

Source	Mean Square	Sig.
Corrected Model	241,742	0,002
Intercept	479091,724	0,000
Organizational Justice	268,267	0,024
Ethical Climate	251,385	0,030
Organizational Justice* Ethical Climate	214,586	0,020

Table 7. Test of Between Subjects Effect on Hypothesis 3 data

The results of the Hypotheses 1 and 2 tests show that two independent variables namely, organizational justice and ethical climate show a significant influence on whistleblowing intentions. Hypothesis 3 predicts that there is an interaction between two the independent variables, namely, organizational justice and ethical climate with whistleblowing intentions which Two Way Anova test was used to test this hypothesis by comparing the mean differences among groups that had been grouped based on the two independent variables.

Table 7 shows that the Sig. Corrected Model is 0.002 which means it is smaller than alpha (0.05) which also means that all independent variables, namely, organizational justice (OJ) and ethical climate (EC) as well as the interaction of organizational justice and ethical climate (OJ*EC) jointly influence significantly the dependent variable. Thus, this model can be said to be valid. The intercept shows the value of Sig of 0.000 which is smaller than alpha (0.05), which means the value in dependent variable changes without the need of influence of independent variables.

The organizational justice and ethical climate variables are interpreted significantly influence the potential for whistleblowing intentions in the model. The organizational justice shows a significance value of 0.024 which is less than alpha (0.05) and the ethical climate shows a significance value of 0.030 which is less than alpha (0.05). Next, the interaction of organizational justice and ethical climate shows a significance value of 0.020 which is smaller than alpha (0.05) which also means that the interaction between organizational justice and ethical climate in this model significantly influences the potential for whistleblowing intentions. The interaction between organizational justice and ethical climate is illustrated in Figure 1.

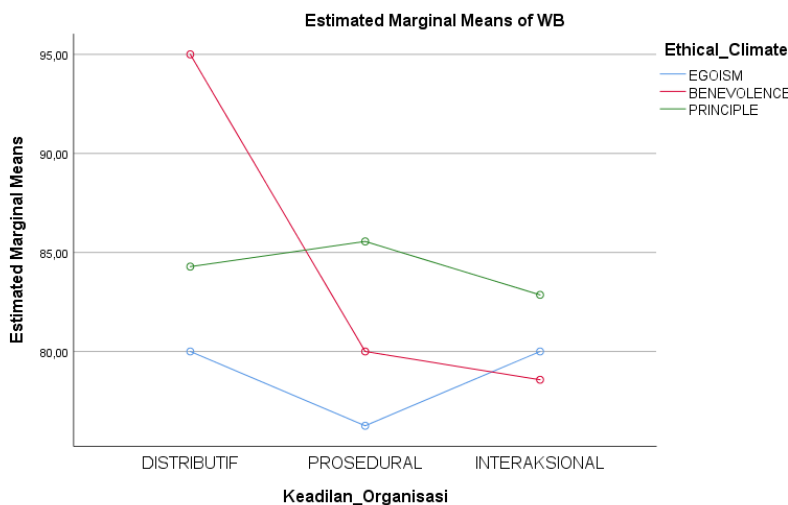


Figure 1. Diagram of Interaction Plot between Organization al Justice and Ethical Climate

Figure 1 shows that individuals' whistleblowing intentions in the conditions of distributive justice and climate of egoism are higher than that of those in conditions of procedural justice and ethical climate of egoism and that of those in conditions of interactional justice and ethical climate of egoism. The figure shows that individuals in the conditions of distributive justice and ethical climate of benevolence have the highest potential for whistleblowing intentions, while individuals in the conditions of procedural justice and ethical climate of benevolence and individuals in the conditions of interactional justice and ethical climate of benevolence have lower potential for whistleblowing intentions. The potential level of whistleblowing intentions for individuals in conditions of interactional justice and ethical climate of principle is lower compared to individuals in conditions of procedural justice and ethical climate of principle and interactional justice and ethical climate-principles.

The figure shows that there is an interaction between organizational justice and ethical climate, because one's whistleblowing intention can be influenced by other persons or from within one's ideas. One's intention to report a fraud is also influenced by fair environmental conditions that prioritize the welfare of an organization to protect the organization from harmful actions of fraud.

CONCLUSION

The results of this study indicate that, firstly, organizational justice significantly influences whistleblowing intentions. The higher treatment of distributive organizational justice received by individuals, the higher their whistleblowing intentions will be. Secondly, ethical climate significantly influences whistleblowing intentions. The stronger condition of ethical climate of benevolence received by individuals, the higher the higher their whistleblowing intentions will be. Thirdly, there is an interaction between organizational justice and ethical climate. Whistleblowing intentions can be influenced by external and internal factors of a person. One's desire to report a fraud is also influenced by fair environmental conditions that prioritize the welfare of a organization to protect the organization from harmful actions of fraud.

The limitation of this study is in the implementation of the experiments which were conducted after the class ended that causes some students to be disinterested and losing their concentration, as a result, information from the tutor could not be readily grasped and the results of experiments could not be obtained optimally. For further studies, experiments should be done before the lecture class starts to avoid losing of concentration by students toward the instruments that are being tested.

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